# 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				202	20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	8 073 601	1 563 746	19.4%	2 674 462	33.1%	4 238 208	52.5%	1 496 443	48.1%	78.7%
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 8 1 1	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%	-	.2%	(100.0%)
Operating Expenditure	7 450 829	1 792 003	24.1%	2 401 697	32.2%	4 193 700	56.3%	1 622 332	53.4%	48.0%
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 Contracted services	567 607 577 701	116 178 79 865	20.5% 13.8%	247 696 163 669	43.6% 28.3%	363 874 243 533	64.1% 42.2%	246 961 142 836	68.8% 50.2%	.3%
Contracted services Transfers and subsidies	2 830	1 241	43.8%	163 669	28.3%	243 533 1 241	42.2%	1 362	60.8%	14.6%
Other expenditure	327 443	80 405	24.6%	98 920	30.2%	179 325	54.8%	47 516	38.1%	
Losses	274 692	(541)	(.2%)	1 333	.5%	793	.3%	47 510	30.170	67 174.8%
Surplus/(Deficit)	622 772	(228 257)		272 765		44 508		(125 889)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	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, F	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)	-			-	-		-	-		-
Surplus/(Deficit) after capital transfers and contributions	1 553 581	(227 131)		580 048		352 916		114 060		
Taxation	-					-				
Surplus/(Deficit) after taxation	1 553 581	(227 131)		580 048		352 916		114 060		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 553 581	(227 131)		580 048		352 916		114 060		
Share of surplus/ (deficit) of associate	-	- '		-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 553 581	(227 131)		580 048		352 916		114 060		

Part 2: Capital Revenue and Expenditure

				2021/22				202	0/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	1 221 006	140 044	11.5%	259 377	21.2%	399 421	32.7%	194 912	23.8%	33.19
National Government	917 809	125 310	13.7%	195 120	21.3%	320 429	34.9%	148 353	21.2%	31.59
Provincial Government	-	-	-	-	-		-	-	-	-
District Municipality	-	-	-	-	-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	13 000	1 620	12.5%	6 327	48.7%	7 947	61.1%	5 337	63.4%	18.59
Transfers recognised - capital	930 809	126 930	13.6%	201 447	21.6%	328 376	35.3%	153 690	21.8%	31.1
Borrowing		11 288		10 235	-	21 523	-	12 513	36.3%	(18.2%
Internally generated funds	290 196	1 826	.6%	47 696	16.4%	49 522	17.1%	28 709	30.2%	66.1
		-				-	-		-	
Capital Expenditure Functional	1 221 006	140 044	11.5%	259 377	21.2%	399 421	32.7%	194 912	23.8%	33.19
Municipal governance and administration	75 005	14 782	19.7%	15 319	20.4%	30 101	40.1%	14 997	27.9%	2.1
Executive and Council	35 783	3 127	8.7%	2 377	6.6%	5 504	15.4%	2 484	15.1%	(4.39
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		-					-	-	-	-
Community and Public Safety	379 988	9 029	2.4%	36 556	9.6%	45 585	12.0%	31 292	15.2%	16.8
Community and Social Services	2 233	-	-	261	11.7%	261	11.7%	278	9.3%	(6.19
Sport And Recreation	21 331	144	.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%	-	-	(100.09
Housing	341 680	8 884	2.6%	32 991	9.7%	41 875	12.3%	29 938	15.5%	10.2
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	303 496	82 457	27.2%	84 470	27.8%	166 926	55.0%	84 976	35.3%	(.69
Planning and Development	43 703	3 972	9.1%	4 847	11.1%	8 819	20.2%	5 109	13.8%	(5.19
Road Transport	259 792	78 485	30.2%	79 623	30.6%	158 108	60.9%	79 867	37.8%	(.39
Environmental Protection	-	-	-		-	-	-	-	-	-
Trading Services	450 617	33 776	7.5%	123 033	27.3%	156 809	34.8%	63 647	17.9%	93.3
Energy sources	217 752	(154)	(.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	-	-		-	-	-	-	-	-

				20:	20/21					
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	8 818 295	2 354 394	26.7%	3 313 119	37.6%	5 667 512	64.3%	-	-	(100.0%)
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%)
Payments	(6 759 175)	(2 062 029)	30.5%	(1 794 990)	26.6%	(3 857 020)		-	-	(100.0%)
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)	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	2 059 120	292 364	14.2%	1 518 128	73.7%	1 810 493	87.9%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	12 373	(7)	(.1%)	34	.3%	27	.2%	34	(.7%)	(.1%)
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	-	-	-	-	-	-	-	-	-
Payments	(1 221 006)	(140 044)	11.5%	(259 377)	21.2%	(399 421)	32.7%	-	-	(100.0%)

Capital assets	(1 221 006)	(140 044)	11.5%	(259 377)	21.2%	(399 421)	32.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(1 208 633)	(140 051)	11.6%	(259 344)	21.5%	(399 394)	33.0%	34	-	(771 657.3%)
Cash Flow from Financing Activities										
Receipts	2 093	(3 085)	(147.4%)	(962)	(45.9%)	(4 047)	(193.3%)	(4 637)	-	(79.3%)
Short term loans			- 1	-	-		-	-	-	
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)	-	-	-	-		-	-	-	
Net Cash from/(used) Financing Activities	(129 429)	(3 085)	2.4%	(962)	.7%	(4 047)	3.1%	(4 637)	-	(79.3%)
Net Increase/(Decrease) in cash held	721 058	149 229	20.7%	1 257 823	174.4%	1 407 052	195.1%	(4 603)	_	(27 424.6%)
										, , , , , ,
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%

	0 - 30	Davs	31 - 60 Davs		61 - 90 Davs		Over 90 Days		Total			ots Written Off to	Impairment -E	
		.,.										tors	Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
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	-		***********	-	-
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%
Total By Income Source	633 283	8.2%	205 979	2.7%	257 312	3.3%	6 640 181	85.8%	7 736 755	100.0%	111 057	1.4%	393 361	5.1%
Debtors Age Analysis By Customer Group														
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	633 283	8.2%	205 979	2.7%	257 312	3.3%	6 640 181	85.8%	7 736 755	100.0%	111 057	1.4%	393 361	5.1%

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	Days 0	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
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	-	-	-	-	-	-	-	-	-	-
Total	552 201	87.7%	38 416	6.1%	12 737	2.0%	26 550	4.2%	629 905	100.0%

Contact Details

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

Source Local Government Database

<sup>1.</sup> All figures in this report are unaudited.

# FREE STATE: LETSEMENG (FS161) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Turri. Operating Nevertae and Experiantare				2021/22				202	20/21	
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	170 335	25 925	15.2%	36 052	21.2%	61 977	36.4%	53 485	68.1%	(32.6%)
Property rates	24 421	4 040	16.5%	4 300	17.6%	8 3 4 0	34.2%	6 222	56.1%	(30.9%)
Property rates	24 421	4 040	10.370	4 300	17.0%	0.340	34.270	0 222	30.176	(30.7%)
Service charges - electricity revenue	26 551	6 313	23.8%	5 957	22.4%	12 271	46.2%	5 522	39.6%	7.9%
Service charges - water revenue	12 911	1 871	14.5%	1 566	12.1%	3 437	26.6%	2 196	38.0%	(28.7%)
Service charges - sanitation revenue	10 751	2 991	27.8%	2 976	27.7%	5 966	55.5%	2 147	38.6%	38.6%
Service charges - refuse revenue	11 047	2 912	26.4%	2 900	26.3%	5 813	52.6%	2 201	37.7%	31.8%
	-	-	-	-	-		-	-	-	-
Rental of facilities and equipment	308	42	13.7%	81	26.3%	123	40.0%	67	26.4%	21.8%
Interest earned - external investments	423	20	4.8%	(4 975)	(1 175.0%)	(4 954)	(1 170.1%)	7 271	3 057.1%	(168.4%)
Interest earned - outstanding debtors	9 000	7 052	78.4%	7 131	79.2%	14 183	157.6%	3 812	158.3%	87.1%
Dividends received	11	6	57.7%	-	-	6	57.7%	2	40.4%	(100.0%)
Fines, penalties and forfeits	35	0	1.2%	0	.7%	1	1.9%	4	25 782.4%	(93.1%)
Licences and permits	5	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	- 04 704	44.070	-	-		(20.00()
Transfers and subsidies Other revenue	74 281 591	281 396	.4%	16 092 24	21.7% 4.0%	16 373 419	22.0% 70.9%	23 000 1 041	63.2%	(30.0%)
Other revenue Gains	591	396	66.9%	24	4.0%	419	70.9%	1 041	65.3%	(97.7%)
			-		-				-	
Operating Expenditure	218 222	38 191	17.5%	35 187	16.1%	73 378	33.6%	27 206	38.4%	29.3%
Employee related costs	70 205	15 757	22.4%	17 555	25.0%	33 312	47.4%	13 972	49.2%	25.6%
Remuneration of councillors	4 828	1 057	21.9%	1 103	22.8%	2 159	44.7%	1 049	48.4%	5.1%
Debt impairment	25 000	12	-	108	.4%	120	.5%	-	-	(100.0%)
Depreciation and asset impairment	48 978			20		20				(100.0%)
Finance charges	4 000	862 8 870	21.6% 24.6%	1 534 6 438	38.3% 17.9%	2 396	59.9% 42.5%	228	36.6%	571.3%
Bulk purchases	36 000	1 218			42.3%	15 308 2 355	42.5% 87.7%	6 056	31.2% 12.7%	6.3%
Other Materials Contracted services	2 686 14 948	1 218 4 858	45.4% 32.5%	1 137 4 716	42.3% 31.5%	2 355 9 574	64.0%	1 007 2 768	24.0%	12.9% 70.4%
Transfers and subsidies	880	4 636	32.576	4 / 10	31.376	95/4	04.076	2 /08	24.0%	70.4%
Other expenditure	10 697	5 557	51.9%	2 578	24.1%	8 135	76.0%	2 126	246.1%	21.3%
Losses	10077	3 337	31.770	2 370	24.170	0 133	70.070	2 120	240.170	21.5%
	(47.007)	(40.0//)		0/1		(44.404)		0/ 070		
Surplus/(Deficit)	(47 887)	(12 266)		864		(11 401)		26 278		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	49 308	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, PH, F Transfers and subsidies - capital (in-kind - all)	147	-			-	-		-	-	
Hansiers and subsidies - capital (III-kind - ail)	147	-		-		-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 568	(12 266)		864		(11 401)		26 278		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 568	(12 266)		864		(11 401)		26 278		
Attributable to minorities		-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 568	(12 266)		864		(11 401)		26 278		
Share of surplus/ (deficit) of associate			-	-	-	(,	-	-	-	-
	1 568	(12 266)		864		(11 401)		26 278		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
							.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Capital Revenue and Expenditure										
Source of Finance	51 283	1 836	3.6%	702	1.4%	2 537	4.9%	7 378	4.8%	(90.5%
National Government	48 413	1 352	2.8%	588	1.2%	1 941	4.0%	5 872	17.8%	(90.0%)
Provincial Government	-	-	-		-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI		-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 413	1 352	2.8%	588	1.2%	1 941	4.0%	5 872	17.8%	(90.0%
Borrowing	-	-				-	-	-	-	
Internally generated funds	2 870	483	16.8%	113	3.9%	597	20.8%	1 506	1.3%	(92.5%
	-	-		-		-	-	-	-	-
Capital Expenditure Functional	51 283	1 836	3.6%	702	1.4%	2 537	4.9%	7 378	4.8%	(90.5%
Municipal governance and administration	570	190	33.3%	73	12.8%	263	46.1%	267	.2%	(72.7%
Executive and Council	-	-	-	48	-	48	-	31	133.2%	53.59
Finance and administration	570	190	33.3%	25	4.4%	215	37.7%	236	.1%	(89.3%
Internal audit	-	-	-		-	-	-	-	-	-
Community and Public Safety	805	-	-		-	-	-	349	44.2%	(100.0%
Community and Social Services	-	-	-		-	-	-	349	155.1%	(100.0%
Sport And Recreation	805	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	200	-	-	41	20.3%	41	20.3%	1 726	296.7%	(97.7%
Planning and Development	-	-	-	-	-	-	-	1 726	358.3%	(100.0%
Road Transport	200	-	-	41	20.3%	41	20.3%	-	-	(100.0%
Environmental Protection	-	-	-		-	-	-	-	-	-
Trading Services	49 708	1 646	3.3%	588	1.2%	2 234	4.5%	5 035	17.7%	(88.3%
Energy sources	5 882	-	-	-	-	-	-	-	-	-
Water Management	27 632	1 391	5.0%	588	2.1%	1 980	7.2%	4 865	31.0%	(87.9%
Waste Water Management	6 851	88	1.3%	-	-	88	1.3%	171	2.7%	(100.0%
Waste Management	9 343	166	1.8%	-	-	166	1.8%	-	-	-
Other	-	-				-			-	

			-	2021/22			-	20	20/21	
	Budget	First	Quarter	Second	l Quarter	Year	to Date	Second	d Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							арргорпацоп		арргорпацоп	
Cash Flow from Operating Activities										
Receipts	182 760	-	-	-	-	-	-	-	-	-
Property rates	20 791		-				-			-
Service charges	41 496	-	-	-	-	-	-	-	-	-
Other revenue	1 373		-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	69 781	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	49 308	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	11	-	-	-	-	-	-	-	-	-
Payments	(103 536)			-	-	-	-	-	-	-
Suppliers and employees	(99 536)	-	-	-	-	-	-	-	-	-
Finance charges	(4 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	79 224		-				-	-	-	-
Cash Flow from Investing Activities										
Receipts	121								_	
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	121				-				-	-
Payments	(51 283)									-

Capital assets	(51 283)	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(51 163)	-		-		-			-	
Cash Flow from Financing Activities										
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		-	-	-	-	-		-	-	
Net Cash from/(used) Financing Activities	(770)	0	-	(7)	.9%	(7)	.9%	(8)	(.6%)	(16.0%)
Net Increase/(Decrease) in cash held	27 291	0	-	(7)	-	(7)		(8)	(.7%)	(16.0%)
Cash/cash equivalents at the year begin:	500	-	-	0	-	-	-	12	-	(99.2%)
Cash/cash equivalents at the year end:	27 791	0	-	(7)	-	(7)	-	4	(.7%)	(262.0%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -l Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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%		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%	-	-	-	-
Total By Income Source	7 510	2.4%	6 415	2.0%	6 307	2.0%	294 050	93.6%	314 282	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
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%		-	-	-
Total By Customer Group	7 510	2.4%	6 415	2.0%	6 307	2.0%	294 050	93.6%	314 282	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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%)
Total	(12 748)	(11.2%)	5 344	4.7%	(2 748)	(2.4%)	124 221	108.9%	114 070	100.0%

Contact Details

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

Source Local Government Database

# FREE STATE: KOPANONG (FS162) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure				2021/22				202	0/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
		_, ,,_					m			
Operating Revenue	333 865	76 667	23.0%	161 522	48.4%	238 188	71.3%	14 006	22.2%	1 053.2%
Property rates	40 172	8 854	22.0%	66 337	165.1%	75 190	187.2%	-	-	(100.0%)
Service charges - electricity revenue	77 502	-	-	7 572	9.8%	7 572	9.8%	(0)	-	(84 135 011.1%)
Service charges - electricity revenue Service charges - water revenue	48 825	23 918	49.0%	19 377	39.7%	43 296	9.8% 88.7%	(0)	-	(322 954 100.0%)
Service charges - water revenue Service charges - sanitation revenue	21 527	3 530	16.4%	202	.9%	3 732	17.3%	(0)	-	(6 746 166.7%)
Service charges - refuse revenue	15 968	2 636	16.5%	124	.8%	2 760	17.3%	(0)	-	(4 138 500.0%)
Service charges - refuse revenue	13 700	2 030	10.376	124	.070	2 700	17.370	(0)		(4 130 300.076)
Rental of facilities and equipment	884	74	8.3%	861	97.4%	935	105.7%	(0)	_	(4 783 011.1%)
Interest earned - external investments	94		3.370	001	,,,4,0	733	103.770	(0)		(100.0%)
Interest earned - outstanding debtors	30 012	2 501	8.3%	(1 919)	(6.4%)	582	1.9%	(0)		63 983 033.3%
Dividends received		-	0.570	( ,	(0.170)	-		-	_	-
Fines, penalties and forfeits	_	_	_		_		_	_	_	_
Licences and permits	_	_	-		_		_	_	_	_
Agency services	_	_	-		_		_	_	_	_
Transfers and subsidies	97 482	35 150	36.1%	65 327	67.0%	100 477	103.1%	14 006	67.2%	366.4%
Other revenue	1 400	4	.3%	3 641	260.0%	3 644	260.3%	(0)		(40 451 455.6%)
Gains	-	-	-		-		-		-	
Operating Expenditure	414 918	37 259	9.0%	450 739	108.6%	487 999	117.6%	34 538	20.8%	1 205.1%
Employee related costs	119 881	15 471	12.9%	305 182	254.6%	320 653	267.5%	32 352	56.4%	843.3%
Remuneration of councillors	5 200	3 307	63.6%	12 041	231.6%	15 348	295.2%	1 495	43.0%	705.4%
Debt impairment	46 497	5 507	00.070	12011	201.070	10010	270.270	1 170	15.070	700.17
Depreciation and asset impairment	46 000	_			_		_	_	_	_
Finance charges	60 000	9 420	15.7%	54 199	90.3%	63 619	106.0%	_	_	(100.0%
Bulk purchases	60 000		-		-		-	0	4.2%	(100.0%
Other Materials	45 250	8 240	18.2%	59 680	131.9%	67 920	150.1%	0	_	331 557 677.89
Contracted services	9 000		-	4 951	55.0%	4 951	55.0%	595	2.7%	732.19
Transfers and subsidies	90	_	_	(670)	(744.8%)	(670)	(744.8%)	96	7.5%	(798.3%
Other expenditure	23 000	821	3.6%	15 357	66.8%	16 178	70.3%	0	.6%	23 267 454.59
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(81 052)	39 407		(289 218)		(249 811)		(20 532)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	52 419	13 895	26.5%	(207 210)		13 895	26.5%	2 522	9.2%	(100.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	32 417	13073	20.570			13073	20.570	2 322	7.270	(100.070
Transfers and subsidies - capital (in-kind - all)	10 167				_					
Surplus/(Deficit) after capital transfers and contributions	(18 466)	53 302		(289 218)		(235 916)		(18 010)		
Taxation	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	(18 466)	53 302		(289 218)		(235 916)		(18 010)		
Attributable to minorities	-	-	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	(18 466)	53 302		(289 218)		(235 916)		(18 010)		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-		-	-
Surplus/(Deficit) for the year	(18 466)	53 302		(289 218)		(235 916)		(18 010)		

Part 2: Capital Revenue and Expenditure

				2021/22				202	0/21	
	Budget	First 0	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	62 567	6 179	9.9%		_	6 179	9.9%			_
National Government	52 400	3 025	5.8%	-		3 025	5.8%	-	-	_
				-				-	-	-
Provincial Government	10 167	3 154	31.0%		-	3 154	31.0%		-	
District Municipality	-		-		-	-	-		-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI					-				-	
Transfers recognised - capital	62 567	6 179	9.9%		-	6 179	9.9%		-	-
Borrowing			-				-	-	-	-
Internally generated funds	-		-		-	-	-		-	
	-		-		-	-	-		-	
Capital Expenditure Functional	62 567	6 179	9.9%	-	-	6 179	9.9%	2 522	3.1%	(100.0%
Municipal governance and administration							-	2 522	-	(100.0%
Executive and Council			-		-		-	-	-	-
Finance and administration			-		-		-	2 522	-	(100.0%
Internal audit			-		-		-	-	-	-
Community and Public Safety	987						-		-	-
Community and Social Services			-		-		-	-	-	-
Sport And Recreation	987		-		-		-	-	-	-
Public Safety			-		-		-	-	-	-
Housing	-		-		-	-	-	-	-	-
Health	-		-		-	-	-	-	-	-
Economic and Environmental Services	5 860		-		-	-	-	-	-	-
Planning and Development	-		-		-	-	-	-	-	-
Road Transport	5 860		-		-	-	-	-	-	-
Environmental Protection	-		-		-	-	-	-	-	-
Trading Services	55 720	6 179	11.1%	-	-	6 179	11.1%	-	-	-
Energy sources	- 1	-	-	-	-	-	-	-	-	-
Water Management	55 720	6 179	11.1%	-		6 179	11.1%		-	-
Waste Water Management	-		-	-	-	-	-		-	-
Waste Management	-		-	-	-	-	-		-	-
Other			1		1	_	l	1	l	l

		2021/22								
	Budget	First C	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	255 786	83 773	32.8%	-	-	83 773	32.8%	-	-	-
Property rates	30 000	-	-		-		-		-	-
Service charges	57 000	58 953	103.4%		-	58 953	103.4%	-	-	-
Other revenue	2 378	-	-		-	-	-	-	-	-
Transfers and Subsidies - Operational	97 482	20 452	21.0%		-	20 452	21.0%	-	-	-
Transfers and Subsidies - Capital	52 419	4 368	8.3%	-	-	4 368	8.3%	-	-	-
Interest	16 507	-	-		-	-	-	-	-	-
Dividends	-	-	-		-	-	-	-	-	-
Payments	(322 421)		3.2%		-	(10 334)	3.2%		-	-
Suppliers and employees	(262 331)	(10 334)	3.9%	-	-	(10 334)	3.9%	-	-	-
Finance charges	(60 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(90)			-	-	-		-	-	-
Net Cash from/(used) Operating Activities	(66 635)	73 439	(110.2%)			73 439	(110.2%)			
Cash Flow from Investing Activities										
Receipts	-	-			-		-		-	-
Proceeds on disposal of PPE	-	-	-		-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current receivables	-		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-

Capital assets	-	-						-	-	- [
Net Cash from/(used) Investing Activities		-		-					-	-
Cash Flow from Financing Activities										
Receipts	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		-	-		-	-		-	-	-
Net Cash from/(used) Financing Activities	3 257	(271)	(8.3%)	-	-	(271)	(8.3%)		-	-
Net Increase/(Decrease) in cash held	(63 378)	73 167	(115.4%)	-	-	73 167	(115.4%)	-	-	-
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%)

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

Part 5: Creditor Age Analysis

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

Contact Details

ı	Municipal Manager	Mr Martin Mazondi Kubeka	051 713 9203
	Financial Manager	Mr Leonard Jabulani Makubu	051 713 9297

Source Local Government Database

# FREE STATE: MOHOKARE (FS163) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

· · · · · · · · · · · · · · · · · · ·			2021/22				202	20/21		
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	233 544	63 126	27.0%	31 478	13.5%	94 604	40.5%	10 385	24.7%	203.1%
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%
v	-	-			-		-	-	-	-
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%)	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	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	230 593	18 403	8.0%	28 857	12.5%	47 260	20.5%	17 053	20.3%	69.2%
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	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 951	44 724		2 621		47 344		(6 667)		
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)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 301	44 724		32 134		76 858		(6 667)		
Taxation	-		-		-		-	-	-	-
Surplus/(Deficit) after taxation	81 301	44 724		32 134		76 858		(6 667)		
Attributable to minorities	-	-	-		-	-	-		-	-
Surplus/(Deficit) attributable to municipality	81 301	44 724		32 134		76 858		(6 667)		
Share of surplus/ (deficit) of associate	3.301	/24	-		-		-	(007)		
Surplus/(Deficit) for the year	81 301	44 724		32 134		76 858		(6 667)		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	81 887	8 140	9.9%	5 652	6.9%	13 792	16.8%	2 487	30.7%	127.2
National Government	77 395	8 140	10.5%	5 628	7.3%	13 742	17.8%	2 407	30.7%	126.3
	// 395	8 140	10.5%	5 628	7.5%	13 /68	17.8%	2 487	30.7%	126.3
Provincial Government		-	-		-	-	-	-	-	-
District Municipality		-	-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI		-			-		-	-	-	
Transfers recognised - capital	77 395	8 140	10.5%	5 628	7.3%	13 768	17.8%	2 487	30.7%	126.3
Borrowing		-	-		-		-	-	-	- (400.00
Internally generated funds	4 493	-	-	24	.5%	24	.5%	-	-	(100.09
		-	-		-	-	-	-	-	-
Capital Expenditure Functional	81 887	8 140	9.9%	5 652	6.9%	13 792	16.8%	2 582	30.7%	118.9
Municipal governance and administration	793	5	.6%	17	2.2%	22	2.8%	26	17.1%	(33.99
Executive and Council		-	-		-		-		-	
Finance and administration	793	5	.6%	17	2.2%	22	2.8%	26	17.1%	(33.9
Internal audit		-	-		-	-	-	-	-	-
Community and Public Safety	860	-	-		-	-	-	12	1.4%	(100.0
Community and Social Services		-	-		-	-	-	12	24.8%	(100.0
Sport And Recreation	860	-	-		-	-	-	-	-	-
Public Safety		-	-		-	-	-	-	-	
Housing		-	-		-		-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 597	-	-	852	9.9%	852	9.9%	236	169.1%	261.2
Planning and Development		-	-		-	-	-	-	-	-
Road Transport	8 597	-	-	852	9.9%	852	9.9%	236	169.1%	261.2
Environmental Protection		-	-		-	-	-	-	-	-
Trading Services	71 638	8 136	11.4%	4 782	6.7%	12 918	18.0%	2 308	21.7%	107.2
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		-		-	-	-	-	-	-	-
		ı	1		1		1		1	1

					202	20/21				
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	248 834	26 573	10.7%	9 523	3.8%	36 096	14.5%	1 224	43.4%	678.0%
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%)
Payments	(159 701)	(12 509)	7.8%	(1 588)	1.0%	(14 097)		3 849	-	(141.3%)
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			-			-		-	-	-
Net Cash from/(used) Operating Activities	89 133	14 064	15.8%	7 935	8.9%	21 999	24.7%	5 073	45.9%	56.4%
Cash Flow from Investing Activities										
Receipts	11		-		-	-	-	-	-	-
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		-		-		-			
Payments	(79 361)	(9 820)	12.4%	(5 932)	7.5%	(15 752)	19.8%	(6 676)	-	(11.1%)

Capital assets	(79 361)	(9 820)	12.4%	(5 932)	7.5%	(15 752)	19.8%	(6 676)	-	(11.1%)
Net Cash from/(used) Investing Activities	(79 350)	(9 820)	12.4%	(5 932)	7.5%	(15 752)	19.9%	(6 676)	(8 405.7%)	(11.1%)
Cash Flow from Financing Activities										
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	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	174	-		3	1.5%	3	1.5%	(0)	-	(787.1%)
Net Increase/(Decrease) in cash held	9 957	4 244	42.6%	2 006	20.1%	6 250	62.8%	(1 603)	4.3%	(225.1%)
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%)

	0 - 30	) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - 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	-	-	-		-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State		-	-	-	-	-	-	-	-		0	-	-	-
Commercial		-	-	-	-	-	-	-	-		-	-	-	-
Households		-	-		-	-	-	-	-		-	-	-	-
Other		-	-	-	-	-	-	-	-		-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	0	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-			-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-		-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	337	.3%	4 185	4.0%	78	.1%	99 592	95.6%	104 192	100.0%
Auditor-General	-	-	-			-	-	-	-	
Other	-	-	-	-	-	-	(6)	100.0%	(6)	-
Total	337	.3%	4 185	4.0%	78	.1%	99 587	95.6%	104 186	100.0%

Contact Details

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

Source Local Government Database

# FREE STATE: XHARIEP (DC16) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Part 1. Operating Revenue and Expenditure				2021/22				202	0/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
	(0.474	04 47/	22 40/	40.050	20.00/	20.407	(0.40)	4/ 075	F/ /0/	7.50/
Operating Revenue	63 471	21 176	33.4%	18 252	28.8%	39 427	62.1%	16 975	56.6%	7.5%
Property rates	-	-	-		-	-	-		-	-
6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-	-	-		-	-	-	-	-	-
Service charges - electricity revenue		-	-		-	-			-	-
Service charges - water revenue	-	-	-		-	-	-		-	-
Service charges - sanitation revenue		-		-	-				-	
Service charges - refuse revenue		-	-	-	-	-	-		-	
Dontal of facilities and equipment	939	203	21.6%	235	25.1%	439	46.7%	-	-	(100.00/
Rental of facilities and equipment	620	203	33.3%	235 98	25.1% 15.9%	439 305	46.7%	154	48.5%	(100.0%
Interest earned - external investments	620	207	33.3%	98	15.9%	305	49.2%	73	48.5%	(36.0%
Interest earned - outstanding debtors		-	-		-	-	-		-	(100.0%)
Dividends received	-	-	-		-	-	-	-	-	-
Fines, penalties and forfeits	20	· .	40.00/	٠.	40.404	. 8	38.5%	-	-	(400.00/
Licences and permits	20	4	18.9%	4	19.6%	8		-	-	(100.0%)
Agency services Transfers and subsidies	61 832	20 744	33.5%	17 898	28.9%	38 642	62.5%	16 603	56.7%	7.89
						38 642				
Other revenue	60	18	30.7%	16	25.9%	34	56.6%	145	316.2%	(89.3%
Gains	-	-	-		-	-	-	-	-	-
Operating Expenditure	62 985	12 635	20.1%	14 566	23.1%	27 202	43.2%	13 904	32.7%	4.8%
Employee related costs	47 148	10 971	23.3%	12 492	26.5%	23 462	49.8%	10 786	41.6%	15.8%
Remuneration of councillors	4 887	1 220	25.0%	996	20.4%	2 215	45.3%	1 197	42.2%	(16.9%
Debt impairment	491	-			-		-		-	
Depreciation and asset impairment	1 000	151	15.1%	453	45.3%	605	60.5%	-	-	(100.0%
Finance charges	80	1	1.4%	0	.3%	1	1.7%	1	.2%	(64.8%
Bulk purchases	-	-	-		-	-	-	-	-	-
Other Materials	180	3	1.7%	4	2.4%	7	4.1%	9	15.5%	(52.8%
Contracted services	5 481	12	.2%	35	.6%	47	.9%	787	11.4%	(95.5%
Transfers and subsidies	72	-			-		-	26	258.5%	(100.0%
Other expenditure	3 646	277	7.6%	586	16.1%	863	23.7%	1 098	11.9%	(46.6%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	486	8 540		3 685		12 226		3 071		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di		0 340		3 003		12 220		3071		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	-		-		-		-	-		
Transfers and subsidies - capital (inclinity alloc/(beparen Agencies, hit)		-		-	-	-			-	
Halisiers and subsidies - capital (III-Kilid - all)	-	-						-		
Surplus/(Deficit) after capital transfers and contributions	486	8 540		3 685		12 226		3 071		
Taxation	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) after taxation	486	8 540		3 685		12 226		3 071		
Attributable to minorities	-	-			-		-		-	-
Surplus/(Deficit) attributable to municipality	486	8 540		3 685		12 226		3 071		
Share of surplus/ (deficit) of associate	-	-	-	-	-	- 12 220	-	-	-	-
Surplus/(Deficit) for the year	486	8 540		3 685		12 226		3 071		
outplus/(pencit) for the year	480	8 340		3 083		12 220		3 0 / 1		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First C	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										(***
Source of Finance	486	15	3.2%	-	-	15	3.2%	50	12.5%	(100.0%)
National Government				-		-	-	-	-	-
Provincial Government	-	-	-	-	-		-	-	-	-
District Municipality	-	-	-	-	-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	-	-	-	-	-		-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-		-	-		-		-	-
Internally generated funds	486	15	3.2%	-	-	15	3.2%	50	12.5%	(100.0%)
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	486	15	3.2%	-	-	15	3.2%	50	12.5%	(100.0%)
Municipal governance and administration	486		-	-		-		50	13.5%	(100.0%)
Executive and Council	176	-			-		-	23	76.8%	(100.0%)
Finance and administration	310	-			-		-	27	8.0%	(100.0%)
Internal audit		-			-		-	-	-	
Community and Public Safety									-	
Community and Social Services		-			-		-	-	-	
Sport And Recreation		-			-		-	-	-	
Public Safety		-			-		-	-	-	
Housing		_	_		-		_	_	_	_
Health		-			-		-	-	-	
Economic and Environmental Services		15				15			-	
Planning and Development		15			-	15	-	-	-	
Road Transport		_	_		-		_	_	_	_
Environmental Protection					-		-		-	-
Trading Services					-					
Energy sources					-				-	-
Water Management									-	-
Waste Water Management					-		-		-	-
Waste Management			-	-		-		-	-	-
Other				-	-					-
		1	1		1	1	l	l	1	1

				2021/22				202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2021/22
Cash Flow from Operating Activities	(2.471									
Receipts	63 471	-	-	-	-	-	-	-	-	-
Property rates	-	-	-		-		-	-	-	-
Service charges	-		-	-	-	-		-	-	-
Other revenue	1 639	-	-		-		-	-	-	-
Transfers and Subsidies - Operational	61 832		-	-	-	-		-	-	-
Transfers and Subsidies - Capital	-	-	-		-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends		-						-	-	
Payments	(61 422)	6 706	(10.9%)	7 660	(12.5%)	14 366	(23.4%)	-	-	(100.0%)
Suppliers and employees	(61 342)	6 706	(10.9%)	7 660	(12.5%)	14 366	(23.4%)			(100.0%)
Finance charges Transfers and grants	(80)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 049	6 706	327.3%	7 660	373.8%	14 366	701.1%			(100.0%)
	2 047	0 700	321.370	7 000	373.070	14 300	701.176	-		(100.076)
Cash Flow from Investing Activities										
Receipts	-	-	-		-		-		-	-
Proceeds on disposal of PPE	-	-	-		-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-		-	-	-	-		-	-	-
Decrease (increase) in non-current receivables	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-		-	-			-	-
Payments	-	-	-	-	-		-	-	-	-

Capital assets		-	-	-	-	-	-	- [		- [
Net Cash from/(used) Investing Activities	-	-		-	-		-	-	-	-
Cash Flow from Financing Activities										
Receipts		-	-	-	-		-	-		-
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments		-	-	-	-	-	-	-		-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-		-	-
Net Increase/(Decrease) in cash held	2 049	6 706	327.3%	7 660	373.8%	14 366	701.1%		-	(100.0%)
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%)

	0 - 30	) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-	-	-	-		-	-		-	-	-	-
Receivables from Non-exchange Transactions - Property Rates		-	-	-	-	-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-		-		-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-		-		-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	-
Other	-	-	-	-	-	-	10 194	100.0%	10 194	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	10 194	100.0%	10 194	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State		-	-	-	-	-	9 445	100.0%	9 445	92.7%	-	-	-	-
Commercial		-	-	-	-	-		-	-		-	-	-	-
Households		-	-	-	-	-	-	-	-		-	-	-	-
Other		-	-	-	-	-	749	100.0%	749	7.3%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	10 194	100.0%	10 194	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity							-		-	
Bulk Water	-	-	-	-		-	-	-	-	
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	100.09
Total	(613)	(12.2%)	(1 855)	(36.9%)	(454)	(9.0%)	7 948	158.1%	5 026	100.09

Contact Details

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

Source Local Government Database

# FREE STATE: MASILONYANA (FS181) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Turri. Operating Nevertae and Experiantare				2021/22				202	20/21	
	Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	326 771	49 238	15.1%	43 676	13.4%	92 914	28.4%	97 366	34.2%	(55.1%)
	65 653	17 243	26.3%	15 490	23.6%	32 733	49.9%	20 509	87.9%	(24.5%)
Property rates	65 653	17 243	26.3%	15 490	23.6%	32 /33	49.9%	20 509	87.9%	(24.5%)
Service charges - electricity revenue	44 524	8 967	20.1%	6 223	14.0%	15 190	34.1%	5 659	13.4%	10.0%
Service charges - vacementy revenue	37 427	11 968	32.0%	11 291	30.2%	23 259	62.1%	14 172	46.3%	(20.3%
Service charges - water revenue  Service charges - sanitation revenue	20 136	6 900	34.3%	6 684	33.2%	13 585	67.5%	7 288	43.1%	(8.3%
Service charges - refuse revenue	14 435	3 960	27.4%	3 816	26.4%	7 776	53.9%	4 465	19.4%	(14.5%
Service charges - relase revenue	14 433	3 700	27.470	3010	20.470	7770	33.770	4 405	17.470	(14.370
Rental of facilities and equipment	260	78	30.0%	82	31.4%	160	61.4%	84	63.6%	(2.4%)
Interest earned - external investments	685		55.070	- 02	51.470	100	31.470	0	55.070	(100.0%)
Interest earned - outstanding debtors	5 787	3	.1%	43	.7%	47	.8%	(16)	(.3%)	(372.5%
Dividends received	3707		.170	- 43	.770		.070	(10)	(.370)	(372.370
Fines, penalties and forfeits	576									
Licences and permits	370									
Agency services										
Transfers and subsidies	136 704							45 164	28.0%	(100.0%
Other revenue	575	119	20.7%	47	8.1%	166	28.8%	41	20.6%	13.0%
Gains	3/3		20.770		0.170	100	20.070		20.070	13.07
Operating Expenditure	366 799	196	.1%	922	.3%	1 117	.3%	7 249	3.1%	(87.3%)
Employee related costs	118 638	63	.1%	-	-	63	.1%	-	-	-
Remuneration of councillors	7 559	-	-	-	-	-	-	-	-	-
Debt impairment	79 894	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 393	-	-	-	-	-	-	-	-	-
Finance charges	546	-	-	-	-	-	-	-	-	-
Bulk purchases	60 466	-	-	-	-	-	-	4 826	11.4%	(100.0%
Other Materials	18 600	-	-	-	-	-	-	-	-	-
Contracted services	30 337	18	.1%	326	1.1%	344	1.1%	2 352	17.0%	(86.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 367	115	.4%	596	1.8%	710	2.2%	71	.6%	738.79
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 028)	49 042		42 754		91 796		90 118		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	36 552									
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	-	_	_		_		_	_	_	_
Transfers and subsidies - capital (in-kind - all)	_	_	_			_	_	_	_	_
Surplus/(Deficit) after capital transfers and contributions	(3 476)	49 042		42 754		91 796		90 118		
	(0 170)	17 012		12701		71.770		70 1.10		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 476)	49 042		42 754		91 796		90 118		
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 476)	49 042		42 754		91 796		90 118		
Share of surplus/ (deficit) of associate	(3 470)	7,042		42 / 34		71 770	-	70 110		
	(3 476)	49 042		42 754		91 796		90 118		
Surplus/(Deficit) for the year	(3 4 / 6)	49 042		42 /54		91 /96		90 1 18		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 1 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	35 148			466	1.3%	466	1.3%	(170)	_	(374.8%
	34 838	-	_	400	1.370		1.370	(170)	-	(3/4.0%
National Government	34 838	-	-	-	-	-	-		-	-
Provincial Government	-	-	-	-	-	-	-		-	-
District Municipality	-	-	-	-	-	-	-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,F		-	-	-	-	-	-		-	
Transfers recognised - capital	34 838	-	-	-	-	-	-	-	-	-
Borrowing		-	-					-	-	
Internally generated funds	310	-	-	466	150.5%	466	150.5%	(170)	-	(374.8%
	-	-	-	-	-	-	-		-	-
Capital Expenditure Functional	35 148	-	-	466	1.3%	466	1.3%	(170)	-	(374.8%
Municipal governance and administration				466		466		(405)	(.1%)	(215.2%
Executive and Council		-	-	-	-	-	-			
Finance and administration		-	-	466	-	466	-	(405)	(.1%)	(215.2%
Internal audit		-	-	-	-	-	-	-	-	-
Community and Public Safety	1 415	-	-	-	-	-	-	-	-	-
Community and Social Services	310	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 105	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	1 705							235		(100.0%
Planning and Development	-	-	-	-	-	-	-	235	-	(100.09
Road Transport	1 705	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	
Trading Services	32 029	-	-	-	-	-	-	-	-	-
Energy sources	1 983	-	-	-	-	-	-		-	-
Water Management	24 058		-						-	-
Waste Water Management	5 942		-				-		-	-
Waste Management	45		-				-		-	-
Other										

r art or oadir reddipto and r aymonto				2021/22				202	20/21	
	Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities Receipts	283 670	-	-	-	-	-	-	-	-	-
Property rates	32 701	-		-		-		-	-	-
Service charges	71 885	-	-	-	-	-	-	-	-	-
Other revenue	1 302	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	138 332	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	35 324	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	4 126	-	-	-	-	-	-	-	-	-
Payments	(144 029)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(143 483)	-	-	-	-	-	-	-	-	-
Finance charges	(546)	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-		-
Net Cash from/(used) Operating Activities	139 641	-		-			-			
Cash Flow from Investing Activities										
Receipts		-		-		-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(35 324)	-	-	-	-	-	-	-	-	-

Capital assets	(35 324)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(35 324)				-			-		
Cash Flow from Financing Activities										
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	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1 191	(83)	(7.0%)	(3)	(.3%)	(87)	(7.3%)	11	.9%	(130.2%)
Net Increase/(Decrease) in cash held	105 508	(83)	(.1%)	(3)	-	(87)	(.1%)	11		(130.2%)
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%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 089	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%	-	-	-	-
Total By Income Source	16 225	1.3%	13 100	1.1%	14 877	1.2%	1 183 160	96.4%	1 227 361	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
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%	12 827	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		-	-	-	-
Total By Customer Group	16 225	1.3%	13 100	1.1%	14 877	1.2%	1 183 160	96.4%	1 227 361	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-			-	-	
Bulk Water	-	-	-	-	-	-	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%
Total	118	.6%	(1 923)	(9.7%)	(731)	(3.7%)	22 377	112.8%	19 842	100.09

Contact Details

Municipal Manager	Mr Lungile Moketeli (Acting)	057 733 0106
Financial Manager	Mr D Ntsepe (Acting)	057 733 2842

Source Local Government Database

<sup>1.</sup> All figures in this report are unaudited.

# FREE STATE: TOKOLOGO (FS182) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	Ť
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	135 703	7 630	5.6%	12 789	9.4%	20 419	15.0%	17 307	22.3%	(26.1%)
Property rates	10 372	847	8.2%	1 695	16.3%	2 543	24.5%		113.9%	(100.0%)
Service charges - electricity revenue	12 664	1 147	9.1%	1 691	13.4%	2 838	22.4%	18	7.5%	9 173.1%
Service charges - water revenue	2 582	191	7.4%	394	15.3%	585	22.7%	53	8.8%	638.4%
Service charges - sanitation revenue	15 418	1 630	10.6%	3 033	19.7%	4 663	30.2%	(19)	8.5%	(15 656.4%)
Service charges - refuse revenue	10 190	1 072	10.5%	1 973	19.4%	3 045	29.9%	4	8.5%	48 546.6%
	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	477	43	8.9%	59	12.3%	101	21.2%	106	23.2%	(44.6%)
Interest earned - external investments	184	1	.5%	2	1.1%	3	1.6%	2	1.1%	(11.7%)
Interest earned - outstanding debtors	19 534	1 783	9.1%	3 815	19.5%	5 599	28.7%	(20)	6.7%	(19 356.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services		-	-		-	-	-	-	-	-
Transfers and subsidies	63 683	757	1.2%		-	757	1.2%	22 536	35.9%	(100.0%)
Other revenue	598	160	26.8%	126	21.1%	286	47.9%	(5 374)	(1 234.1%)	(102.3%)
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	136 009	33 172	24.4%	25 570	18.8%	58 742	43.2%	14 362	37.2%	78.0%
Employee related costs	61 061	21 622	35.4%	8 640	14.1%	30 262	49.6%	114	23.8%	7 471.9%
Remuneration of councillors	3 131	1 235	39.4%	594	19.0%	1 829	58.4%	245	32.4%	142.3%
Debt impairment	17 740	121	.7%		-	121	.7%	-	-	
Depreciation and asset impairment	2 339	-	-		-	-	-	-	-	-
Finance charges	1 000	124	12.4%	17	1.7%	142	14.2%	830	293.4%	(97.9%)
Bulk purchases	10 000	678	6.8%	136	1.4%	815	8.1%	4 580	42.5%	(97.0%)
Other Materials	6 378	162	2.5%	855	13.4%	1 017	15.9%	965	58.2%	(11.4%)
Contracted services	21 140	6 978	33.0%	13 606	64.4%	20 584	97.4%	5 878	77.7%	131.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	13 221	2 251	17.0%	1 722	13.0%	3 973	30.1%	1 748	51.3%	(1.5%)
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(306)	(25 541)		(12 782)		(38 323)		2 945		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	137 132	11 086	8.1%	4 855	3.5%	15 941	11.6%	17 285	16.8%	(71.9%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	136 826	(14 455)		(7 927)		(22 382)		20 231		
Taxation	-	-	-		-	-	-	-		-
Surplus/(Deficit) after taxation	136 826	(14 455)		(7 927)		(22 382)		20 231		
Attributable to minorities		-	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	136 826	(14 455)		(7 927)		(22 382)		20 231		
Share of surplus/ (deficit) of associate			-		-	( 002)	-	-		
Surplus/(Deficit) for the year	136 826	(14 455)		(7 927)		(22 382)		20 231		

Part 2: Capital Revenue and Expenditure

R thousands  Capital Revenue and Expenditure Source of Finance 137 132 22 148 16.2% 13.692 10.0% 35.841 26.1% 756 2.9% 1 Reinsels and subsidies - capital (monetary alloc)(Departm Agencies, H Borrowing Internally generated funds  Capital Expenditure Functional Main Appropriation  137 132 22 148 16.2% 13.692 10.0% 35.841 26.1% 756 2.9% 1 Reinsels and subsidies - capital (monetary alloc)(Departm Agencies, H Borrowing Internally generated funds  Capital Expenditure Functional  137 132 22 148 16.2% 13.692 10.0% 35.841 26.1% 756 2.9% 1 Reinsels and subsidies - capital (monetary alloc)(Departm Agencies, H Borrowing Internally generated funds  Capital Expenditure Functional  137 132 22 148 16.2% 13.692 10.0% 35.841 26.1% 756 2.9% 1 Reinsels and distribution of the capital funds  Capital Expenditure Functional  137 132 22 148 16.2% 13.692 10.0% 35.841 26.1% 756 2.9% 1 Reinsels and distribution of the capital funds  Community and Public Safety  Community and Public Safety  Community and Social Services  782					2021/22				202	20/21	
R thousands  Capital Revenue and Expenditure Source of Finance 137 132 22 148 16.2% 13.692 10.0% 35 841 26.1% 756 2.9% 1 Remonstream Agencies Jet 137 132 1 22 148 16.2% 13.692 10.0% 35 841 26.1% 756 2.9% 1 Remonstream Agencies Jet 137 132 1 22 148 16.2% 13.692 10.0% 35 841 26.1% 756 2.9% 1 Remonstream Agencies Jet 15.2% 10.0% 35 841 26.1% 756 2.9% 1 Remonstream Agencies Jet 15.2% 10.0% 35 841 26.1% 756 2.9% 1 Remonstream Agencies Jet 16.2% 13.692 10.0% 35 841 26.1% 756 2.9% 1 Remonstream Agencies Jet 16.2% 13.692 10.0% 35 841 26.1% 756 2.9% 1 Remonstream Agencies Jet 16.2% 13.692 10.0% 35 841 26.1% 756 2.9% 1 Remonstream Agencies Jet 16.2% 13.692 10.0% 35 841 26.1% 756 3.0% 1 Remonstream Agencies Jet 16.2% 13.692 10.0% 35 841 26.1% 756 3.0% 1 Remonstream Agencies Jet 16.2% 13.692 10.0% 35 841 26.1% 756 3.0% 1 Remonstream Agencies Jet 16.2% 13.692 10.0% 35 841 26.1% 756 3.0% 1 Remonstream Agencies Jet 16.2% 13.692 10.0% 35 841 26.1% 756 3.0% 1 Remonstream Agencies Jet 16.2% 13.692 10.0% 35 841 26.1% 756 3.0% 1 Remonstream Agencies Jet 16.2% 13.692 10.0% 35 841 26.1% 756 3.0% 1 Remonstream Agencies Jet 16.2% 13.692 10.0% 35 841 26.1% 756 3.0% 1 Remonstream Agencies Jet 16.2% 10.0% 35 841 26.1% 756 3.0% 1 Remonstream Agencies Jet 16.2% 10.0% 35 841 3.692 10.0% 35 841 3.692 10.0% 35 841 3.692 10.0% 35 841 3.692 10.0% 35 841 3.693 3.694 3.693 3.		Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	İ
Capital Revenue and Expenditure   Source of Finance   137 132   22 148   16.2%   13.692   10.0%   35.841   26.1%   756   3.0%   1	R thousands			Main		Main		Expenditure as % of main		Expenditure as % of main	Q2 of 2020/21 t Q2 of 2021/22
Source of Finance   137 132   22 148   16.2%   13 692   10.0%   35 841   26.1%   756   3.0%   1											
National Government Provincial Government Pr		127 122	22.140	1/ 20/	12 (02	10.00/	25 041	2/ 10/	75/	2.00/	1 711.09
Provincial Covernment District Manicipality Transfers adultsides - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)(Departm Agencies He Transfers recognised - capital (monetary alloc)											
District Municipally		13/ 132	22 148	16.2%	13 692	10.0%	35 841	26.1%	/56	2.9%	1 711.09
Transfers recognised - capital (monetary allox)(Departm Agencies, Hi Transfers recognised - capital (monetary allox)(Departm Agencies, Hi Transfers recognised - capital (monetary allox)(Departm Agencies, Hi Transfers recognised - capital (monetary allox) (Departm Agencies, Hi Transfers recognised - capital (monetary allox) (Departm Agencies, Hi Transfers and Satisfactors) (Satisfactors) (Departm Agencies, Hi Transfers and Satisfactors) (Departm Agencies, Hi Transfers and Satisfactors) (Departm Agencies, Hi Transfers) (Department Agencies, Hi Transfers) (Department Agencies, Hi Transfers) (Department Agencies, Hi Transfe		-	-	-		-	-	-	-	-	-
Transfers recognised - capital Borrowing Borrowing Borrowing   137 132   22 148   16.2%   13 692   10.0%   35 841   26.1%   756   2.9%   1   Internally generated funds   137 132   22 148   16.2%   13 692   10.0%   35 841   26.1%   756   3.0%   1   Internally generated funds   137 132   22 148   16.2%   13 692   10.0%   35 841   26.1%   756   3.0%   1   Internally generated funds   137 132   22 148   16.2%   13 692   10.0%   35 841   26.1%   756   3.0%   1   Internal control of the state of the			-		-		-			-	-
Borrowing   Internally generated funds						-					
Capital Expenditure Functional   137 132   22 148   16.2%   13 692   10.0%   35 841   26.1%   756   3.0%   1		13/ 132	22 148	16.2%	13 692	10.0%	35 841	26.1%		2.9%	1 711.09
Capital Expenditure Functional 137 132 22 148 16.2% 13.692 10.0% 35 841 26.1% 756 3.0% 1 Municipal governance and administration Executive and Council Finance and administration			-								-
Capital Expenditure Functional   137 132   22 148   16.2%   13 692   10.0%   35 841   26.1%   756   3.0%   1	internally generated funds										
Municipal governance and administration  Executive and Council  Finance and administration  Internal audit  Community and Public Safety  Community and Public Safety  Tasz  Sport And Recreation  Public Safety  Housing  Health  Economic and Environmental Services  10 168  2 994  2948  2 798  27.5%  5 792  5 7.0%  Foreign and Development  Road Transport  Environmental Protection  Trading Services  10 168  2 994  2 948  2 798  2 798  2 798  2 798  2 798  3 0 049  3 30 049  3 30 049  3 30 049  3 348  1 Waste Management  Waste Management  Waste Management  Waste Management							-				
Executive and Council Finance and administration Internal audit Community and Public Safety 782 Community and Public Safety 782 Sport And Recreation Public Safety Housing Health Economic and Environmental Services 10 168 2 994 29.4% 27.98 27.5% 5 792 57.0% Finance and Appendix Safety Finance and Environmental Services 10 168 2 994 29.4% 2 798 2 7.5% 5 792 5 7.0% Finance and Environmental Services Finance and Development Finance and Environmental Services 10 168 2 994 2 9.4% 2 798 2 7.5% 5 792 5 7.0% Finance and Environmental Services Finance and Development Finance and Development Finance and Development Finance and Development Finance and Development Finance and Development Finance and Development Finance and Environmental Finance Finance and Environmental Finance Finance and Environmental Finance Finance and Environmental Finance Finance and Fi		137 132	22 148	16.2%	13 692	10.0%	35 841	26.1%	756		1 711.09
Finance and administration internal audit		-	-	-	-	-	-	-	-	16.1%	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and Public Safety 782		-	-	-		-	-	-	-	-	-
Community and Social Services 782		-	-	-		-	-	-	-	-	-
Sport And Recreation   Company   C			-	-	-	-	-	-	-	-	-
Public Safety Housing		782	-	-	-	-	-	-	-	-	-
Housing Health Economic and Environmental Services 10 168 2 994 29.4% 2 798 27.5% 5 792 57.0% ( Planning and Development		-	-	-	-	-		-	-	-	-
Health Economic and Environmental Services 10 168 2 994 29.4% 2 798 27.5% 5 792 57.0% ( Planning and Development 1  Road Transport 10 18 2 994 29.4% 2 798 27.5% 5 792 57.0% ( Environmental Protection 1  Trading Services 126 182 19 154 15.2% 10 895 8.6% 30 049 23.8% 756 3.4% 1  Energy sources 124 953 19 154 15.3% 10 895 8.7% 30 049 24.0% 756 3.4% Waste Management 124 953 19 154 15.3% 10 895 8.7% 30 049 24.0% 756 3.4% Waste Management 1229		-	-	-		-	-	-	-	-	-
Economic and Environmental Services   10 168   2 994   29.4%   2 798   27.5%   5 792   57.0%   -		-	-	-	-	-	-	-	-	-	-
Planning and Development   10 168   2 994   29 4%   2 798   27 5%   5 792   57.0%									-	-	
Road Transport   10 168   2 994   29 4%   2 798   27.5%   5 792   5 7.0%		10 168	2 994	29.4%		27.5%			-	-	(100.0%
Environmental Protection		-				- 07.50/				-	(4.00.00)
Trading Services   126 182   19 154   15.2%   10 895   8.6%   30 049   23.8%   756   3.4%   1		10 168				27.5%	5 /92			-	(100.0%
Energy sources		12/ 102				0.40/	20.040			2.40/	1 341.09
Water Management         124 953         19 154         15.3%         10 895         8.7%         30 049         24.0%         756         3.4%           Waste Water Management         -		126 182		15.2%		8.6%				3.4%	1 341.05
Waste Water Management         -		124 053		15 3%		9.7%				3 494	1 341.09
Waste Management         1 229         -		124 733	17 134	13.376	10 073	0.770	30 049	24.076	730	3.470	1 341.0.
		1 229		1							1
	Other	1227									

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	Quarter		to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	253 138	10 728	4.2%	4 876	1.9%	15 604	6.2%	(11 253)	(8.0%)	(143.3%)
Property rates	5 186	371	7.2%	1 051	20.3%	1 422	27.4%	-		(100.0%)
Service charges	26 759	2 183	8.2%	2 415	9.0%	4 597	17.2%	-	-	(100.0%)
Other revenue	661	128	19.4%	146	22.1%	274	41.5%	-		(100.0%)
Transfers and Subsidies - Operational	63 683	2 850	4.5%	-	-	2 850	4.5%	-	-	-
Transfers and Subsidies - Capital	137 132	5 196	3.8%	1 265	.9%	6 461	4.7%	(11 253)	(17.8%)	(111.2%)
Interest	19 718	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments	(115 930)	(8 348)		(19 667)	17.0%	(28 015)		-	-	(100.0%)
Suppliers and employees	(114 930)	(8 348)	7.3%	(19 667)	17.1%	(28 015)	24.4%	-	-	(100.0%)
Finance charges	(1 000)	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	137 208	2 380	1.7%	(14 791)	(10.8%)	(12 411)	(9.0%)	(11 253)	(8.0%)	31.4%
Cash Flow from Investing Activities										
Receipts	(139)	12	(8.3%)	-	-	12	(8.3%)	-	-	-
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	(139)	12	(8.3%)	-	-	12	(8.3%)	-	-	-
Payments	(137 132)	-	-	-	-	-	-	-	-	-

Capital assets	(137 132)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(137 271)	12				12	-	-	-	-
Cash Flow from Financing Activities										
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		-				-		-	-	-
Net Cash from/(used) Financing Activities	602	(50)	(8.3%)	-		(50)	(8.3%)	1	.2%	(100.0%)
Net Increase/(Decrease) in cash held	539	2 342	434.7%	(14 791)	(2 745.6%)	(12 450)	(2 310.9%)	(11 252)	(5.5%)	31.5%
Cash/cash equivalents at the year begin:	2 440	-		2 342	96.0%	- 1		(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%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb	ts Written Off to tors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
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	-	-	-	-	-
Total By Income Source	6 832	2.1%	5 813	1.8%	5 603	1.7%	306 719	94.4%	324 966	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
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	-	-	-	-	-	-		-	-		-	-	-	-
Total By Customer Group	6 832	2.1%	5 813	1.8%	5 603	1.7%	306 719	94.4%	324 966	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-		-	-	-	-
Pensions / Retirement	-	-	-	-		-	-	-	-	-
Loan repayments	-	-	-	-		-	11	100.0%	11	.19
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	28.09
Total	595	2.8%	6 478	30.4%	-	-	14 223	66.8%	21 296	100.09

Contact Details

Municipal Manager	Mr K J. Motlhale	053 541 0014
Financial Manager	Mr Thabo Matile	053 541 0014

Source Local Government Database

# FREE STATE: TSWELOPELE (FS183) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Faitt. Operating Revenue and Experionale				202	0/21					
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
	474.70/	70.007	44 70/	45.070	07.007	440.005	(0.00)	F4.0F/	74.50/	(15.3%)
Operating Revenue	174 796	72 827	41.7%	45 978	26.3%	118 805	68.0%	54 256	74.5%	
Property rates	24 948	19 172	76.8%	2 427	9.7%	21 599	86.6%	2 403	98.2%	1.0%
Service charges - electricity revenue	46 936	13 530	28.8%	10 841	23.1%	24 371	51.9%	10 279	50.6%	5.5%
Service charges - vacementy revenue	4 932	1 330	27.0%	1 533	31.1%	2 863	58.1%	1 573	45.5%	(2.6%)
Service charges - water revenue  Service charges - sanitation revenue	5 938	1 995	33.6%	1 994	33.6%	3 989	67.2%	2 166	58.3%	(7.9%)
Service charges - refuse revenue	3 430	992	28.9%	962	28.1%	1 954	57.0%	980	39.8%	(1.8%)
Service charges - relase revenue	3 430	,,,,	20.770	702	20.170	1754	37.070	700	37.070	(1.070)
Rental of facilities and equipment	298	135	45.3%	355	119.0%	490	164.3%	371	373.9%	(4.4%)
Interest earned - external investments	1 300	15	1.2%	7	.5%	22	1.7%	6	2.0%	20.6%
Interest earned - outstanding debtors	265	760	286.8%	793	299.3%	1 553	586.0%	538	107.6%	47.4%
Dividends received	100	60	60.5%	-	277.070	60	60.5%	33	65.5%	(100.0%)
Fines, penalties and forfeits	389	128	32.9%	30	7.7%	158	40.6%	4	1.8%	572.6%
Licences and permits	60	16	27.2%	4	6.3%	20	33.5%	16	46.3%	(76.2%)
Agency services			-		-	-	-			
Transfers and subsidies	84 620	33 541	39.6%	26 699	31.6%	60 240	71.2%	35 530	85.8%	(24.9%)
Other revenue	1 580	1 152	72.9%	333	21.1%	1 485	94.0%	355	143.9%	(6.3%)
Gains	-		-		-		-		-	
Operating Expenditure	206 711	18 783	9.1%	24 776	12.0%	43 559	21.1%	22 335	22.0%	10.9%
Employee related costs	73 753	39	.1%	16	12.070	56	.1%	126	.5%	(87.1%)
Remuneration of councillors	7 033							12.0	.570	(07.170)
Debt impairment	13 000	62	.5%	75	.6%	137	1.1%	31	_	141.4%
Depreciation and asset impairment	20 000	-						-	_	
Finance charges	1 700	676	39.7%	1 088	64.0%	1 763	103.7%	937	59.9%	16.0%
Bulk purchases	49 562	6 731	13.6%	8 775	17.7%	15 506	31.3%	8 363	24.6%	4.9%
Other Materials	22 039	2 395	10.9%	3 750	17.0%	6 146	27.9%	4 738	59.0%	(20.9%
Contracted services	9 618	5 837	60.7%	7 140	74.2%	12 976	134.9%	5 887	78.5%	21.39
Transfers and subsidies	10		-		-		-			
Other expenditure	9 997	3 043	30.4%	3 932	39.3%	6 976	69.8%	2 253	45.6%	74.69
Losses	-	-	-	-	-		-	-	-	-
Surplus/(Deficit)	(31 915)	54 044		21 202		75 246		31 921		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D	29 192	(3 131)	(10.7%)	3 846	13.2%	714	2.4%	592		549.5%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,		(0.01)	(10.770)	65	10.270	65	2.170	0	.3%	49 593.1%
Transfers and subsidies - capital (in-kind - all)	_			-	_	-	_		-	
, , , , ,										
Surplus/(Deficit) after capital transfers and contributions	(2 723)	50 912		25 112		76 025		32 514		
Taxation			•		-					
Surplus/(Deficit) after taxation	(2 723)	50 912		25 112		76 025		32 514		
Attributable to minorities	-	-	-	-	-		-		-	-
Surplus/(Deficit) attributable to municipality	(2 723)	50 912		25 112		76 025		32 514		
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 723)	50 912		25 112		76 025		32 514		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	30 182	1 394	4.6%	1 142	3.8%	2 536	8.4%	13 124	_	(91.39
National Government	28 192	1 394	4.0%	944	3.3%	944	3.3%	13 124	-	(92.89
	28 192	-	-	944	3.3%	944	3.3%	13 124	-	(92.83
Provincial Government		-	-		-	-	-	-	-	-
District Municipality		-	-		-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI		-	-						-	
Transfers recognised - capital	28 192	-		944	3.3%	944	3.3%	13 124	-	(92.89
Borrowing		-	70.00/	-			-	-	-	
Internally generated funds	1 990	1 394	70.0%	198	9.9%	1 592	80.0%	-	-	(100.0
		-	-		-	-	-	-	-	-
Capital Expenditure Functional	30 182	1 441	4.8%	1 142	3.8%	2 583	8.6%	13 373	305.1%	(91.59
Municipal governance and administration	540	135	25.0%	171	31.6%	306	56.6%	91	4.4%	87.9
Executive and Council	230	110	47.7%	140	61.0%	250	108.7%	65	6.3%	114.4
Finance and administration	310	25	8.2%	30	9.8%	56	17.9%	25	3.5%	19.5
Internal audit		-	-		-	-	-	-	-	
Community and Public Safety	1 885						-	674		(100.0
Community and Social Services		-	-		-	-		-	-	
Sport And Recreation	1 885	-	-		-	-		674	-	(100.0
Public Safety		-	-		-	-		-	-	
Housing		-	-		-	-	-	-	-	-
Health		-	-	-		-	-	-	-	-
Economic and Environmental Services	1 050	1 304	124.2%	16	1.6%	1 320	125.8%	-	1.9%	(100.0
Planning and Development	50	-	-	16	32.8%	16	32.8%	-	76.7%	(100.0
Road Transport	1 000	1 304	130.4%		-	1 304	130.4%	-	.7%	-
Environmental Protection		-	-		-	-		-	-	
Trading Services	26 707	2	-	955	3.6%	957	3.6%	12 609	3 723.3%	(92.4
Energy sources	-	-	-	-	-	-	-	-	-	
Water Management	14 426	2	-	-	-	2	-	-	5.2%	-
Waste Water Management	12 281	-	-	955	7.8%	955	7.8%	12 609	4 009.3%	(92.4
Waste Management		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	
		ı	ı		1	ľ	1		1	

					202					
	Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities Receipts	189 928	61 184	32.2%	50 650	26.7%	111 834	58.9%	60 412	67.5%	(16.2%)
Property rates	11 948	4 421	37.0%	3 907	32.7%	8 328	69.7%	5 507	41.3%	(29.1%)
Service charges	61 237	15 174	24.8%	14 893	24.3%	30 067	49.1%	10 696	33.2%	39.2%
Other revenue	1 531	179	11.7%	296	19.4%	475	31.0%	35	3.9%	754.1%
Transfers and Subsidies - Operational	84 620	36 253	42.8%	26 772	31.6%	63 025	74.5%	36 375	87.8%	(26.4%)
Transfers and Subsidies - Capital	29 192	5 142	17.6%	4 775	16.4%	9 917	34.0%	7 794	-	(38.7%)
Interest	1 400	15	1.1%	7	.5%	22	1.6%	6	-	20.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(148 227)	(51 709)	34.9%	(49 813)		(101 522)		(7 662)		550.1%
Suppliers and employees	(146 527)	(51 709)	35.3%	(49 813)	34.0%	(101 522)	69.3%	(7 662)	-	550.1%
Finance charges	(1 700)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 701	9 475	22.7%	837	2.0%	10 312	24.7%	52 750	50.6%	(98.4%)
Cash Flow from Investing Activities										
Receipts	1 552	-		-	-	-	-	-	-	
Proceeds on disposal of PPE	500	-	-		-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 052	-	-		-	-	-		-	
Payments	(30 182)	(1 580)	5.2%	(1 295)	4.3%	(2 875)	9.5%	(15 088)	-	(91.4%)

Capital assets	(30 182)	(1 580)	5.2%	(1 295)	4.3%	(2 875)	9.5%	(15 088)	-	(91.4%)
Net Cash from/(used) Investing Activities	(28 630)	(1 580)	5.5%	(1 295)	4.5%	(2 875)	10.0%	(15 088)	(2 130.1%)	(91.4%)
Cash Flow from Financing Activities										
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	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(108)	38	(35.2%)	(37)	34.1%	1	(1.2%)	(36)	.9%	3.2%
Net Increase/(Decrease) in cash held	12 964	7 934	61.2%	(495)	(3.8%)	7 439	57.4%	37 626	39.5%	(101.3%)
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%)

	0 - 30	) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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%	-	-	-	-
Total By Income Source	6 373	4.5%	4 486	3.2%	3 653	2.6%	125 946	89.7%	140 457	100.0%	5	-	-	-
Debtors Age Analysis By Customer Group														
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	-	-	-		-	-	-	-	-		-	-	-	-
Total By Customer Group	6 373	4.5%	4 486	3.2%	3 653	2.6%	125 946	89.7%	140 457	100.0%	5	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30	Days	31 - 60 Days	31 - 60 Days		0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
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	-	-	-	-	-	-	-	-	-	-
Total	123	.2%	-	-	6 529	10.9%	53 114	88.9%	59 766	100.0%

Contact Details

Municipal Manager		051 853 1111
Financial Manager	Mr TJ Matvesin	051 853 1111

Source Local Government Database

# FREE STATE: MATJHABENG (FS184) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202		
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22
			appropriation		appropriation		% of main		% of main	
R thousands							appropriation		appropriation	
Operating Revenue and Expenditure										
Operating Revenue	3 527 317	822 442	23.3%	547 889	15.5%	1 370 331	38.8%	749 165	52.4%	(26.9%)
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%	369 764	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	.5%	2 715	.4%	5 676	.9%	3 882	20.5%	(30.1%)
Gains	60 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 499 848	260 397	7.4%	603 241	17.2%	863 638	24.7%	677 697	35.2%	(11.0%)
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	.3%	1 657	.3%	3 196	.6%	1 096	.9%	51.2%
Depreciation and asset impairment	170 673	-	-	-	-	-	-	-	-	-
Finance charges	204 412	1 036	.5%	47	-	1 083	.5%	(40)	.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	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 469	562 045		(55 352)		506 693		71 468		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	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,HH,F	-	-	-		-		-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	185 538	604 570		(9 698)		594 872		102 568		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	185 538	604 570		(9 698)		594 872		102 568		
Attributable to minorities				- 1	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	185 538	604 570		(9 698)		594 872		102 568		
Share of surplus/ (deficit) of associate	500		-	(. 370)	-		-		-	-
Surplus/(Deficit) for the year	185 538	604 570		(9 698)		594 872		102 568		
Surplus/(Denot) for the year	100 330	004 370		(7 090)		J74 0/Z		102 300		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	157 833	7 460	4.7%	22 550	14.3%	30 009	19.0%	20 705	30.5%	8.99
National Government	157 833	7 460	4.7%	22 372	14.2%	29 831	18.9%	20 705	29.1%	
Provincial Government	137 033	7 400	4.770	22 312	14.270	27 031	10.770	20 703	27.170	0.07
District Municipality		-	-	-						-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI										-
Transfers and subsidies - capital (monetary and c) Departm Agencies, in Transfers recognised - capital	157 833	7 460	4.7%	22 372	14.2%	29 831	18.9%	20 705	29.1%	8.09
Borrowing	137 633	7 400	4.770	22 312	14.270	29 031	10.9%	20 705	29.170	0.07
Internally generated funds				178		178				(100.0%
internally generated tunus						- 170		-		(100.07
Capital Expenditure Functional	157 833	7 460	4.7%	22 550	14.3%	30 009	19.0%	20 705	30.5%	8.99
Municipal governance and administration										
Executive and Council		_	_	_	_	_	_	_		_
Finance and administration		-	_	_		_	-	-	-	-
Internal audit		_	_	_	-	_	_	-	-	-
Community and Public Safety				2 246		2 246		5 995	41.4%	(62.59
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	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 591	1 404	8.5%	6 915	41.7%	8 319	50.1%	-		(100.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	16 591	1 404	8.5%	6 915	41.7%	8 319	50.1%	-	-	(100.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	141 241	6 056	4.3%	13 389	9.5%	19 445	13.8%	14 711	27.0%	
Energy sources	5 269	576	10.9%	-	-	576	10.9%	1 365	26.7%	
Water Management	26 556	(93)	(.3%)	2 680	10.1%	2 588	9.7%	2 215	22.3%	
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	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-

•					202					
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
R thousands							арргорпацип		арргорпации	
Cash Flow from Operating Activities										
Receipts	334 604	243 941	72.9%	230 240	68.8%	474 181	141.7%	402 035	26.5%	(42.7%)
Property rates Service charges	(380 930) (1 161 895)	78 693 311 187	(20.7%) (26.8%)	96 105 253 346	(25.2%) (21.8%)	174 797 564 533	(45.9%) (48.6%)	32 306 104 993	4.5% 3.8%	197.5% 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 Transfers and Subsidies - Capital	(567 659) (158 069)	-	-	-	-	-	-	-	-	-
Interest	(130 009)	146		150		295				(100.0%)
Dividends	24	18	75.9%	-	_	18	75.9%	_	-	(100.070)
Payments	(2 208 588)	(534 104)	24.2%	(372 887)	16.9%	(906 991)		(277 195)	6.4%	34.5%
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	-	-	-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 873 984)	(290 164)	15.5%	(142 647)	7.6%	(432 810)	23.1%	124 840	(4.5%)	(214.3%)
Cash Flow from Investing Activities										
Receipts	59 258	62	.1%			62	.1%	-	-	
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%)	-	-	-
Payments	-	(7 460)	-	(22 550)	-	(30 009)	-	(995)	-	2 167.0%

Capital assets	-	(7 460)	-	(22 550)	-	(30 009)	-	(995)	-	2 167.0%
Net Cash from/(used) Investing Activities	59 258	(7 398)	(12.5%)	(22 550)	(38.1%)	(29 948)	(50.5%)	(995)	(.9%)	2 167.0%
Cash Flow from Financing Activities										
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	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	73 680	(6 949)	(9.4%)	2	-	(6 947)	(9.4%)	105	.5%	(98.3%)
Net Increase/(Decrease) in cash held	(1 741 047)	(304 510)	17.5%	(165 195)	9.5%	(469 705)	27.0%	123 950	(4.6%)	(233.3%)
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%)

	0 - 30	) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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%		1.3%	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%	-	-	-	-
Total By Income Source	190 461	3.6%	138 006	2.6%	139 425	2.7%	4 764 887	91.1%	5 232 779	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
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		-	-		-	-		-	-	-	-	-	-	-
Total By Customer Group	190 461	3.6%	138 006	2.6%	139 425	2.7%	4 764 887	91.1%	5 232 779	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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	18.6%	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	-	-	-	-	-	-	-	-	-	-
Total	176 707	1.9%	96 724	1.0%	256 785	2.8%	8 683 018	94.2%	9 213 234	100.0%

Contact Details

Municipal Manager

Financial Manager Ms Z Tindleni Mr Thabo Panyani 057 391 3416 057 391 3416

Source Local Government Database

# FREE STATE: NALA (FS185) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Faitt. Operating Revenue and Expenditure				2021/22				202	0/21	
	Budget	First C	Quarter	Second	Quarter	Year t	o Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
	540 928	102 485	18.9%	114 769	21.2%	217 255	40.2%	111 991	44.6%	2.5%
Operating Revenue										
Property rates	27 042	4 186	15.5%	5 983	22.1%	10 169	37.6%	6 376	49.5%	(6.2%)
Service charges - electricity revenue	140 839	17 866	12.7%	24 794	17.6%	42 660	30.3%	24 055	38.3%	3.1%
Service charges - water revenue	67 148	8 350	12.4%	13 664	20.3%	22 014	32.8%	14 904	41.9%	(8.3%)
Service charges - water revenue	64 725	6 420	9.9%	9 671	14.9%	16 091	24.9%	8 856	36.1%	9.2%
Service charges - refuse revenue	29 990	4 150	13.8%	6 263	20.9%	10 412	34.7%	5 795	40.9%	8.1%
Service charges - reluse revenue	27770	4 130	13.070	0 203	20.770	10 412	34.770	3773	40.770	0.17
Rental of facilities and equipment	219	-	-	1	.3%	1	.3%	34	21.7%	(98.2%
Interest earned - external investments	1 122	341	30.4%	182	16.2%	523	46.6%	241	51.6%	(24.5%
Interest earned - outstanding debtors	57 784	4 935	8.5%	10 339	17.9%	15 274	26.4%	22 347	39.8%	(53.7%
Dividends received	5	4	76.8%	3	64.4%	8	141.2%	4	50.3%	(14.1%
Fines, penalties and forfeits	81	1	.6%	16	19.5%	16	20.1%	25	30.3%	(38.0%
Licences and permits	0	_	_	_	-		_	_	17.4%	
Agency services	2	_	_				_		_	
Transfers and subsidies	142 739	55 401	38.8%	41 906	29.4%	97 307	68.2%	26 016	60.8%	61.19
Other revenue	9 232	832	9.0%	1 948	21.1%	2 780	30.1%	3 338	18.5%	(41.6%
Gains	-		-		-				-	
Operating Expenditure	527 274	55 309	10.5%	102 577	19.5%	157 886	29.9%	106 726	39.8%	(3.9%)
Employee related costs	170 206	27 710	16.3%	46 905	27.6%	74 615	43.8%	40 278	53.7%	16.5%
Remuneration of councillors	9 491	1 399	14.7%	2 133	22.5%	3 531	37.2%	2 238	50.7%	(4.7%
Debt impairment	82 496	1 377	14.770	2 133	22.370	3 331	31.270	489	1.5%	(100.0%
Depreciation and asset impairment	67 512	-			-			6 859	12.4%	(100.0%
Finance charges	11 808	1 399	11.8%	3 710	31.4%	5 109	43.3%	2 855	32.3%	30.0%
Bulk purchases	84 477	12 260	14.5%	14 608	17.3%	26 867	31.8%	19 055	55.3%	(23.3%
Other Materials	53 642	8 431	15.7%	24 439	45.6%	32 870	61.3%	21 242	66.2%	15.09
Contracted services	30 243	1 930	6.4%	3 946	13.0%	5 876	19.4%	6 903	40.7%	(42.8%
Transfers and subsidies			0.170		-	-			10.770	(12.070
Other expenditure	17 401	2 181	12.5%	6 837	39.3%	9 018	51.8%	6 807	60.0%	.49
Losses	-		-	-	-		-	-	-	-
Surplus/(Deficit)	13 654	47 176		12 192		59 369		5 265		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	40 599	3 706	9.1%	8 629	21.3%	12 335	30.4%	752	(51.7%)	1 047.69
Transfers and subsidies - capital (monetary allocations) (wat 7 Prov and Di Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	40 599	3 /00	9.176	8 029	21.376	12 335	30.476	/52	(51.7%)	1 047.07
Transfers and subsidies - capital (in-kind - all)	-	-						-	-	
Haristers and subsidies - capital (III-kirid - all)	-	-		-	-	-		-		
Surplus/(Deficit) after capital transfers and contributions	54 253	50 883		20 821		71 704		6 017		
Taxation	-		-		-	-			-	-
Surplus/(Deficit) after taxation	54 253	50 883		20 821		71 704		6 017		
Attributable to minorities	-	-	-	-		-	-	-	-	
Surplus/(Deficit) attributable to municipality	54 253	50 883		20 821		71 704		6 017		
Share of surplus/ (deficit) of associate	-					-				
Surplus/(Deficit) for the year	54 253	50 883		20 821		71 704		6 017		

Part 2: Capital Revenue and Expenditure

•				2021/22				202	20/21	
	Budget	First C	Quarter	Second	l Quarter	Year	to Date	Second	d Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	42 673	4 213	9.9%	9 773	22.9%	13 986	32.8%			(100.0%)
								-	-	
National Government	42 673	4 213	9.9%	9 773	22.9%	13 986	32.8%	-	-	(100.0%
Provincial Government	-	-	-		-	-	-		-	-
District Municipality	-	-	-		-	-	-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI									-	
Transfers recognised - capital	42 673	4 213	9.9%	9 773	22.9%	13 986	32.8%	-	-	(100.0%
Borrowing	-	-	-		-	-	-	-	-	-
Internally generated funds	-	-	-		-	-	-	-	-	-
	-		-		-	-	-	-	-	
Capital Expenditure Functional	42 673	4 213	9.9%	9 773	22.9%	13 986	32.8%	-		(100.0%
Municipal governance and administration	1 500	687	45.8%	604	40.3%	1 292	86.1%	-	-	(100.0%
Executive and Council	-	-	-		-	-		-	-	
Finance and administration	1 500	687	45.8%	604	40.3%	1 292	86.1%	-	-	(100.0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 427					-	-			
Community and Social Services	-	-	-		-	-	-	-	-	-
Sport And Recreation	1 427	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-		-		-	-	-	-	-	-
Health	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	28 746	3 526	12.3%	4 901	17.0%	8 427	29.3%		-	(100.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	28 746	3 526	12.3%	4 901	17.0%	8 427	29.3%	-	-	(100.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 000	-	-	4 267	38.8%	4 267	38.8%	-	-	(100.0%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	11 000	-	-	4 267	38.8%	4 267	38.8%	-	-	(100.0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-							

				2021/22					20/21	
	Budget	First	Quarter	Second	d Quarter	Year	to Date	Second	l Quarter	Ī
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
R thousands							арргорпацоп		арргорпацоп	
Cash Flow from Operating Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Property rates Service charges	-	-		-		-			-	
Other revenue				-		-	-	-		
Transfers and Subsidies - Operational Transfers and Subsidies - Capital	-	-	-	-			-		-	-
Interest Dividends	-	-		-		-	-	-	-	-
Payments Suppliers and employees		-		-					-	-
Finance charges Transfers and grants		-		-		-	-	-	-	-
Net Cash from/(used) Operating Activities		-	-	-				- :		-
Cash Flow from Investing Activities										
Receipts	22	-	-	-	-	-	-	-	-	-
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	- 22	-	-	-		-		-	-	-
Payments	- 22									

Capital assets	-	-	-	-	-	-	-	-	-	- [
Net Cash from/(used) Investing Activities	22				-	-	-	-	-	-
Cash Flow from Financing Activities										
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	-		-		-		-	-		
Net Cash from/(used) Financing Activities	(265)	25	(9.5%)	(5)	1.9%	20	(7.5%)	(2 616)	623.0%	(99.8%)
Net Increase/(Decrease) in cash held	(243)	25	(10.3%)	(5)	2.1%	20	(8.2%)	(2 616)	616.3%	(99.8%)
Cash/cash equivalents at the year begin:		-	- 1	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%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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%		2.5%	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%
Total By Income Source	26 565	2.8%	20 068	2.1%	19 205	2.0%	889 002	93.1%	954 840	100.0%	-	-	3 555 049	372.3%
Debtors Age Analysis By Customer Group														
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%	-	-	-	-
Total By Customer Group	26 565	2.8%	20 068	2.1%	19 205	2.0%	889 002	93.1%	954 840	100.0%	-	-	3 555 049	372.3%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
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	
Total	3 952	.5%	20 756	2.7%	21 348	2.8%	728 506	94.1%	774 563	100.0%

Contact Details

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

Source Local Government Database

<sup>1.</sup> 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

Tarri. Operating revenue and Experiancie				2021/22				202	20/21	
	Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ť
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	147 955	58 109	39.3%	47 208	31.9%	105 317	71.2%	48 519	78.6%	(2.7%)
Properly rates	147 755	30 107	37.370	47 200	31.770	103 317	71.270	40 317	70.070	(2.770)
1 toporty tates										
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%	216.29
Other revenue	250	14	5.6%	25	9.9%	39	15.5%	32 596	80.1%	(99.9%)
Gains						_		-	-	
Operating Expenditure	181 251	41 433	22.9%	34 080	18.8%	75 513	41.7%	40 412	44.5%	(15.7%)
	101 231	23 918	22.9%	25 894		75 513 49 813	47.6%	23 957	44.376	
Employee related costs Remuneration of councillors	9 771	23 918	22.9%	25 894	24.7% 20.8%	49 813	47.6%	23 957	45.4% 49.0%	8.1% (16.5%)
	97/1	2 300	23.5%	2 029	20.8%	4 330	44.3%	2 431	49.0%	(16.5%
Debt impairment	5 680	-	-		-	-	-	1 287	23.1%	(100.0%
Depreciation and asset impairment Finance charges	3 080				-	-		1 287	9.0%	(100.0%)
Bulk purchases	-				-		-	_	7.070	-
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	38.4%	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%	2 848	28.0%	45.49
Losses	20 727	3 300	17.170	4 140	17.070	7 720	30.770	2 040	20.070	45.47
	****									
Surplus/(Deficit)	(33 296)	16 676		13 128		29 804		8 107		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D		-	-	1 419	60.9%	1 419	60.9%	1 826	18.2%	(22.3%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	-		-		-	-		-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(30 964)	16 676		14 547		31 223		9 933		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 964)	16 676		14 547		31 223		9 933		
Attributable to minorities				-	-	-				
Surplus/(Deficit) attributable to municipality	(30 964)	16 676		14 547		31 223		9 933		
Share of surplus/ (deficit) of associate	(30 704)	10 070		14 347		31 223	-	7 733		
	(20.07.4)	16 676	-	14 547		31 223		9 933		
Surplus/(Deficit) for the year	(30 964)	16 6/6		14 54/		31 223		9 933		

Part 2: Capital Revenue and Expenditure

	·		·	2021/22	·	·	·	202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	13 150	253	1.9%	2 664	20.3%	2 917	22.2%	938	9.3%	184.0%
	13 130	233	1.970	2 004	20.376	2 917	22.270		7.370	104.070
National Government		-	-		-	-	-	-	-	-
Provincial Government					-		-	-	-	-
District Municipality					-		-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI		-	-		-	-	-	-	-	-
Transfers recognised - capital		-	-		-	-	-	-	-	-
Borrowing		-	-		-	-	-	-	-	-
Internally generated funds	13 150	253	1.9%	2 664	20.3%	2 917	22.2%	938	9.3%	184.0%
		-	-		-	-	-	-	-	-
Capital Expenditure Functional	13 150	253	1.9%	2 664	20.3%	2 917	22.2%	938	9.3%	184.0%
Municipal governance and administration	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		-			-		-	-	-	
Community and Public Safety	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%)
Economic and Environmental Services	100	_	-				_	16	33.0%	(100.0%)
Planning and Development	100	_	_		_		_	16	33.0%	(100.0%)
Road Transport		_	_		_		_		-	
Environmental Protection		_	_		_		_	_	_	_
Trading Services										
Energy sources							-		-	-
Water Management									-	-
Waste Water Management							-		-	-
Waste Management			-			-		-	-	-
Other					_		_			
		1	1		ı	1	ı	ı	1	l

·				2021/22				202	20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to
	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main	Expenditure	Expenditure as % of main	Q2 of 2021/22
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	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	-	-	-	-	-	-	-	-	-	-
Payments	(157 809)	-	-		-	-	-	-	-	-
Suppliers and employees	(149 706)	-	-		-	-	-	-	-	-
Finance charges	-	-			-	-	-	-	-	-
Transfers and grants	(8 103)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(10 572)	60 548	(572.7%)	46 532	(440.1%)	107 080	(1 012.9%)	51 280	35.2%	(9.3%)
Cash Flow from Investing Activities										
Receipts	-	-		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	-	-	-		-	-	-	-	-	-
Payments	(13 150)	-	-		-	-	-	577	(4.3%)	(100.0%)

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

	0 - 30	) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-	-			-	-	-		-	-		-
Receivables from Non-exchange Transactions - Property Rates		-	-	-	-	-		-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	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%	-	-	-	-
Total By Income Source	(28)	(.1%)	-	-	-	-	30 370	100.1%	30 342	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State		-	-	-	-	-	-	-	-		-	-	-	-
Commercial		-	-	-			-	-	-		-	-		-
Households		-	-	-	-	-		-	-		-	-	-	-
Other	(28)		-	-	-	-	30 370	100.1%	30 342	100.0%	-	-	-	-
Total By Customer Group	(28)	(.1%)	-	-	-	-	30 370	100.1%	30 342	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-		-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	44	100.0%	-	-	-	-	-	-	44	100.09
Auditor-General	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	44	100.0%	-	-	-	-	-	-	44	100.09

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

# 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				202	20/21	
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	576 399	180 968	31.4%	86 170	14.9%	267 138	46.3%	140 523	57.5%	(38.7%)
Property rates	70 462	15 900	22.6%	16 117	22.9%	32 017	45.4%	17 140	48.1%	(6.0%)
Property rates	70 402	15 900	22.0%	10 117	22.976	32 017	45.476	17 140	40.176	(0.0%)
Service charges - electricity revenue	90 967	26 253	28.9%	20 649	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%
Operating Expenditure	634 745	103 233	16.3%	109 217	17.2%	212 449	33.5%	89 646	29.7%	21.8%
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			-		-		-		-	-
Surplus/(Deficit)	(58 345)	77 736		(23 046)		54 689		50 877		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	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, F	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	131 272	143 389		40 877		184 265		91 769		
Taxation		-	-		-	-	-		-	-
Surplus/(Deficit) after taxation	131 272	143 389		40 877		184 265		91 769		
Attributable to minorities	-					-		-	-	-
Surplus/(Deficit) attributable to municipality	131 272	143 389		40 877		184 265		91 769		
Share of surplus/ (deficit) of associate	131 212	143 307	-		-	104 203		71707	-	-
	131 272	143 389		40 877		184 265		91 769		
Surplus/(Deficit) for the year	131 272	143 389		40 877		184 265		91 769		

Part 2: Capital Revenue and Expenditure

					2021/22					20/21	l
R thousands   Expenditure   Ex		Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
Capital Revenue and Expenditure   Source of Finance   199 332   28 987   14.5%   36 140   18.1%   65 128   32.7%   42 296   34.8%   National Covernment   189 617   24 043   12.7%   34 442   18.2%   58 485   30.8%   37 317   34.0%   7.5%	R thousands			Main		Main		Expenditure as % of main		Expenditure as % of main	Q2 of 2020/21 1 Q2 of 2021/22
Source of Finance											
National Government Provincial Covernment District Municipally Transfers conjused - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. H Transfers recognised - capital (monetary alloc)(Departm Agencies. Alloc) Transfers recognised (and alloc)(Departm Agencies. Alloc) Transfers recognis		400 000	20.007	44.50/	0/ 140	40.40/	/F 400	20.70/	40.007	24.00/	(44.00
Provincial Government											(14.69
District Municipality   Transfers and subsidies - capital (monetary alloc)(Departm Agencies, H   -   -     -		189 617	24 043	12.7%	34 442	18.2%	58 485	30.8%	37 317	34.0%	(7.7%
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers and Agencies) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (monetary alloc) (Departm Agencies, H Transfers recognised - capital (Department) (Depar			-	-		-	-	-	-	-	-
Transfers recognised - capital   189 617   24 043   12.7%   34 442   18.2%   58 485   30.8%   37 317   34.0%     Internally generated funds   1765   4.896   277.4%   1.699   96.3%   6.595   373.7%   4.979   43.8%     Capital Expenditure Functional   204 601   29 023   14.2%   36.364   17.8%   65.387   32.0%   42.380   34.9%     Municipal governance and administration   2.047						-		-	-	-	
Borrowing   1			-	-	-	-	-	-	-	-	-
Internally generated funds					34 442	18.2%			37 317	34.0%	(7.7%
Capital Expenditure Functional 204 601 29 023 14.2% 36 364 17.8% 65 387 32.0% 42 380 34.9% Municipal governance and administration 2 047						-			-	-	
Municipal governance and administration   2 047	Internally generated funds	1 765	4 896	277.4%	1 699	96.3%	6 595	373.7%	4 979	43.8%	(65.9%
Municipal governance and administration   2 047		-	-	-	-	-		-	-	-	-
Executive and Council 32 - 32 99.7% 32 99.7% 21 - 1.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25% 1.25% 2.25	Capital Expenditure Functional	204 601	29 023	14.2%	36 364	17.8%	65 387	32.0%	42 380	34.9%	(14.2%
Finance and administration   2 015	Municipal governance and administration	2 047	-	-	144	7.0%	144	7.0%	50	-	188.0
Internal audit	Executive and Council	32	-	-	32	99.7%	32	99.7%	21	-	54.89
Community and Public Safety	Finance and administration	2 015	-	-	112	5.5%	112	5.5%	29	-	283.5
Community and Social Services	Internal audit		-	-		-	-	-	-	-	-
Sport And Recreation   800   -     17     2.1%   17   2.1%   672   81.9%	Community and Public Safety	1 980		1.8%	79	4.0%	115	5.8%		92.5%	(93.4%
Public Safety 1 000 1 1 1.% - 1 1 1.% 1 - 1.5 1	Community and Social Services		35			-	35	-	529	168.4%	(100.09
Housing 180	Sport And Recreation	800			17	2.1%	17	2.1%	672	81.9%	(97.59
Health	Public Safety	1 000	1	.1%		-	1	.1%	1	-	(100.09
Economic and Environmental Services   135	Housing	180	-	-	62	34.6%	62	34.6%	-	-	(100.09
Planning and Development   135	Health		-	-		-	-	-	-	-	-
Road Transport	Economic and Environmental Services	135	-	-	17	12.5%	17	12.5%	1 519	9.2%	(98.9%
Environmental Protection	Planning and Development	135	-	-	17	12.5%	17	12.5%	-	-	(100.09
Trading Services         200 439         28 987         14.5%         36 124         18.0%         65 111         32.5%         39 608         39 33%           Frequencies         11 240         4 944         44.0%         1 666         14.8%         6 610         58.8%         5 508         47.0%           Waler Management         137 975         21 224         15.4%         30 462         22.1%         5 695         3.75%         30 932         30.4%           Wasse Marengement         49 942         2 810         5.5%         3 996         8.0%         6 805         1 3.6%         3 151         130.7%           Wasse Management         1 1282         -         -         -         -         -         -         18         -	Road Transport		-	-		-	-	-	1 519	9.2%	(100.09
Energy sources         11 240         4 944         44.0%         1 666         14.8%         6 610         58.8%         5 508         47.0%           Walser Management         137 975         21 224         15.4%         30 462         22.1%         5 1695         37.5%         30 922         36.4%           Waste Water Management         49 942         2 810         5.6%         3 996         8.0%         6 805         13.6%         3 151         130.7%           Waste Management         1 282         -	Environmental Protection		-	-		-	-	-	-	-	-
Energy sources         11 240         4 944         44.0%         1 666         14.8%         6 610         58.8%         5 508         47.0%           Waler Management         137 975         21 234         15.4%         30 462         22.1%         5 1695         37.5%         30 932         36.4%           Wasle Water Management         49 942         2 810         5.6%         3 996         8.0%         6 805         13.6%         3 151         130.7%           Wasle Management         1 282         -         -         -         -         -         -         -         -         -         -         -         18         -	Trading Services	200 439	28 987			18.0%	65 111	32.5%	39 608	39.3%	(8.8%
Waste Water Management         49 942         2 810         5.6%         3 996         8.0%         6 805         13.6%         3 151         130.7%           Waste Management         1 282         -         -         -         -         -         -         -         18         -		11 240	4 944	44.0%	1 666	14.8%	6 610	58.8%	5 508	47.0%	(69.79
Waste Water Management         49 942         2 810         5.6%         3 996         8.0%         6 805         13.6%         3 151         130.7%           Waste Management         1 282         -         -         -         -         -         -         -         18         -         -	Water Management	137 975	21 234	15.4%	30 462	22.1%	51 695	37.5%	30 932	36.4%	(1.59
	Waste Water Management	49 942	2 810	5.6%	3 996	8.0%	6 805	13.6%	3 151	130.7%	26.8
Other	Waste Management	1 282		-	-	-	-	-	18	-	(100.09
	Other				-	-	-	-	-	-	

•			202							
	Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	436 610	203 674	46.6%	103 955	23.8%	307 630	70.5%	134 908	52.0%	(22.9%)
Property rates		62 782 33 429	400.004	32 238	-	95 020 59 307		10 313 22 776	40.5%	212.6%
Service charges	26 974		123.9%	25 878	95.9%		219.9%		33.6%	13.6%
Other revenue Transfers and Subsidies - Operational	3 612 216 408	1 198 91 068	33.2% 42.1%	1 248 905	34.6% .4%	2 446 91 973	42.5%	885 60 042	<b>37.9%</b> 73.9%	41.1% (98.5%)
Transfers and Subsidies - Capital Interest	189 617	14 521 676	7.7%	43 179 507	22.8%	57 700 1 184	30.4%	40 892	45.6%	5.6%
Dividends						-				
Payments Suppliers and employees	-	(57 409) (57 409)	-	(67 385) (67 385)	-	(124 794) (124 794)	-	(28 058) (28 058)	-	<b>140.2%</b> 140.2%
Finance charges Transfers and grants	-		-			-				-
Net Cash from/(used) Operating Activities	436 610	146 265	33.5%	36 570	8.4%	182 835	41.9%	106 850	44.3%	(65.8%)
Cash Flow from Investing Activities										
Receipts	3 616	102	2.8%	94	2.6%	196	5.4%	75	7.0%	25.6%
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	-	-		-		-		-	-
Payments	(199 332)	(39 183)	19.7%	(40 575)	20.4%	(79 758)	40.0%	(52 284)	48.2%	(22.4%)

Capital assets	(199 332)	(39 183)	19.7%	(40 575)	20.4%	(79 758)	40.0%	(52 284)	48.2%	(22.4%)
Net Cash from/(used) Investing Activities	(195 716)	(39 081)	20.0%	(40 481)	20.7%	(79 562)	40.7%	(52 209)	49.0%	(22.5%)
Cash Flow from Financing Activities										
Receipts	(3 188)	9	(.3%)	(12)	.4%	(3)	.1%	(1)	(.2%)	1 172.0%
Short term loans		-	-		-	-		- 1	-	
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	-	-	-		-	-		-	-	-
Net Cash from/(used) Financing Activities	(3 188)	9	(.3%)	(12)	.4%	(3)	.1%	(1)	(.2%)	1 172.0%
Net Increase/(Decrease) in cash held	237 706	107 194	45.1%	(3 923)	(1.7%)	103 271	43.4%	54 641	42.7%	(107.2%)
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%)

	0 - 30	) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 818	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%)	-	-
Total By Income Source	23 771	4.1%	20 058	3.5%	18 732	3.3%	511 395	89.1%	573 956	100.0%	(380)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
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	-	-	-	-	-	-		-	-		-	-	-	-
Total By Customer Group	23 771	4.1%	20 058	3.5%	18 732	3.3%	511 395	89.1%	573 956	100.0%	(380)	(.1%)	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Total	4 141	53.4%	1 877	24.2%	881	11.4%	858	11.1%	7 757	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr NL Moletsane	051 933 9301

Source Local Government Database

<sup>1.</sup> 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

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
							.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Operating Revenue and Expenditure										
Operating Revenue	863 521	253 632	29.4%	151 132	17.5%	404 765	46.9%	172 281	52.1%	(12.3%)
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%	1 203	(31.6%)	(25.2%)
Interest earned - external investments 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	13 030	33.470	9	.8%	27 203	.8%	12 100	.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	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	819 557	152 746	18.6%	224 111	27.3%	376 858	46.0%	167 106	44.3%	34.1%
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 Losses	29 032	14 148	48.7%	5 029	17.3%	19 177	66.1%	10 809	69.7%	(53.5%)
	10.0/1	100.007	-	(72 979)				- 475		-
Surplus/(Deficit)  Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	43 964 102 282	100 886 17 477	17.1%			27 907 17 477	17.1%	5 175 27 201	55.3%	(100.0%)
Transfers and subsidies - capital (monetary allocations) (wat 7 Prov and bit Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,F	102 282	1/4//	17.176	-	-	1/4//	17.176	27 201	33.3%	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-					-	-	-		
					-		-		-	-
Surplus/(Deficit) after capital transfers and contributions	146 246	118 363		(72 979)		45 384		32 376		
Taxation	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	146 246	118 363		(72 979)		45 384		32 376		
Attributable to minorities	-	-		-		-	-	-	-	-
Surplus/(Deficit) attributable to municipality	146 246	118 363		(72 979)		45 384		32 376		
Share of surplus/ (deficit) of associate	14/ 04/	-	-	(70.070)	-	45.004		20.07/	-	-
Surplus/(Deficit) for the year	146 246	118 363		(72 979)		45 384		32 376		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	122 361	18 679	15.3%	8 812	7.2%	27 491	22.5%	5 059	14.3%	74.29
										44.29
National Government	102 282	16 935	16.6%	6 316	6.2%	23 251	22.7%	4 381	15.3%	44.29
Provincial Government	-	-	-		-	-	-	-	-	-
District Municipality		-		-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI					-		-		-	-
Transfers recognised - capital	102 282	16 935	16.6%	6 316	6.2%	23 251	22.7%	4 381	15.3%	44.29
Borrowing Internally generated funds	20 079	1 743	8.7%	2 496	12.4%	4 240	21.1%	679	9.7%	267.89
internally generated lunus	20 019	1 /43	0.776	2 490	12.476	4 240	21.170	0/9	9.176	207.07
							-	-	-	
Capital Expenditure Functional	122 361	18 679	15.3%	8 812	7.2%	27 491	22.5%	5 059	14.3%	74.29
Municipal governance and administration	9 979	276	2.8%	1 743	17.5%	2 019	20.2%	482	8.5%	261.49
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%	705.99
Internal audit	-	-	-		-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 382	16 935	27.1%	6 316	10.1%	23 251	37.3%	4 465	15.3%	41.59
Planning and Development	62 382	16 935	27.1%	6 316	10.1%	23 251	37.3%	4 465	15.3%	41.59
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-		-	-	-	-	-	-
Trading Services	50 000	1 467	2.9%	754	1.5%	2 221	4.4%	113	-	570.0
Energy sources	6 000	1 426	23.8%	343	5.7%	1 769	29.5%		-	(100.09
Water Management	44 000	41	.1%	410	.9%	452	1.0%	113	-	264.89
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other		-								

•				2021/22				202	20/21	
	Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	(325)	215 687	(66 458.8%)	110 279	(33 980.0%)	325 966	(100 438.8%)	179 447	85 591.9%	(38.5%)
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%	-	-	(100.0%)
Payments	(245 186)	(106 177)	43.3%			(163 540)		(65 084)		(11.9%)
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	-	-	-	-		-	-	-	-	-
Net Cash from/(used) Operating Activities	(245 511)	109 510	(44.6%)	52 916	(21.6%)	162 426	(66.2%)	114 363	(39.4%)	(53.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-		-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(18 679)	-	(8 812)	-	(27 491)	-	(5 059)	-	74.2%

Capital assets	-	(18 679)	-	(8 812)	-	(27 491)	-	(5 059)	-	74.2%
Net Cash from/(used) Investing Activities	-	(18 679)		(8 812)	-	(27 491)	-	(5 059)	-	74.2%
Cash Flow from Financing Activities										
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)	.1%	3.7%
Payments	-	-							-	
Repayment of borrowing	-	-	-		-	-		-	-	-
Net Cash from/(used) Financing Activities	(7 081)	(2 035)	28.7%	(1 984)	28.0%	(4 019)	56.8%	(3 223)	54.1%	(38.4%)
Net Increase/(Decrease) in cash held	(252 592)	88 796	(35.2%)	42 120	(16.7%)	130 916	(51.8%)	106 081	(35.9%)	(60.3%)
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%

	0 - 30	) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment - Counci	I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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%		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%	-	-	-	-
Total By Income Source	74 062	6.1%	26 298	2.2%	24 132	2.0%	1 088 258	89.7%	1 212 750	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
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%	-	-	-	-
Total By Customer Group	74 062	6.1%	26 298	2.2%	24 132	2.0%	1 088 258	89.7%	1 212 750	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	Days 0	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
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%
Total	23 111	2.9%	3 351	.4%	40 670	5.0%	742 040	91.7%	809 171	100.0%

Contact Details

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

Source Local Government Database

# FREE STATE: NKETOANA (FS193) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	d Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure									=====	
Operating Revenue	386 789	127 698	33.0%	111 821	28.9%	239 519	61.9%	103 012	59.3%	8.6%
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	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	416 243	62 256	15.0%	64 445	15.5%	126 701	30.4%	80 570	32.8%	(20.0%)
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	-	-	-	-	-	-	-		-	-
Surplus/(Deficit)	(29 454)	65 442		47 376		112 817		22 442		
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,HH,	-	-	-	-	-	-		-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-		-		-	-	-		
Surplus/(Deficit) after capital transfers and contributions	22 167	85 602		52 809		138 410		37 985		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 167	85 602		52 809		138 410		37 985		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 167	85 602		52 809		138 410		37 985		
Share of surplus/ (deficit) of associate	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 167	85 602		52 809		138 410		37 985		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	51 621	5 438	10.5%	10 075	19.5%	15 513	30.1%	10 281	49.2%	(2.0%
National Government	51 621	5 438	10.5%	10 075	19.5%	15 513	30.1%	10 281	49.2%	
	51 621	5 438	10.5%	10 0/5	19.5%	15 513	30.1%	10 281	49.2%	(2.0%
Provincial Government	-	-	-		-	-	-	-	-	-
District Municipality	-	-	-		-	-		-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI										
Transfers recognised - capital	51 621	5 438	10.5%	10 075	19.5%	15 513	30.1%	10 281	49.2%	(2.0%
Borrowing	-	-	-		-	-	-	-	-	-
Internally generated funds	-	-		-		-	-	-	-	-
	-	-	-		-	-	-	-	-	-
Capital Expenditure Functional	51 621	5 438	10.5%	10 075	19.5%	15 513	30.1%	10 582	49.7%	(4.8%
Municipal governance and administration	-	-	-		-	-	-	-	-	-
Executive and Council	-	-	-		-	-		-	-	-
Finance and administration	-	-	-		-	-		-	-	-
Internal audit	-	-	-		-	-		-	-	-
Community and Public Safety	3 212	500	15.6%		-	500	15.6%	-	111.4%	-
Community and Social Services		-	-		-	-	-	-		-
Sport And Recreation	1 249	500	40.0%		-	500	40.0%	-	111.4%	-
Public Safety	1 963	-	-		-	-	-	-		-
Housing	-	-	-		-	-		-	-	-
Health		-	-		-	-	-	-		-
Economic and Environmental Services		397				397	-			
Planning and Development		-	-		-	-	-	-		-
Road Transport		397	-		-	397	-	-		-
Environmental Protection		-	-		-	-	-	-		-
Trading Services	48 409	4 541	9.4%	10 075	20.8%	14 616	30.2%	10 582	49.0%	(4.8%
Energy sources	-	-	-		-	-	-	-	-	
Water Management	37 255	1 303	3.5%	3 795	10.2%	5 098	13.7%	9 788	38.1%	(61.29
Waste Water Management	11 154	3 238	29.0%	6 280	56.3%	9 517	85.3%	493	198.1%	1 173.79
Waste Management	-	-	-	-	-	-	-	301	-	(100.09
Other		-	-	-	-	-		-	-	-
			1	1	1		1		1	1

				2021/22				202	0/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main	Actual Expenditure	2nd Q as % of Main	Actual Expenditure	Total Expenditure as	Actual Expenditure	Total Expenditure as	Q2 of 2020/21 to Q2 of 2021/22
			appropriation		appropriation		% of main appropriation		% of main appropriation	
R thousands							арргорпацоп		арргорпацоп	
Cash Flow from Operating Activities										
Receipts	283 199	104 480	36.9%	58 935	20.8%	163 416	57.7%	91 457	73.2%	(35.6%)
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%	
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			-		-		-	-	-	
Payments	(217 063)	(53 737)	24.8%	(49 167)	22.7%	(102 904)		3 745	15.7%	
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  Net Cash from/(used) Operating Activities	66 137	50 743	76.7%	9 768	14.8%	60 511	91.5%	95 201	306.6%	(89.7%)
Net Cash from/(used) Operating Activities	00 137	50 /43	76.7%	9 /68	14.8%	60 511	91.5%	95 201	306.6%	(89.7%)
Cash Flow from Investing Activities										
Receipts	(246 440)		-		-	-	-	2	-	(100.0%)
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%)
Payments	(25 810)	(8 856)	34.3%	(11 208)	43.4%	(20 064)	77.7%	(832)	44.3%	1 246.7%

Capital assets	(25 810)	(8 856)	34.3%	(11 208)	43.4%	(20 064)	77.7%	(832)	44.3%	1 246.7%
Net Cash from/(used) Investing Activities	(272 250)	(8 856)	3.3%	(11 208)	4.1%	(20 064)	7.4%	(830)	15.8%	1 250.1%
Cash Flow from Financing Activities										
Receipts	2 097	17	.8%	(20)	(1.0%)	(3)	(.1%)	(3)	.3%	657.5%
Short term loans		-	-		-	-		- 1	-	-
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	-	-	-		-	-		-	-	-
Net Cash from/(used) Financing Activities	2 097	17	.8%	(20)	(1.0%)	(3)	(.1%)	(3)	.3%	657.5%
Net Increase/(Decrease) in cash held	(204 016)	41 905	(20.5%)	(1 460)	.7%	40 445	(19.8%)	94 368	(123.5%)	(101.5%)
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%)

	0 - 30	) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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	-	-	-
Total By Income Source	23 271	2.9%	18 121	2.2%	16 890	2.1%	756 572	92.8%	814 855	100.0%	21	-	-	-
Debtors Age Analysis By Customer Group														
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		-	-	-	-	-	-	-	-		-	-	-	-
Total By Customer Group	23 271	2.9%	18 121	2.2%	16 890	2.1%	756 572	92.8%	814 855	100.0%	21	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	otal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-			-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-		-	-	-	-		-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-		-		-	-	-	-		-
Loan repayments	-		-		-	-	-	-		
Trade Creditors	15 657	5.3%	1 080	.4%	205	.1%	278 487	94.3%	295 429	99.39
Auditor-General	-		-		-	-	1 978	100.0%	1 978	.79
Other	-	-	-	-	-	-	-	-	-	-
Total	15 657	5.3%	1 080	.4%	205	.1%	280 464	94.3%	297 407	100.09

Contact Details

Municipal Manager

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

Source Local Government Database

# FREE STATE: MALUTI-A-PHOFUNG (FS194) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22								2020/21		
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22	
							appropriate a		-FFF		
Operating Revenue and Expenditure											
Operating Revenue	1 800 467	423 885	23.5%	153 104	8.5%	576 989	32.0%	786 085	46.7%	(80.5%)	
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	-	-	-		-	-		-	-		
Operating Expenditure	2 504 011	383 650	15.3%	576 270	23.0%	959 920	38.3%	188 103	16.0%	206.4%	
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	-	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%)	
Surplus/(Deficit)	(703 543)	40 235		(423 166)		(382 930)		597 982			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and D		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,HH,I	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(454 112)	55 642		(387 490)		(331 848)		636 186			
Taxation		-	-		-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(454 112)	55 642		(387 490)		(331 848)		636 186			
Attributable to minorities		-	-	- 1	-		-	-	-	-	
Surplus/(Deficit) attributable to municipality	(454 112)	55 642		(387 490)		(331 848)		636 186			
	(101112)	00 012		(307 170)		(301010)		300 100			
Share of surplus/ (deficit) of associate											

Part 2: Capital Revenue and Expenditure

				2021/22				202		
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 1 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	266 961	46 228	17.3%	71 218	26.7%	117 446	44.0%	58 470	36.2%	21.89
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, H		-			-		-	-	-	
Transfers recognised - capital	240 311	42 948	17.9%	65 799	27.4%	108 748	45.3%	53 465	39.7%	23.19
Borrowing										
Internally generated funds	26 650	3 280	12.3%	5 419	20.3%	8 699	32.6%	5 005	14.4%	8.39
	-	-			-		-	-	-	-
Capital Expenditure Functional	266 961	46 228	17.3%	71 218	26.7%	117 446	44.0%	58 470	36.2%	21.89
Municipal governance and administration	16 650	95	.6%	733	4.4%	828	5.0%	457	3.5%	60.29
Executive and Council	10 293	21	.2%	298	2.9%	319	3.1%	-	-	(100.09
Finance and administration	6 357	74	1.2%	435	6.8%	509	8.0%	457	10.0%	(4.8%
Internal audit	-	-	-	-	-	-	-	-	-	
Community and Public Safety	53 036	3 389	6.4%	4 479	8.4%	7 868	14.8%	5 808	42.6%	(22.9%
Community and Social Services	16 950	-	-	1 776	10.5%	1 776	10.5%	4 516	62.0%	(60.79
Sport And Recreation	22 100	3 389	15.3%	2 703	12.2%	6 092	27.6%	346	9.3%	681.29
Public Safety	2 000	-	-		-	-	-	946	18.9%	(100.09
Housing	11 986	-	-		-		-	-	-	
Health	-	-	-		-		-	-	-	
Economic and Environmental Services	37 000			3 342	9.0%	3 342	9.0%	5 518	39.6%	(39.4%
Planning and Development		-	-		-	-	-	-	-	
Road Transport	37 000	-	-	3 342	9.0%	3 342	9.0%	5 518	39.6%	(39.4%
Environmental Protection	-	-	-		-	-	-	-	-	-
Trading Services	160 275	42 744	26.7%	62 665	39.1%	105 409	65.8%	46 686	37.2%	34.29
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%	(93.69
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	_				-				-	

					202					
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	1 975 315	440 063	22.3%	114 251	5.8%	554 313	28.1%	851 947	-	(86.6%)
Property rates Service charges	97 351 273 504	6 245 32 737	6.4% 12.0%	29 370 31 297	30.2% 11.4%	35 615 64 034	36.6% 23.4%	37 872 59 835	-	(22.4%) (47.7%)
Other revenue Transfers and Subsidies - Operational	1 360 683 9 332	323 024 4 658	23.7% 49.9%	(18 877) 2 804	(1.4%) 30.0%	304 147 7 462	22.4% 80.0%	754 240	-	(102.5%) (100.0%)
Transfers and Subsidies - Capital	234 445	73 398	31.3%	69 657	29.7%	143 055	61.0%	-	-	(100.0%)
Interest Dividends								-	-	-
Payments Suppliers and employees	(2 711 063) (2 711 063)	28 054 28 054	(1.0%) (1.0%)	(1 000 912) (1 000 912)	<b>36.9%</b> 36.9%	(972 858) (972 858)	35.9% 35.9%	(88 543) (88 543)		1 030.4% 1 030.4%
Finance charges Transfers and grants				-	-	-		-	-	-
Net Cash from/(used) Operating Activities	(735 748)	468 116	(63.6%)	(886 661)	120.5%	(418 545)	56.9%	763 404		(216.1%)
Cash Flow from Investing Activities										
Receipts	(144)	-	-	-	-	-	-	-	-	-
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									-	
Payments	(266 961)	(46 228)	17.3%	(71 218)	26.7%	(117 446)	44.0%	(58 470)	-	21.8%

Capital assets	(266 961)	(46 228)	17.3%	(71 218)	26.7%	(117 446)	44.0%	(58 470)	-	21.8%
Net Cash from/(used) Investing Activities	(267 105)	(46 228)	17.3%	(71 218)	26.7%	(117 446)	44.0%	(58 470)	64 201.5%	21.8%
Cash Flow from Financing Activities										
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	-	-		-	-	-	-	-		-
Net Cash from/(used) Financing Activities	(25 231)	19	(.1%)	34	(.1%)	53	(.2%)	15	(.1%)	135.9%
Net Increase/(Decrease) in cash held	(1 028 085)	421 907	(41.0%)	(957 845)	93.2%	(535 938)	52.1%	704 948	(2 604.6%)	(235.9%)
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%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -l Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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%		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%	-	-	-	-
Total By Income Source	34 398	1.6%	31 524	1.5%	39 704	1.9%	1 988 650	95.0%	2 094 275	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
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	-	-	-	-	-	-	-	-	-		-	-	-	-
Total By Customer Group	34 398	1.6%	31 524	1.5%	39 704	1.9%	1 988 650	95.0%	2 094 275	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
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	-	-	-	-	-	-	-	-	-	
Total	765	-	390 889	16.6%	301	-	1 968 228	83.4%	2 360 183	100.0

Contact Details

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

Source Local Government Database

<sup>1.</sup> All figures in this report are unaudited.

# FREE STATE: PHUMELELA (FS195) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

	2021/22 2020/21									
Budget	Firet C	Juarter		Quarter	Voar I	o Date		Quarter	ł	
									Q2 of 2020/21 to	
appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2021/22	
1/7 557	22 (15	14 10/	41 / 54	24.00/	/F 270	20.00/	1/ 272	22.40/	154.4%	
12 911	8 934	69.2%	2 653	20.5%	11 586	89.7%	1 988	68.9%	33.5%	
12 400	421	2 10/	- 12	19/	422	2 20/	107	2 70/	(93.8%	
									(15.2%	
									6.79	
									(2.6%	
7 101	2 034	27.770	2 702	30.070	3737	00.570	2111	31.370	(2.070	
811	318	39.2%	293	36 1%	610		123	33 1%	137.89	
									(46.3%	
					-		-		12.09	
20 //1	4 007	23.170	5 157	24.070	7 704	40.070	4 000	37.470	12.07	
158	4	2.5%	0	2%	4	2.6%	20	17.6%	(98.7%	
		2.570						17.070	(70.77	
87 894			24 236	27.6%	24 236				(100.0%	
	922	49.6%						(106.8%)	31.29	
-	-			-		-			-	
1/0 503	20.7/0	10.20/	F0 (22	25 40/	00.401	F2 (0)	24 001	20.707	70.9%	
									13.99	
	1 589	24.0%	1512	22.8%	3 101		1 /2/	48.5%	(12.4%	
	-	-		-	-		-	-	-	
				22.00/	100			- / /0/	1 241.29	
									887.69	
									1 375.49	
									27.99	
11970	3 032	25.376	4 592	38.4%	/ 023		3 389	33.0%	21.97	
20.000	E 424	17.40/	14 214	E2 E0/	21 641		0.445	4E 40/	67.89	
30 707	3 420	17.070	10214	32.370	21041	70.070	7003	45.070	07.07	
	(7 154)		(17 978)		(25 132)		(18 527)			
57 793	-	-	-	-	-	-	-	-	-	
-	-			-		-		-	-	
-	-	-	-	-	-	-	-	-	-	
56 767	(7 154)		(17 978)		(25 132)		(18 527)			
-	-	-	-	-	-	-	-	-	-	
56 767	(7 154)		(17 978)		(25 132)		(18 527)			
		-		-		-	- '	-	-	
56 767	(7 154)		(17 978)		(25 132)		(18 527)			
	(, 134)		( 710)		(20 102)		(10 321)	-		
56 747	(7 1EA)		(17 070)		(25 122)		(10 F27)			
	Main appropriation  167 557 12 911 13 400 9 843 9 676 9 484 155 20 771 158 158 158 168 533 76 790 6 624 13 303 9 900 3 1399 12 539 3 406 50 777 3 3909 17 779 18 50 777 19 700 19	Main appropriation	Main appropriation  167 557 23 615 14.1% Main appropriation  12911 8934 69.2% 13.1% 9843 2.293 23.3% 9676 30.77 31.8% 9676 30.77 31.8% 97.00 15.1 15.1 15.1 15.1 15.1 15.1 15.1 1	Main appropriation	Main appropriation	Main appropriation	Main appropriation	Main appropriation	Main appropriation   Actual appropriation   Sependiture   September   Sependiture   September   Septembe	

Part 2: Capital Revenue and Expenditure

				2021/22				202		
	Budget	First (	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	60 293	2 827	4.7%	13 115	21.8%	15 942	26.4%	5 026	14.8%	160.99
National Government	57 793	2 827	4.7%	13 115	22.7%	15 942	27.6%	5 026	14.8%	160.99
	57 793	2 827	4.9%	13 115	22.1%	15 942	27.6%	5 026	14.8%	160.99
Provincial Government		-		-		-	-	-	-	-
District Municipality		-	-		-	-	-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI		2 827	4.9%	10.115	- 20.70/	45.040	- 27.404		14.8%	160.99
Transfers recognised - capital Borrowing	57 793 2 500	2 821	4.9%	13 115	22.7%	15 942	27.6%	5 026	14.8%	160.93
Internally generated funds	2 300		-		-					
internally generated funds										
Capital Expenditure Functional	60 293	2 827	4.7%	13 115	21.8%	15 942	26.4%	6 037	16.8%	117.39
Municipal governance and administration										
Executive and Council		_	_		_	_	_	_	_	_
Finance and administration		_	_		-	_	_	_	_	
Internal audit										
Community and Public Safety	1 360	201	14.8%	286	21.0%	486	35.8%	-	-	(100.0%
Community and Social Services		-	-		-	-	-	-	-	
Sport And Recreation	1 360	201	14.8%	286	21.0%	486	35.8%	-	-	(100.0%
Public Safety		-	-		-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health		-	-		-	-	-	-	-	-
Economic and Environmental Services	12 281	17	.1%	378	3.1%	395	3.2%	-	.1%	(100.0%
Planning and Development	1 121	17	1.5%	378	33.7%	395	35.3%	-	1.8%	(100.0%
Road Transport	11 160	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	46 651	2 609	5.6%	12 451	26.7%	15 061	32.3%	6 037	19.5%	106.39
Energy sources	8 500		-	1 692	19.9%	1 692	19.9%	437	1.8%	286.7
Water Management	5 000	803	16.1%	3 976	79.5%	4 779	95.6%	1 167	157.2%	
Waste Water Management	33 151	1 806	5.4%	6 784	20.5%	8 590	25.9%	4 433	17.5%	53.09
Waste Management	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-

					202					
	Budget		Quarter		Quarter		to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	186 185	-	-	-	-	-	-	-	-	-
Property rates	8 392					-		-	-	-
Service charges	29 469	-	-		-	-	-	-	-	-
Other revenue	2 637	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	87 894	-	-		-	-	-	-	-	-
Transfers and Subsidies - Capital	57 793	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-		-	-	-	-	-	-
Payments	(144 250)		13.2%	(37 327)	25.9%	(56 324)		(21 974)		
Suppliers and employees	(141 110)	(18 997)	13.5%	(37 327)	26.5%	(56 324)	39.9%	(21 974)	103.4%	69.9%
Finance charges	(3 139)	-	-	-	-	-	-	-	-	-
Transfers and grants			- (45 804)							
Net Cash from/(used) Operating Activities	41 935	(18 997)	(45.3%)	(37 327)	(89.0%)	(56 324)	(134.3%)	(21 974)	(63.8%)	69.9%
Cash Flow from Investing Activities										
Receipts	(11)	1	(6.2%)	(0)	.1%	1	(6.1%)	(1)	-	(98.9%)
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)	1	(6.2%)	(0)	.1%	1	(6.1%)	(1)	-	(98.9%)
Payments	(60 293)	-	-	-	-	-	-	-	-	-

Capital assets	(60 293)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(60 304)	1		(0)		1	-	(1)	-	(98.9%)
Cash Flow from Financing Activities										
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	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3)	2	(61.8%)	(1)	48.5%	0	(13.3%)	1	49.2%	(379.2%)
Net Increase/(Decrease) in cash held	(18 372)	(18 995)	103.4%	(37 328)	203.2%	(56 323)	306.6%	(21 975)	(236.2%)	69.9%
Cash/cash equivalents at the year begin:	(103 726)			(18 995)	18.3%			(35 595)	- 1	(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%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -l Council	Bad Debts ito Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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%		1.3%	1 062	1.3%	78 103	96.2%	81 192	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	894	1.1%		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%)	-	-	-	-
Total By Income Source	(2 066)	(.5%)	5 430	1.3%	5 675	1.4%	400 393	97.8%	409 432	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
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%	-	-	-	-
Total By Customer Group	(2 066)	(.5%)	5 430	1.3%	5 675	1.4%	400 393	97.8%	409 432	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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%	-	-	3 607	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%
Total	1 439	.5%	4 734	1.6%	3 388	1.2%	283 055	96.7%	292 615	100.0%

Contact Details

Municipal Manager	Mr Mrs N.F Malatjie	058 913 8314
Financial Manager	Mr Francis Ralebenva	058 913 8300

Source Local Government Database

<sup>1.</sup> 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

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue  Operating Revenue	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	74 738			2 668	3.6%	2 669	3.6%	0		29 648 822.2%
Service charges - water revenue	41 487	2 039	4.9%	2 071	5.0%	4 110	9.9%	9 377	18.2%	(77.9%)
Service charges - sanitation revenue	33 270	2 512	7.5%	2 518	7.6%	5 029	15.1%	4 871	23.1%	(48.3%)
Service charges - refuse revenue	23 033	1 737	7.5%	1 756	7.6%	3 493	15.2%	3 416	23.2%	(48.6%)
	-		-		-				-	
Rental of facilities and equipment	1 398	1	.1%		-	1	.1%		-	-
Interest earned - external investments	230	8	3.6%	7	3.0%	15	6.6%	-		(100.0%)
Interest earned - outstanding debtors	38 000	4 739	12.5%	4 968	13.1%	9 707	25.5%	8 693	22.9%	(42.9%)
Dividends received	36	2	6.7%	2	4.8%	4	11.5%	0		28 466.7%
Fines, penalties and forfeits	140	1	.4%	1	.9%	2	1.4%	0	.1%	550.0%
Licences and permits		0	-	0	-	0	-	4	-	(94.7%)
Agency services		-	-		-		-	-	-	
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	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	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	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 826	(34 463)		(12 920)		(47 383)		46 735		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	35 889	859	2.4%	- '	-	859	2.4%	2 735	3.5%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F		-	-		-		-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 715	(33 604)		(12 920)		(46 524)		49 470		
Taxation	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	57 715	(33 604)		(12 920)		(46 524)		49 470		
Attributable to minorities	2. 710	(== 501)	-	( /20)	-	(52.1)	-	170	-	
Surplus/(Deficit) attributable to municipality	57 715	(33 604)		(12 920)		(46 524)		49 470		
Share of surplus/ (deficit) of associate	37 713	(33 004)	-	(12 720)		(40 324)		49 470		
	57 715	(33 604)	-	(12 920)	-	(46 524)		49 470		-
Surplus/(Deficit) for the year	3/ /15	(33 604)		(12 920)		(40 324)		49 470		

Part 2: Capital Revenue and Expenditure

				2021/22				202		
	Budget	First C	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Capital Revenue and Expenditure	40.045	44.704	07.00/	4 40 4	0.50/	45.000	2/ 20/	0.705	4.40/	4/ 00/
Source of Finance	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, HI		-	-		-	-	-	-	-	
Transfers recognised - capital	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%)
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	43 045	11 734	27.3%	4 104	9.5%	15 838	36.8%	2 795	4.1%	46.8%
Municipal governance and administration	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	-	-	-		-	-	-	-	-	-
Community and Public Safety	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	-	-			-	-	-	-	-	-
Economic and Environmental Services	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	-	-	-	-	-	-	-	-	-	-
Trading Services	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				-					-	-

•				2021/22				202	20/21	
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	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%	
Service charges	103 517	3 489	3.4%	7 253	7.0%	10 742	10.4%	2 758	4.1%	
Other revenue	1 500	315	21.0%	169	11.3%	484	32.3%	109	7.3%	
Transfers and Subsidies - Operational	97 225	-	-		-	-	-	30 424	31.7%	
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	1	28 466.7%
Payments	(425 261)	(32 179)	7.6%	(6 245)	1.5%	(38 424)		(1 721)		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)								-	
Net Cash from/(used) Operating Activities	(136 567)	(14 968)	11.0%	3 059	(2.2%)	(11 909)	8.7%	38 571	37.4%	(92.1%)
Cash Flow from Investing Activities										
Receipts	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	-	-	-	-	-	-	-	-	-
Payments	(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%
Net Cash from/(used) Investing Activities	(34 964)	(13 479)	38.6%	(4 591)	13.1%	(18 069)	51.7%	(3 208)	3.8%	43.1%
Cash Flow from Financing Activities										
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)	-	-		-			-	-	
Net Cash from/(used) Financing Activities	(948)	(178)	18.7%	21	(2.3%)	(156)	16.5%	2	(.7%)	1 100.1%
Net Increase/(Decrease) in cash held	(172 479)	(28 624)	16.6%	(1 510)	.9%	(30 134)	17.5%	35 365	196.7%	(104.3%)
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%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 125	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%	-	-		-
Total By Income Source	16 524	2.3%	16 395	2.2%	14 880	2.0%	685 081	93.5%	732 880	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
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	-	-	-		-	-		-	-		-	-	-	-
Total By Customer Group	16 524	2.3%	16 395	2.2%	14 880	2.0%	685 081	93.5%	732 880	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			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%
Total	315	.1%	1 780	.4%	6 099	1.5%	391 492	97.9%	399 686	100.0%

Contact Details

Municipal Manager	Mr Thamae Masejane	051 924 0654
Financial Manager	Mr Sello Nyapholi	051 924 0654

Source Local Government Database

# FREE STATE: THABO MOFUTSANYANA (DC19) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure				2021/22				202	20/21	
	Budget	Firet (	Ouarter		Ouarter	Voor	to Date		Quarter	t
	Main					Actual				Q2 of 2020/21 to
R thousands	appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	155 228	71 336	46.0%	55 384	35.7%	126 720	81.6%	57 732	84.8%	(4.1%
		/1 330	40.0%	33 384	33.7%	120 720		5//32	84.876	(4.176
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-		-	
Service charges - electricity revenue  Service charges - water revenue	-	-			-		-	-		
Service charges - water revenue Service charges - sanitation revenue								-	-	
Service charges - salitation revenue  Service charges - refuse revenue	-	-			-		-	-		
Service charges - refuse revenue									-	
Rental of facilities and equipment	_	-	-	-		-	_	-		
Interest earned - external investments	1 419	504	35.5%	463	32.7%	967	68.2%	463	45.1%	.29
Interest earned - external investments Interest earned - outstanding debtors	1417	304	33.376	403	32.770	707	00.270	403	43.176	.27
Dividends received		-	-	-		-				
Fines, penalties and forfeits										
Licences and permits	_		_					_		_
Agency services	_	_	_	_		_	_	_	_	_
Transfers and subsidies	144 672	61 952	42.8%	45 164	31.2%	107 116	74.0%	48 987	82.0%	(7.8%
Other revenue	9 138	8 879	97.2%	9 756	106.8%	18 636	203.9%	8 283	131.2%	17.89
Gains							-	-		
Operating Expenditure	151 644	36 344	24.0%	45 081	29.7%	81 425	53.7%	32 272	44.9%	39.79
	88 919	19 729	24.0%	21 142	23.8%	40 871	46.0%	12 794	40.0%	65.39
Employee related costs Remuneration of councillors	12 528	2 727	22.2%	21 142	17.2%	40 871	39.0%	2 844	47.9%	(24.2%
Debt impairment	12 528	2 121	21.076	2 100	17.276	4 002	39.0%	2 844	47.9%	(24.270
Depreciation and asset impairment	3 064	-		-	-	-			-	
Finance charges	3 004	-	-	-	-	-	-	-	-	-
Bulk purchases						-		-	-	-
Other Materials	_	2		32	-	34		33	-	(3.2%
Contracted services	15 542	2 694	17.3%	5 791	37.3%	8 485	54.6%	2 310	34.0%	150.79
Transfers and subsidies	14 426	2 834	19.6%	2 068	14.3%	4 901	34.0%	2 091	31.7%	(1.19
Other expenditure	17 164	8 359	48.7%	13 893	80.9%	22 252	129.6%	12 200	81.0%	13.99
Losses	17 104	0 337	40.770	13 073	00.770	22 232	127.070	12 200	01.0%	13.7.
	2.504	24.004		10.004		45.005		25.4/2		
Surplus/(Deficit)	3 584	34 991		10 304		45 295		25 460	70.00	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	-		-		-		-	-	70.0%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, F	-		-		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-			-		-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	3 584	34 991		10 304		45 295		25 460		
Taxation	-				-		-	-	-	-
Surplus/(Deficit) after taxation	3 584	34 991		10 304		45 295		25 460		
Attributable to minorities	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 584	34 991		10 304		45 295		25 460		
Share of surplus/ (deficit) of associate					-		-		-	
Surplus/(Deficit) for the year	3 584	34 991		10 304		45 295		25 460		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First C	Quarter	Second	l Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	-	-	-	-	-	-	-	-	-	-
National Government	-		-		-	-	-		-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI	-		-	-	-	-	-		-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-		-		-	-	-		-	-
Internally generated funds	-		-		-	-	-		-	-
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	3 626	824	22.7%	-	-	824	22.7%	174	5.8%	(100.0
Municipal governance and administration	3 271	798	24.4%			798	24.4%	174	15.9%	(100.0
Executive and Council	500	-	-	-	-	-	-	154	42.9%	(100.0
Finance and administration	2 771	798	28.8%	-	-	798	28.8%	19	2.8%	(100.0
Internal audit	-	-	-	-	-	-	-	-	-	
Community and Public Safety	355	26	7.3%		-	26	7.3%			-
Community and Social Services	355	2	.5%		-	2	.5%	-	-	-
Sport And Recreation			-		-	-	-	-	-	-
Public Safety			-		-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Health		24	-		-	24	-	-	-	-
Economic and Environmental Services					-	-	-			
Planning and Development			-		-	-	-	-	-	-
Road Transport	-		-	-	-	-	-		-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-		-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-		-	-	-	-	-	-

	2021/22								2020/21		
	Budget	First C	Quarter	Second	Quarter	Year to Date		Second	Quarter		
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	Q2 of 2020/21 to	
	appropriation	Expenditure	Main	Expenditure	Main	Expenditure	Expenditure as	Expenditure	Expenditure as	Q2 of 2021/22	
			appropriation		appropriation		% of main		% of main		
R thousands							appropriation		appropriation		
Cash Flow from Operating Activities											
Receipts	140 415	-	-	-	-	-	-	-	-	-	
Property rates	-			-	-				-	-	
Service charges	-		-		-				-	-	
Other revenue	3	-	-		-		-	-		-	
Transfers and Subsidies - Operational	137 954	-	-		-	-	-	-	-	-	
Transfers and Subsidies - Capital	2 458	-	-	-	-	-	-	-	-	-	
Interest	-		-	-	-	-		-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	100 418	1 351	1.3%	(1 341)		10	-	(8 716)		(84.6%)	
Suppliers and employees	100 174	1 351	1.3%	(1 341)	(1.3%)	10	-	(8 716)	-	(84.6%)	
Finance charges	244	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-		-		-			-	
Net Cash from/(used) Operating Activities	240 833	1 351	.6%	(1 341)	(.6%)	10	-	(8 716)	(7.0%)	(84.6%)	
Cash Flow from Investing Activities											
Receipts	(81)	-	-		-	-	-			-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-		-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(81)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-		-	-	-	-		-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	

Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(81)							-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-		-		-			-	-	-
Borrowing long term/refinancing	-		-		-			-	-	-
Increase (decrease) in consumer deposits	-	-	-		-	-	-	-	-	-
Payments	-			-		-	-		-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-			-				-	-
Net Increase/(Decrease) in cash held	240 752	1 351	.6%	(1 341)	(.6%)	10	-	(8 716)	(7.0%)	(84.6%)
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%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			itors	Impairment - Counci	Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		-	-	-	-	-	-	-	-		-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity		-	-		-	-		-	-		-	-		-
Receivables from Non-exchange Transactions - Property Rates				-	-	-	-	-	-		-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-		-	-		-	-		-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-		-	-	-	-
Other	-	-	2 317	34.6%	-	-	4 386	65.4%	6 703	100.0%	-	-	-	-
Total By Income Source	-	-	2 317	34.6%	-	-	4 386	65.4%	6 703	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State		-	-	-	-	-	-	-	-		-	-	-	-
Commercial				-	-	-	-	-	-		-	-	-	-
Households		-	-	-	-	-	-	-	-		-	-	-	-
Other		-	2 317	34.6%	-	-	4 386	65.4%	6 703	100.0%		-	-	-
Total By Customer Group	-	-	2 317	34.6%	-	-	4 386	65.4%	6 703	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days 31 - 60 Days 61 - 90 Days		0 Days	Over 9	0 Days	Total				
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
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%
Total	1 504	41.0%	133	3.6%	-	-	2 032	55.4%	3 669	100.0%

Contact Details

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

Source Local Government Database

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

Part1: Operating Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	İ
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Oti D										
Operating Revenue and Expenditure							== ===			
Operating Revenue	1 019 732	288 896	28.3%	234 329	23.0%	523 225	51.3%	198 342	49.8%	
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%	1007	-	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	.6%	249	16.6%	258	17.2%	260	30.270	(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	-	-	-	-	5.270	-		-	-	(11.070)
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)	-	-	-	
Operating Expenditure	998 410	133 446	13.4%	159 016	15.9%	292 462	29.3%	141 176	26.9%	12.6%
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	.4%	700	.7%	1 068	1.1%	568	.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	-	5 499 900.0%
Bulk purchases	318 434	14 751	4.6%	1 718	.5%	16 469	5.2%	9 944	.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		-	-	-		-			
Surplus/(Deficit)	21 322	155 450		75 313		230 762		57 166		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di		- (0)	-	- (0)	-	- (4)	-	- (4)	-	(04 (04)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,8		(0)	-	(0)	-	(1)	-	(1)	-	(31.6%)
Transfers and subsidies - capital (în-kind - all)	-			-	-			-	-	
Surplus/(Deficit) after capital transfers and contributions	80 158	155 449		75 312		230 762		57 166		
Taxation	-		-		-		-			
Surplus/(Deficit) after taxation	80 158	155 449		75 312		230 762		57 166		
Attributable to minorities	-		-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	80 158	155 449		75 312		230 762		57 166		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80 158	155 449		75 312		230 762		57 166		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
							4,1,1,1,1,1		appropriation:	
Capital Revenue and Expenditure										
Source of Finance	79 058	2 992	3.8%	16 848	21.3%	19 840	25.1%	17 221	25.5%	
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, HI		-	-		-		-	-	-	-
Transfers recognised - capital	56 719	2 688	4.7%	14 762	26.0%	17 450	30.8%	15 664	30.8%	(5.8%)
Borrowing	-				-		-	-	-	-
Internally generated funds	22 338	304	1.4%	2 085	9.3%	2 389	10.7%	1 557	9.5%	33.9%
	-			-	-	-	-	-	-	-
Capital Expenditure Functional	79 058	2 992	3.8%	16 848	21.3%	19 840	25.1%	17 221	25.5%	(2.2%)
Municipal governance and administration	8 790	215	2.4%	1 325	15.1%	1 540	17.5%	1 302	26.8%	1.8%
Executive and Council	1 741	11	.6%	3	.2%	14	.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%)
Community and Public Safety	9 542	79	.8%	202	2.1%	281	2.9%	174	1.8%	16.1%
Community and Social Services	5 580			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	.6%	(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	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	22 918	622	2.7%	4 973	21.7%	5 596	24.4%	15 552	84.1%	
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	-	-	-	-	-	-	-	-	-	-
Trading Services	37 637	2 076	5.5%	10 317	27.4%	12 393	32.9%	193	4.8%	
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%	
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%)

·					202	20/21				
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main	Actual Expenditure	Total Expenditure as % of main	Q2 of 2020/21 to Q2 of 2021/22
R thousands							appropriation		appropriation	
Cash Flow from Operating Activities										
Receipts	-	266 294	-	277 098	-	543 392	-	-	-	(100.0%)
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%)
Payments	-	(176 115)	-	(130 154)	-	(306 270)	-	-	-	(100.0%)
Suppliers and employees	-	(176 115)	-	(130 154)	-	(306 270)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-		-			-
Transfers and grants	-	90 178	-	146 944	-	237 122	-	-	-	(100.00/)
Net Cash from/(used) Operating Activities		90 178	-	146 944		237 122	-		-	(100.0%)
Cash Flow from Investing Activities										
Receipts	1	21	1 771.8%	-	-	21	1 771.8%			-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1	21	1 771.8%		-	21	1 771.8%			
Payments	-	(2 992)	-	(16 848)	-	(19 840)	-	-	-	(100.0%)

Capital assets	-	(2 992)	-	(16 848)	-	(19 840)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	1	(2 971)	(252 023.4%)	(16 848)	(1 428 965.5%)	(19 819)	(1 680 988.9%)	-	-	(100.0%)
Cash Flow from Financing Activities										
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	-	-	-	-	-	-		-	-	-
Net Cash from/(used) Financing Activities	3 762	(998)	(26.5%)	(15)	(.4%)	(1 013)	(26.9%)	48	5.3%	(130.7%)
Net Increase/(Decrease) in cash held	3 764	86 209	2 290.6%	130 082	3 456.3%	216 291	5 746.9%	48	-	270 790.6%
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%)

	0 - 30	) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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%	-	-	-	-
Total By Income Source	35 972	3.5%	40 823	4.0%	24 203	2.4%	928 589	90.2%	1 029 587	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
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	-	-	-	-	-	-		-	-		-	-	-	-
Total By Customer Group	35 972	3.5%	40 823	4.0%	24 203	2.4%	928 589	90.2%	1 029 587	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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%
Total	40 012	6.0%	32 116	4.8%	33 740	5.0%	563 276	84.2%	669 144	100.0%

Contact Details

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

<sup>1.</sup> 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				202	20/21	
	Budget	First 0	Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
	882 440	234 214	26.5%	180 369	20.4%	414 583	47.0%	259 087	58.8%	(30.4%)
Operating Revenue										
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%	
Other revenue	1 531	409	26.7%	370	24.2%	780	50.9%	314	16.4%	17.8%
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	902 413	178 367	19.8%	237 688	26.3%	416 055	46.1%	163 823	34.8%	45.1%
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	-	21	.1%	29	.2%	4	.9%	465.2%
Bulk purchases	307 506	69 690	22.7%	96 350	31.3%	166 040	54.0%	36 281	32.1%	
Other Materials	93 487	25 894	27.7%	31 640	33.8%	57 534	61.5%	46 256	62.4%	
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	-	•	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 973)	55 847		(57 319)		(1 472)		95 264		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di		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,HH,F	-	-	-	-	-		-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	137 430	69 468		(23 445)		46 022		117 784		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	137 430	69 468		(23 445)		46 022		117 784		
Attributable to minorities	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	137 430	69 468		(23 445)		46 022		117 784		
Share of surplus/ (deficit) of associate	-	-	-		-	-		-	-	-
Surplus/(Deficit) for the year	137 430	69 468		(23 445)		46 022		117 784		

Part 2: Capital Revenue and Expenditure

				2021/22				202	0/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21   Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	157 404	12 392	7.9%	30 068	19.1%	42 460	27.0%	16 545	23.6%	81.79
National Government	157 404	12 392	7.9%	28 642	18.2%	41 033	26.1%	16 030	23.5%	78.79
Provincial Government	137 404	12 372	1.770	20 042	10.270	41 033	20.170	10 030	23.370	70.77
District Municipality			-		-					
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI										
Transfers recognised - capital	157 404	12 392	7.9%	28 642	18.2%	41 033	26.1%	16 030	23.5%	78.79
Borrowing	137 404	12 372	1.7/0	20 042	10.270	41 033	20.170	10 030	23.370	70.77
Internally generated funds				1 426		1 426		514	30.3%	177.39
, 9			-		-	-	-	-	-	-
Capital Expenditure Functional	157 404	12 392	7.9%	30 068	19.1%	42 460	27.0%	16 545	23.6%	81.79
Municipal governance and administration	2 257			89	4.0%	89	4.0%		-	(100.0%
Executive and Council			-		-	-	-	-	-	
Finance and administration	2 257	-	-	89	4.0%	89	4.0%	-	-	(100.0%
Internal audit	-		-		-		-	-	-	-
Community and Public Safety	3 743	85	2.3%		-	85	2.3%	1 057	29.4%	(100.0%
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	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	8 107	2 047	25.2%	3 442	42.5%	5 489	67.7%	-	22.6%	(100.0%
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										
Trading Services	143 297	10 259	7.2%	26 537	18.5%	36 796	25.7%	15 488	23.8%	71.39
Energy sources	10 000	- 7.40	-	980	9.8%	980	9.8%	45.040	- 04.70/	(100.0%
Water Management	116 020	7 349	6.3%	21 041	18.1%	28 391	24.5%	15 012	24.7%	40.29
Waste Water Management	14 783 2 494	1 901 1 009	12.9% 40.5%	4 248	28.7% 10.7%	6 149 1 276	41.6% 51.2%	476	32.1%	792.29
Waste Management	2 494	1 009		267	10.7%	12/6	51.2%	-	-	(100.09
Other						-				

					202	20/21				
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	1 039 844	248 803	23.9%	216 138	20.8%	464 941	44.7%	290 676	-	(25.6%)
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	.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	-	-	-	-	-	-	-	-	-	-
Payments	(564 045)	(317 191)	56.2%	(217 536)	38.6%	(534 728)		(228 249)	-	(4.7%)
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		-	-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	475 799	(68 388)	(14.4%)	(1 399)	(.3%)	(69 787)	(14.7%)	62 428	-	(102.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-		-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-		-		-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(157 404)	(12 392)	7.9%	(30 068)	19.1%	(42 460)	27.0%	(16 545)	-	81.7%

Capital assets	(157 404)	(12 392)	7.9%	(30 068)	19.1%	(42 460)	27.0%	(16 545)	-	81.7%
Net Cash from/(used) Investing Activities	(157 404)	(12 392)	7.9%	(30 068)	19.1%	(42 460)	27.0%	(16 545)	-	81.7%
Cash Flow from Financing Activities										
Receipts	10 600	4 630	43.7%	(5 111)	(48.2%)	(482)	(4.5%)	(4)	2 406.9%	140 323.1%
Short term loans		-	-		-	-		- 1	-	-
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		-	-					-	-	-
Net Cash from/(used) Financing Activities	10 600	4 630	43.7%	(5 111)	(48.2%)	(482)	(4.5%)	(4)	2 406.9%	140 323.1%
Net Increase/(Decrease) in cash held	328 995	(76 150)	(23.1%)	(36 578)	(11.1%)	(112 728)	(34.3%)	45 879	9 649.1%	(179.7%)
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%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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)		4		(37 480)	97.2%		-	(38 567)	(4.2%)	-	-	-	-
Total By Income Source	69 155	7.6%	29 223	3.2%	811 951	89.2%	-	-	910 329	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
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%)	-	-	-	-
Total By Customer Group	69 155	7.6%	29 223	3.2%	811 951	89.2%	-	-	910 329	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	Days 0	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
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%
Total	56 196	3.2%	11 618	.7%	38 154	2.2%	1 624 612	93.9%	1 730 580	100.0%

Contact Details

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

<sup>1.</sup> 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		
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	1 500 657	418 120	27.9%	369 835	24.6%	787 956	52.5%	294 333	46.1%	25.7%
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%	18 661	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	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 499 194	280 404	18.7%	311 333	20.8%	591 736	39.5%	311 721	39.3%	(.1%)
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	.3%	4	.1%	18	.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	224 236 108 395	31 069	13.9%	44 117 16 592	19.7% 15.3%	75 186 25 247	33.5% 23.3%	64 849	38.7%	(32.0%
Contracted services Transfers and subsidies	108 395	8 655	8.0%	16 592	3.8%	25 247 14	23.3%	18 963 q	25.3% 3.3%	(12.5% 53.8%
Other expenditure	64 303	6 868	10.7%	13 218	20.6%	20 086	31.2%	6 829	20.8%	93.59
Losses	31 673	- 0 000	10.776	7 837	24.7%	7 837	24.7%	0 027	20.070	(100.0%)
Surplus/(Deficit)	1 463	137 717		58 502		196 219		(17 388)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di			-	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%)
Surplus/(Deficit) after capital transfers and contributions	133 594	137 717		121 202		258 919		(17 388)		
Taxation	-	-								
Surplus/(Deficit) after taxation	133 594	137 717		121 202		258 919		(17 388)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	133 594	137 717		121 202		258 919		(17 388)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	133 594	137 717		121 202		258 919		(17 388)		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	259 034	18 639	7.2%	37 260	14.4%	55 899	21.6%	9 028	3.9%	312.7
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,HI		-			-		-	-	-	
Transfers recognised - capital	132 131	18 456	14.0%	35 702	27.0%	54 158	41.0%	8 796	8.0%	305.9
Borrowing	51 263		1						-	
Internally generated funds	75 639	184	.2%	1 558	2.1%	1 741	2.3%	232	.4%	571.6
		-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	259 034	18 639	7.2%	37 260	14.4%	55 899	21.6%	9 028	3.9%	312.7
Municipal governance and administration	9 532	140	1.5%	1 099	11.5%	1 239	13.0%	232	2.5%	373.7
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	-	-	-		-	-	-	-	-	-
Community and Public Safety	26 173	142	.5%	2 100	8.0%	2 242	8.6%	1 151	5.1%	82.5
Community and Social Services	10 764	-	-	1 734	16.1%	1 734	16.1%	-	-	(100.09
Sport And Recreation	5 834	142	2.4%	365	6.3%	508	8.7%	1 151	27.5%	(68.29
Public Safety	9 575	-	-		-	-	-	-	-	-
Housing		-	-		-	-	-	-	-	-
Health		-	-		-	-	-	-	-	-
Economic and Environmental Services	77 717			12 159	15.6%	12 159	15.6%	1 912	2.1%	536.0
Planning and Development	70	-	-		-	-	-	-	-	-
Road Transport	77 647	-	-	12 159	15.7%	12 159	15.7%	1 912	2.1%	536.0
Environmental Protection		-	-		-	-	-	-	-	-
Trading Services	145 612	18 357	12.6%	21 903	15.0%	40 259	27.6%	5 733	5.2%	282.0
Energy sources	53 560	3 346	6.2%	2 598	4.9%	5 944	11.1%	3 647	8.8%	(28.89
Water Management	19 142	-	-	4 205	22.0%	4 205	22.0%	-	.6%	(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										
		ı	1	1	ı	1	ı	ı	1	

•		2021/22							2020/21		
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	l Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22	
							-ppp				
Cash Flow from Operating Activities	4 005 400	004.535	04.00/	070.054	40.50/	101 101	40 50/	040 505	00.00/	(40.00()	
Receipts	1 395 188	334 575	24.0%	272 051	19.5%	606 626	43.5%	313 505	39.8%	(13.2%)	
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	.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	-	-	-	-	-	-	-	-	-	
Payments	(1 162 913)	(409 632)	35.2%	(362 654)	31.2%	(772 287)		(381 503)			
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	-										
Net Cash from/(used) Operating Activities	232 276	(75 057)	(32.3%)	(90 604)	(39.0%)	(165 661)	(71.3%)	(67 998)	(144.2%)	33.2%	
Cash Flow from Investing Activities											
Receipts	(0)	4	(188 000.0%)			4	(188 000.0%)	45		(100.0%)	
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	-	-	-	-	-	-	-	-	-	-	
Payments	(259 034)	(18 639)	7.2%	(37 260)	14.4%	(55 899)	21.6%	(9 028)	3.9%	312.7%	

Capital assets	(259 034)	(18 639)	7.2%	(37 260)	14.4%	(55 899)	21.6%	(9 028)	3.9%	312.7%
Net Cash from/(used) Investing Activities	(259 034)	(18 636)	7.2%	(37 260)	14.4%	(55 895)	21.6%	(8 982)	3.9%	314.8%
Cash Flow from Financing Activities										
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%)
Net Cash from/(used) Financing Activities	28 837	(2 295)	(8.0%)	(228)	(.8%)	(2 523)	(8.8%)	(338)	(.3%)	(32.4%)
Net Increase/(Decrease) in cash held	2 079	(95 988)	(4 615.9%)	(128 092)	(6 159.7%)	(224 080)	(10 775.7%)	(77 319)	(1 282.8%)	65.7%
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%)

	0 - 30	) Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to	Impairment -B Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	101S %	Amount	%
Debtors Age Analysis By Income Source														
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%	-	-	-	-
Total By Income Source	194 285	8.4%	60 095	2.6%	88 917	3.8%	1 976 696	85.2%	2 319 993	100.0%	8 742	.4%	416 683	18.0%
Debtors Age Analysis By Customer Group														
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		-	-		-	-		-	-	-	-	-	-	-
Total By Customer Group	194 285	8.4%	60 095	2.6%	88 917	3.8%	1 976 696	85.2%	2 319 993	100.0%	8 742	.4%	416 683	18.0%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	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	-	-	-	-	-	-	-	-	-	
Total	29 473	24.4%	6 782	5.6%	3 557	2.9%	80 823	67.0%	120 634	100.0%

Contact Details

Municipal Manager	Mr Stephen Molala	016 973 8313
Financial Manager	Ms Keneuwe Lepesa	016 973 8312

<sup>1.</sup> 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

Part 1: Operating Revenue and Expenditure				2021/22				202	20/21	
	Budget	Firet (	Ouarter		Ouarter	Voor	to Date		Ouarter	+
	Main	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	Total	Actual	Total	O2 of 2020/21 to
R thousands	appropriation	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	Expenditure as % of main appropriation	Expenditure	Expenditure as % of main appropriation	Q2 of 2021/22
Operating Revenue and Expenditure										
	240 786	78 329	32.5%	57 632	23.9%	135 961	56.5%	29 210	50.5%	97.3%
Operating Revenue										
Property rates	21 777	2 943	13.5%	6 089	28.0%	9 032	41.5%	9 229	34.3%	(34.0%)
Service charges - electricity revenue	34	. 0	-	. 0		. 0	.1%	(2)	(6.5%)	(100.7%)
Service charges - electricity revenue  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 - water 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%
Service charges - refuse revenue	15 002	4 302	27.070	3 717	23.076	0 201	32.070	(031)	0.370	(721.370
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	7 112	37.070	7 032	30.070	17073	70.470	(3 031)	2.270	(200.570
Fines, penalties and forfeits	5270							_		
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%	28.19
Other revenue	5 221	350	6.7%	192	3.7%	541	10.4%	361	54.7%	(46.9%
Gains			-		-	-		-	-	
Operating Expanditure	228 603	39 388	17.2%	44 901	19.6%	84 288	36.9%	86 052	21.2%	(47.8%
Operating Expenditure	104 686	27 206	26.0%	27 915	26.7%	55 121	52.7%	304	.5%	9 090.5%
Employee related costs Remuneration of councillors	6 996				26.7%	3 112		304	.5%	
	10 000	1 574 1 818	22.5% 18.2%	1 538 1 294	12.0%	3 112	44.5% 31.1%	71 785	82.9%	(100.0%
Debt impairment	7 550	1 0 10		1 294	12.976	3 112	31.176	/1 /65	82.9%	(100.0%
Depreciation and asset impairment	10 000	2	-	- 4	-	6	.1%	4	-	(2.8%
Finance charges Bulk purchases	5 000	2		4		0	.176	660	9.0%	(2.8%
Other Materials	16 887	431	2.6%	2 026	12.0%	2 458	14.6%	2 432	5.6%	
Contracted services	29 291	2 083	7.1%	5 106	17.4%	7 189	24.5%	4 786	18.1%	(16.7%
Transfers and subsidies	4 104	2 083	7.176	478	11.7%	478	11.7%	4 /80	.1%	23 813.19
Other expenditure	34 089	6 274	18.4%	6 539	19.2%	12 812	37.6%	6 067	29.2%	7.89
Losses	34 007	02/4	10.470	0 337	17.270	12 012	37.070	0 007	27.270	7.07
		-					_	-	-	-
Surplus/(Deficit)	12 182	38 941		12 732		51 673		(56 842)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	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,F	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 402	41 206		30 679		71 885		(32 998)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64 402	41 206		30 679		71 885		(32 998)		
Attributable to minorities	-	-	-	-	-	-	-	` -	-	-
Surplus/(Deficit) attributable to municipality	64 402	41 206		30 679		71 885		(32 998)		
	0.102	200				7. 303	-	(02 770)		
	64 402	41 204		20.670		71 905		(22 000)		
Surplus/(Deficit) attributable to municipality Share of surplus/ (deficit) of associate Surplus/(Deficit) for the year	64 402 - 64 402	41 206 - 41 206		30 679 - 30 679	-	71 885 - 71 885		(32 998)		

Part 2: Capital Revenue and Expenditure

				2021/22				202	20/21	
	Budget	First C	Quarter	Second	l Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 t Q2 of 2021/22
Capital Revenue and Expenditure										
Source of Finance	109 689	8 613	7.9%	6 508	5.9%	15 121	13.8%	10 251	18.3%	(36.5%
National Government	90 729	7 135	7.9%	5 447	6.0%	12 582	13.9%	10 251	18.3%	(46.9%
Provincial Government	-	-	-		-	-	-	-	-	-
District Municipality				-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HI			-		-		-		-	-
Transfers recognised - capital	90 729	7 135	7.9%	5 447	6.0%	12 582	13.9%	10 251	18.3%	(46.9%
Borrowing	18 960	1 478	7.8%	1 061	5.6%	2 539	13.4%			(100.0%
Internally generated funds	10 900	14/0		1 001	3.0%	2 339		-	-	(100.0%
			-				-	-	-	
Capital Expenditure Functional	109 689	8 613	7.9%	6 508	5.9%	15 121	13.8%	10 251	18.3%	(36.5%
Municipal governance and administration	15 710	1 478	9.4%	930	5.9%	2 408	15.3%	-		(100.0%
Executive and Council	-		-		-	-	-	-	-	-
Finance and administration	15 710	1 478	9.4%	930	5.9%	2 408	15.3%	-	-	(100.0%
Internal audit	-	-	-		-	-	-	-	-	-
Community and Public Safety	159	-	-	126	79.5%	126	79.5%	-	-	(100.0%
Community and Social Services	159		-	126	79.5%	126	79.5%	-	-	(100.0%
Sport And Recreation	-		-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	1 650	-	-	131	7.9%	131	7.9%	76	1.0%	71.09
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	500	-	-	131	26.2%	131	26.2%	76	1.0%	71.0
Environmental Protection	1 150	-	-		-	-	-	-	-	-
Trading Services	92 171	7 135	7.7%	5 321	5.8%	12 456	13.5%	10 175	20.5%	(47.79
Energy sources	10 205	1 419	13.9%	1 265	12.4%	2 684	26.3%	1 964	20.1%	(35.69
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	-	-	-	-	-	-	-	-	-	-

' '	2021/22								2020/21			
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter			
Divinish	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22		
R thousands							-FFF		-pppp.			
Cash Flow from Operating Activities												
Receipts	54 536	74 331	136.3%	86 025	157.7%	160 356	294.0%	20 015	-	329.8%		
Property rates	7 207	11 264	156.3%	6 111	84.8%	17 374	241.1%	112	-	5 374.1%		
Service charges	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		-		-		-		-	-		
Payments	(166 712)	(79 583)	47.7%	(31 316)	18.8%	(110 899)		(15 271)	-	105.1%		
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	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	(112 175)	(5 252)	4.7%	54 709	(48.8%)	49 457	(44.1%)	4 744	-	1 053.2%		
Net Casif Ironiv(useu) Operating Activities	(112 175)	(5 252)	4.176	34 /09	(40.0%)	49 437	(44.1%)	4 /44	-	1 053.2%		
Cash Flow from Investing Activities												
Receipts	(721)	324	(44.9%)	(287)	39.8%	37	(5.1%)		-	(100.0%)		
Proceeds on disposal of PPE	- 1	-	-		-	-	-	-	-			
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	-	-	-		-	-	-	-	-			
Payments	(109 689)	(8 613)	7.9%	(6 508)	5.9%	(15 121)	13.8%	(10 251)	-	(36.5%)		

Capital assets	(109 689)	(8 613)	7.9%	(6 508)	5.9%	(15 121)	13.8%	(10 251)	-	(36.5%)
Net Cash from/(used) Investing Activities	(110 411)	(8 289)	7.5%	(6 795)	6.2%	(15 084)	13.7%	(10 251)	1 682.1%	(33.7%)
Cash Flow from Financing Activities										
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	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	505	(1 548)	(306.4%)	1 505	297.9%	(43)	(8.5%)	37	(3.7%)	4 001.3%
Net Increase/(Decrease) in cash held	(222 081)	(15 089)	6.8%	49 419	(22.3%)	34 330	(15.5%)	(5 470)	5 564.7%	(1 003.4%)
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%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb	ts Written Off to tors	Impairment -l Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
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%		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%	-	-	-	-
Total By Income Source	13 790	1.7%	11 822	1.5%	13 382	1.7%	757 760	95.1%	796 754	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
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	-	-	-	-	-	-		-	-		-	-	-	-
Total By Customer Group	13 790	1.7%	11 822	1.5%	13 382	1.7%	757 760	95.1%	796 754	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	Days 0	Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
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%
Total	26 530	3.4%	9 656	1.2%	45 377	5.8%	697 429	89.5%	778 992	100.0%

Contact Details

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

<sup>1.</sup> 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				202	20/21	
	Budget	First 0	Quarter	Second	d Quarter	Year	to Date	Second	d Quarter	Ī
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue  Operating Revenue	177 765	71 084	40.0%	55 629	31.3%	126 713	71.3%	43 133	67.7%	29.0%
	1// /03	/1 004	40.0%	33 029	31.370	120 / 13	/1.370	43 133	07.770	29.070
Property rates	-	-		-	-	-	-	-		-
Service charges - electricity revenue								-		
Service charges - water revenue			_							
Service charges - water revenue  Service charges - sanitation revenue										-
Service charges - refuse revenue										
Service diarges relate 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 - external investments Interest earned - outstanding debtors	3 000	422	0.470	241	4.070	003	13.370	333	12.470	(27.370)
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%	
Gains	132 400		.170	204	.170	317	.270	42 101	70.170	(77.370)
Operating Expenditure	195 376	39 670	20.3%	46 114	23.6%	85 784	43.9%	42 857	41.1%	
Employee related costs	130 691	28 275	21.6%	27 995	21.4%	56 270	43.1%	26 407	44.3%	
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%	
Contracted services	22 357	3 506	15.7%	7 874	35.2%	11 380	50.9%	7 560	37.3%	
Transfers and subsidies	4 030	239	5.9%	1 005	24.9%	1 243	30.8%	1 014	32.4%	
Other expenditure	24 259	5 420	22.3%	7 173	29.6%	12 593	51.9%	4 437	34.9%	61.7%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 611)	31 414		9 514		40 928		276		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	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)								-		
Surplus/(Deficit) after capital transfers and contributions	(15 375)	32 979		9 514		42 493		276		
Taxation	-	-		-		-	-	-	-	-
Surplus/(Deficit) after taxation	(15 375)	32 979		9 514		42 493		276		
Attributable to minorities	(13 373)	32 717		7 314		42 473	-	270		-
	(45.035)		-	0.511		40 400		276		
Surplus/(Deficit) attributable to municipality	(15 375)	32 979		9 514		42 493				
Share of surplus/ (deficit) of associate		-	-			-	-	-	-	-
Surplus/(Deficit) for the year	(15 375)	32 979		9 514		42 493		276		

Part 2: Capital Revenue and Expenditure

	Main propriation  630	First ( Actual Expenditure	Duarter  Tst Q as % of Main appropriation	Second Actual Expenditure	Ouarter 2nd Q as % of Main appropriation  15.8% 15.8% - 15.8%	Actual Expenditure	o Date Total Expenditure as % of main appropriation  15.8% 15.8% - 15.8%	Second Actual Expenditure  18	Quarter Trotal Expenditure as % of main appropriation  11.0%	Q2 of 2020/21 to Q2 of 2021/22  465.19
R thousands  Capital Revenue and Expenditure  Source of Finance  National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies.HI Transfers recognised - capital Borrowing Internally generated funds Internally generated funds  Municipal governance and administration Executive and Council Finance and administration Internal audit  Community and Public Safety Community and Social Services Sport And Recreation Public Safety	630 	Expenditure	Main	99 99 - 99 - 99 - 99 99 - 99 99	Main appropriation  15.8%	99 99 - 99 - 99 - 99 - 99	Expenditure as % of main appropriation  15.8%	18	Expenditure as % of main appropriation  11.0%	465.19 
Source of Finance National Government Provincials Government District Nunicipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI Transfers recognised - capital Borrowing Internally generated funds  Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety	- - - - 630 - 630 150	-		- - - - - 99 -	15.8%	- - - - - - 99 -	15.8%		- - - - - 11.0%	465.19
Source of Finance National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI Transfers recognised - capital Borrowing Internally generated funds  Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety	- - - - 630 - 630 150	-		- - - - - 99 -	15.8%	- - - - - - 99 -	15.8%		- - - - - 11.0%	465.19
National Government Provincial Covernment Provincial Covernment District Nutricipality Transfers and subsidies - capital (monetary altoc)(Departm Agencies, Hi Transfers recognised - capital Borrowing Internally generated funds  Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety Community and Public Safety Community and Public Safety Public Safety Public Safety	- - - - 630 - 630 150	-	-	- - - - - 99 -	15.8% 15.8%	- - - - - - 99 -	15.8%		- - - - - 11.0%	465.19
Provincial Government District Numicipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies.HI Transfers recognised - capital Bornowing Internally generated funds  Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety	630 630 630 150	-	-	99 - <b>99</b>	15.8% 15.8%	- 99 - <b>99</b>	15.8%		-	
District Municipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies.HI Transfers recognised - capital Borrowing Internally generated funds  Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit  Community and Public Safety Community and Social Services Sport And Recreation Public Safety  Public Safety	630 630 630 150	-	-	99 - <b>99</b>	15.8% 15.8%	- 99 - <b>99</b>	15.8%		-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HI Transfers recognised - capital Borrowing Internally generated funds  Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety	630 630 630 150		-	99 - <b>99</b>	- 15.8% - 15.8%	- 99 - <b>99</b>	15.8%		-	
Transfers recognised - capital Borrowing Internally generated funds  Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety  Understay	630 630 630 150			99 - <b>99</b>	- 15.8% - 15.8%	- 99 - <b>99</b>	15.8%		-	
Borrowing Internally generated funds  Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety Public Safety	630 630 630 150			99 - <b>99</b>	15.8% - 15.8%	- 99 - <b>99</b>	15.8%		-	
Internally generated funds  Capital Expenditure Functional  Municipal governance and administration  Executive and Council Finance and administration Internal audit  Community and Public Safety  Community and Social Services Sport And Recreation Public Safety  For the Council Safety  Public Safety	630 630 150			99 - <b>99</b>	- 15.8%	99 - <b>99</b>			-	
Capital Expenditure Functional Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety Fullic Safety	630 630 150		:	99	- 15.8%	99			-	
Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety	<b>630</b> 150		-				- 15.8%		11.0%	4/5.4/
Municipal governance and administration Executive and Council Finance and administration Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety University of Services Sport And Recreation Public Safety	<b>630</b> 150						15.8%	18	11.0%	4/5 10
Executive and Council Finance and administration Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety United Safety	150		-	99	45.00/					465.19
Finance and administration Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety					15.8%	99	15.8%	18	11.0%	465.19
Internal audit Community and Public Safety Community and Social Services Sport And Recreation Public Safety	400		-	-	-		-		-	
Community and Public Safety Community and Social Services Sport And Recreation Public Safety	480		-	99	20.7%	99	20.7%	18	11.0%	465.15
Community and Social Services Sport And Recreation Public Safety	-		-	-			-		-	
Community and Social Services Sport And Recreation Public Safety	-									
Public Safety	-		-	-			-		-	
	-		-	-			-		-	
Housing	-		-	-			-		-	
	-									
Health	-		-	-			-		-	
Economic and Environmental Services	-									
Planning and Development	-		-	-			-		-	
Road Transport			-							
Environmental Protection			-							
Trading Services										
Energy sources			-							
Water Management			-							
Waste Water Management			-							
Waste Management	-			_				-		
Other										

•				2021/22				20:	20/21	
	Budget	First (	Quarter		Quarter		to Date	Second	l Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	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	-	-	-	-	-	-	-	-	-	-
Payments	(274 694)	(25 669)	9.3%	(19 813)	7.2%	(45 481)		-	-	(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		-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(151 209)	49 088	(32.5%)	35 902	(23.7%)	84 989	(56.2%)	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts		-	-		-	-	-		-	-
Proceeds on disposal of PPE	-	-	-		-	-		-	-	-
Decrease (Increase) in non-current debtors (not used)		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-		-	-	-	-	-	-
Payments	(630)	-		(99)	15.8%	(99)	15.8%			(100.0%)

Capital assets	(630)	-	-	(99)	15.8%	(99)	15.8%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(630)	-		(99)	15.8%	(99)	15.8%	-		(100.0%)
Cash Flow from Financing Activities										
Receipts		-	-		-	-		-		-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-		-	-		-	-	-
Payments	-	-	-	-	-			-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		-				-	-			-
Net Increase/(Decrease) in cash held	(151 839)	49 088	(32.3%)	35 802	(23.6%)	84 890	(55.9%)			(100.0%)
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%

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

Part 5: Creditor Age Analysis

•	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	
Bulk Water				-	-	-	-	-	-	-
PAYE deductions				-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-		-	-	-	-	-	-	-	
Loan repayments	-		-	-	-	-	-	-	-	
Trade Creditors	12 891	100.0%	-	-	-	-	-	-	12 891	100.0%
Auditor-General	-		-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-
Total	12 891	100.0%	-	-	-	-	-	-	12 891	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

Tarri. Operating revenue and Experiantic				2021/22				202	20/21	
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Operating Revenue and Expenditure										
Operating Revenue	21 835 041	5 048 544	23.1%	5 246 926	24.0%	10 295 471	47.2%	4 830 903	48.9%	8.6%
Property rates	3 001 498	744 020	24.8%	770 751	25.7%	1 514 771	50.5%	547 230	44.5%	40.8%
Property rates	3 001 476	744 020	24.070	770 731	23.770	1314771	30.376	347 230	44.370	40.070
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%
Operating Expenditure	22 127 805	3 795 910	17.2%	5 628 734	25.4%	9 424 644	42.6%	3 936 196	37.5%	43.0%
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%	75 684	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%	83.69
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%	8.39
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%
Surplus/(Deficit)	(292 764)	1 252 634		(381 808)		870 826		894 707		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	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%)
Surplus/(Deficit) after capital transfers and contributions	2 321 772	1 458 846		239 008		1 697 854		1 359 672		
Taxation	-	-		-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 321 772	1 458 846		239 008		1 697 854		1 359 672		
Attributable to minorities	-	-				-				-
Surplus/(Deficit) attributable to municipality	2 321 772	1 458 846		239 008		1 697 854		1 359 672		
Share of surplus/ (deficit) of associate	2 321 112	1 430 040		237 000	-	1 377 034	-	1 337 072		
Surplus/(Deficit) for the year	2 321 772	1 458 846	-	239 008	-	1 697 854	-	1 359 672		-
Surplus/(Deficit) for the year	2 321 112	1 458 846		239 008		1 09/ 854		1 359 672		

Part 2: Capital Revenue and Expenditure

				202						
	Budget	First C	Quarter	Second	Quarter	Year	to Date	Second	Quarter	
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
									appropriate to	
Capital Revenue and Expenditure										
Source of Finance	3 182 774	348 211	10.9%	550 267	17.3%	898 478	28.2%	417 170	16.5%	31.9%
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,HI	13 000	1 620	12.5%	6 327	48.7%	7 947	61.1%	5 337	50.6%	18.5%
Transfers recognised - capital	2 634 303	316 815	12.0%	471 625	17.9%	788 440	29.9%	360 640	22.6%	30.8%
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%
	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	3 191 669	349 119	10.9%	550 490	17.2%	899 609	28.2%	421 606	16.5%	30.69
Municipal governance and administration	161 060	19 486	12.1%	25 526	15.8%	45 012	27.9%	21 007	3.5%	21.5%
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%	14.59
Internal audit	-	-	-	15	-	15	-	-	-	(100.0%
Community and Public Safety	491 553	13 501	2.7%	46 085	9.4%	59 585	12.1%	49 061	16.9%	(6.1%
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%	18.59
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%	10.59
Health	650	37	5.7%			37	5.7%	161	19.9%	(100.0%
Economic and Environmental Services	609 747	114 326	18.7%	131 903	21.6%	246 229	40.4%	117 605	27.1%	12.29
Planning and Development	107 892	20 940	19.4%	11 588	10.7%	32 528	30.1%	11 552	16.0%	.39
Road Transport	500 705	93 386	18.7%	120 315	24.0%	213 700	42.7%	106 054	29.4%	13.49
Environmental Protection	1 150						-	-	-	-
Trading Services	1 917 240	201 807	10.5%	346 947	18.1%	548 753	28.6%	233 933	21.7%	
Energy sources	387 558	26 666	6.9%	91 843	23.7%	118 509	30.6%	60 510	22.2%	51.89
Water Management	959 777	105 249	11.0%	135 950	14.2%	241 199	25.1%	112 320	23.9%	21.09
Waste Water Management	520 079	66 850	12.9%	117 367	22.6%	184 217	35.4%	60 559	21.5%	93.89
Waste Management	49 826	3 041	6.1%	1 787	3.6%	4 828	9.7%	543	.6%	229.19
Other	12 070	1	_	30	.2%	30	.2%			(100.0%

				202	20/21					
	Budget	First (	Quarter	Second	Quarter	Year	to Date	Second	l Quarter	1 '
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2020/21 to Q2 of 2021/22
Cash Flow from Operating Activities										
Receipts	16 700 871	4 821 015	28.9%	4 958 690	29.7%	9 779 705	58.6%	2 425 944	24.3%	104.4%
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%
Payments	(15 991 607)	(3 919 613)	24.5%	(4 212 501)	26.3%	(8 132 113)		(1 116 381)		
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%	277.3%
Finance charges	(292 723)	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 073)	-	-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	709 265	901 402	127.1%	746 190	105.2%	1 647 592	232.3%	1 309 563	59.8%	(43.0%)
Cash Flow from Investing Activities										
Receipts	(169 659)	571	(.3%)	(159)	.1%	412	(.2%)	155	(648.7%)	(202.7%)
Proceeds on disposal of PPE	60 500	102	.2%	94	.2%	197	.3%	75	.2%	26.2%
Decrease (Increase) in non-current debtors (not used)	-	-	-		-	-	-	-	-	-
Decrease (increase) in non-current receivables	(233 969)	410	(.2%)	(253)	.1%	156	(.1%)	79	-	(421.6%)
Decrease (increase) in non-current investments	3 810	59	1.5%	(0)	-	59	1.5%	1	-	(101.2%)
Payments	(2 682 481)	(328 017)	12.2%	(516 340)	19.2%	(844 357)	31.5%	(177 858)	17.9%	190.3%

Capital assets	(2 682 481)	(328 017)	12.2%	(516 340)	19.2%	(844 357)	31.5%	(177 858)	17.9%	190.3%
Net Cash from/(used) Investing Activities	(2 852 140)	(327 446)	11.5%	(516 499)	18.1%	(843 945)	29.6%	(177 704)	17.9%	190.7%
Cash Flow from Financing Activities										
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%)
Net Cash from/(used) Financing Activities	(42 317)	(12 753)	30.1%	(6 820)	16.1%	(19 573)	46.3%	(10 646)	73.1%	(35.9%)
Net Increase/(Decrease) in cash held	(2 185 192)	561 203	(25.7%)	222 870	(10.2%)	784 074	(35.9%)	1 121 214	357.0%	(80.1%)
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%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	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%
Total By Income Source	1 370 383	5.1%	655 974	2.4%	1 504 848	5.6%	23 342 288	86.9%	26 873 492	100.0%	119 446	.4%	4 365 092	16.2%
Debtors Age Analysis By Customer Group														
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%	-	-	-	-
Total By Customer Group	1 370 383	5.1%	655 974	2.4%	1 504 848	5.6%	23 342 288	86.9%	26 873 492	100.0%	119 446	.4%	4 365 092	16.2%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days Over 90 Days		0 Days	Total		
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
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%
Total	932 750	5.1%	632 140	3.4%	465 918	2.5%	16 393 852	89.0%	18 424 660	100.0%

Contact Details
Municipal Manager
Financial Manager

Source Local Government Database

1. All figures in this report are unaudited.