

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22				
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget			
Operating Revenue and Expenditure																		
Operating Revenue	8 073 601	7 980 003	1 563 746	19,4%	2 674 462	33,1%	1 877 260	23,5%	1 271 232	15,9%	7 386 700	92,6%	1 413 462	94,3%	(10,1%)			
Property rates	1 481 826	1 403 472	345 174	23,3%	346 719	23,4%	349 294	24,9%	346 608	24,7%	1 387 795	98,9%	339 202	100,1%	2,2%			
Service charges - electricity revenue	3 186 037	3 186 037	290 955	9,2%	1 288 728	40,1%	633 226	20,0%	335 879	10,6%	2 528 790	79,9%	542 718	96,5%	(38,1%)			
Service charges - sanitation revenue	1 053 994	1 053 994	240 592	22,2%	260 960	24,1%	282 394	26,8%	273 491	25,9%	1 057 438	100,2%	244 673	99,7%	11,8%			
Service charges - refuse revenue	157 276	157 276	37 208	23,7%	37 502	23,8%	37 651	23,9%	37 835	24,1%	150 197	95,5%	35 377	99,7%	6,9%			
Rental of facilities and equipment	22 569	22 569	8 811	39,0%	8 483	37,6%	8 903	39,5%	9 358	41,5%	35 555	157,5%	8 899	81,0%	5,2%			
Interest earned - external investments	19 766	19 766	2 501	12,7%	2 118	10,7%	2 509	12,7%	10 929	55,3%	18 057	91,4%	3 752	80,0%	191,3%			
Interest earned - outstanding debtors	247 024	247 024	23 518	9,5%	148 225	60,0%	77 474	31,4%	101 467	41,1%	350 685	142,0%	88 686	99,6%	14,4%			
Dividends received	2	2	-	-	3	118,1%	3	118,1%	1447	5,6%	3	118,1%	1 821	19,5%	26,1%			
Fines, penalties and forfeits	25 803	25 803	2 830	11,0%	1 703	6,6%	-	-	-	-	8 256	32,0%	1 194	24,7%	23,5%			
Licences and permits	483	483	279	57,8%	287	59,3%	338	69,8%	291	60,2%	1 194	24,7%	236	64,9%	23,5%			
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	925 317	947 044	356 447	38,5%	341 026	36,9%	225 981	23,9%	7 921	0,8%	931 375	98,3%	(3 104)	73,0%	(365,2%)			
Other revenue	527 717	529 744	155 529	29,5%	156 258	29,6%	158 214	29,9%	54 391	8,4%	514 392	97,1%	53 583	96,3%	(17,2%)			
Gains	1	1	(13)	(1 261,1%)	2 376	229 573,7%	32,2%	229 573,7%	27	2 598,4%	2 390	230 911,0%	3 810	101,5%	(99,3%)			
Operating Expenditure	7 450 829	7 441 806	1 792 003	24,1%	2 401 697	32,2%	1 603 032	21,5%	1 849 554	24,9%	7 646 286	102,7%	1 896 241	113,7%	(2,5%)			
Employee related costs	2 168 336	2 185 749	488 674	22,5%	673 503	31,1%	428 226	19,6%	726 154	33,2%	2 316 557	106,0%	546 607	104,2%	32,8%			
Remuneration of councillors	71 712	66 356	16 505	23,0%	16 020	23,0%	16 020	23,0%	16 976	24,0%	66 134	99,7%	16 310	90,7%	37,5%			
Debt impairment	943 784	943 784	234 149	24,8%	238 323	25,3%	233 406	24,7%	227 095	24,1%	932 973	98,9%	(82 550)	99,7%	(375,1%)			
Depreciation and asset impairment	315 631	300 281	18 177	5,8%	440 008	139,4%	216 265	68,4%	180 064	56,4%	854 514	284,5%	233 083	309,0%	(22,7%)			
Finance charges	198 939	198 939	11 083	5,6%	46 963	23,6%	3 909	2,0%	34 713	17,4%	96 668	48,6%	41 011	48,4%	(15,4%)			
Bulk purchases	2 002 153	2 002 153	746 268	37,3%	475 262	23,7%	301 761	15,1%	300 552	15,0%	1 823 343	91,1%	653 154	106,4%	(54,1%)			
Other Materials	587 807	588 692	116 178	20,3%	247 696	42,2%	222 628	38,1%	220 136	38,7%	868 638	141,8%	257 030	148,9%	(11,4%)			
Contracted services	577 701	563 405	179 865	31,1%	163 669	28,3%	113 250	20,1%	74 208	13,2%	430 991	76,5%	108 041	86,6%	(31,3%)			
Transfers and subsidies	2 830	2 830	1 241	43,8%	1 241	43,8%	1 241	43,8%	1 241	43,8%	7 244	256,0%	4 773	287,0%	(24,0%)			
Other expenditure	327 443	334 536	80 405	24,6%	98 200	30,2%	70 023	20,9%	50 446	15,1%	299 794	89,6%	114 351	94,7%	(65,9%)			
Losses	274 692	274 881	(541)	(2,0%)	1 333	5,1%	1 430	5,2%	1 430	5,2%	2 390	8,7%	4 332	184,0%	140,0%			
Surplus/(Deficit)	622 772	538 198	(228 257)		272 765		274 229		(578 322)		(259 585)		(482 779)					
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a)	917 809	921 901	-	-	308 452	33,4%	129 816	14,1%	(44 375)	(4,8%)	391 893	42,5%	(488 624)	4,9%	(90,9%)			
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	13 000	13 000	1 126	8,7%	831	6,4%	839	6,5%	307	2,4%	3 103	23,9%	2 376	43,8%	(87,1%)			
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 553 581	1 473 099	(227 131)		580 048		404 884		(622 389)		135 411		(969 027)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	1 553 581	1 473 099	(227 131)		580 048		404 884		(622 389)		135 411		(969 027)					
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 553 581	1 473 099	(227 131)		580 048		404 884		(622 389)		135 411		(969 027)					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 553 581	1 473 099	(227 131)		580 048		404 884		(622 389)		135 411		(969 027)					

Part 2: Capital Revenue and Expenditure

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure																	
Source of Finance	1 221 006	1 195 936	140 044	11,5%	259 377	21,2%	157 897	13,2%	233 307	19,5%	790 625	66,1%	338 927	75,5%	(31,2%)		
National Government	917 809	921 901	125 310	13,7%	195 120	21,3%	123 010	13,3%	161 933	6,7%	505 372	54,8%	248 814	75,3%	(71,1%)		
Provincial Government	-	-	-	-	-	-	-	-	122 646	-	122 646	-	-	-	(100,0%)		
District Municipality	13 000	13 000	1 620	12,5%	6 327	48,7%	1 064	8,2%	1 549	11,9%	10 560	81,2%	3 597	116,8%	(57,0%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	13 000	13 000	1 620	12,5%	6 327	48,7%	1 064	8,2%	1 549	11,9%	10 560	81,2%	3 597	116,8%	(57,0%)		
Transfers and subsidies - capital	930 809	934 901	126 930	13,6%	201 447	21,6%	124 073	13,3%	186 127	19,9%	638 577	68,3%	252 412	76,1%	(26,3%)		
Borrowing	587 807	588 692	11 288	1,9%	10 235	1,7%	8 302	1,4%	7 400	1,3%	37 225	6,3%	18 455	17,9%	(59,9%)		
Internally generated funds	290 196	261 035	1 826	0,6%	47 696	16,4%	25 921	9,8%	39 779	15,2%	114 822	44,0%	68 060	54,8%	(41,6%)		
Capital Expenditure Functional	1 221 006	1 195 936	140 044	11,5%	259 377	21,2%	157 897	13,2%	233 307	19,5%	790 625	66,1%	338 927	75,5%	(31,2%)		
Municipal government and administration	75 005	46 390	14 782	19,7%	15 319	20,4%	13 752	29,6%	17 069	36,8%	60 922	131,3%	43 855	95,8%	(61,1%)		
Executive and Council	35 783	19 434	3 127	8,7%	2 377	6,0%	1 956	10,1%	2 802	14,4%	10 822	52,8%	5 630	61,7%	(50,2%)		
Finance and administration	39 222	26 956	11 655	29,7%	12 942	33,0%	11 796	43,8%	14 267	52,9%	50 660	187,9%	38 225	106,0%	(62,7%)		
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	379 988	360 324	9 029	2,4%	36 556	10,1%	36 394	10,1%	58 419	16,2%	140 398	39,0%	32 058	64,9%	82,2%		
Community and Social Services	2 233	2 900	-	-	261	11,7%	98	3,4%	232	8,0%	590	20,4%	1 235	91,8%	(81,2%)		
Sport And Recreation	21 331	15 324	144	0,7%	3 149	14,8%	392	2,6%	5 719	37,3%	9 404	61,4%	1 658	79,0%	244,9%		
Public Safety	14 745	8 460	8 460	100,0%	155	1,0%	46	0,5%	1 208	14,3%	1 409	16,7%	3 208	95,0%	(62,3%)		
Housing	341 880	333 641	8 884	2,6%	32 991	9,7%	35 859	10,7%	51 260	15,4%	128 994	38,7%	25 957	62,8%	97,5%		
Economic and Environmental Services	303 496	363 874	82 457	27,2%	84 470	27,8%	43 818	12,0%	71 143	19,8%	281 887	77,5%	140 921	82,4%	(49,5%)		
Planning and Development	43 703	38 703	3 972	9,1%	4 847	11,1%	4 389	11,3%	13 208	34,1%	11 808	34,1%	10 333	100,0%	(100,0%)		
Road Transport	259 792	325 171	78 485	30,2%	79 623	30,6%	39 429	12,1%	71 143	21,9%	268 679	82,6%	130 588	81,4%	(45,5%)		
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	450 817	416 249	33 776	7,5%	123 033	27,3%	62 934	15,1%	83 152	20,0%	302 894	72,8%	120 356	65,7%	(30,9%)		
Energy sources	217 752	225 752	(154)	(0,1%)	63 134	29,0%	25 793	11,4%	26 683	11,8%	115 455	51,1%	56 894	74,7%	(53,1%)		
Water Management	114 286	123 776	22 305	19,5%	40 796	35,7%	21 874	17,7%	35 226	28,5%	120 201	97,1%	32 307	67,4%	9,0%		
Waste Water Management	104 807	64 621	11 625	11,1%	19 103	18,2%	15 266	23,6%	21 243	32,8%	67 239	103,7%	38 489	53,9%	(30,2%)		
Waste Management	13 773	1 900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 900	9 100															

Payments	(131 522)	-	-	-	-	-	(42 096)	-	(63 589)	-	(105 685)	-	-	-	(100,0%)
Repayment of borrowing	(131 522)	-	-	-	-	-	(42 096)	-	(63 589)	-	(105 685)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(131 522)	-	-	-	-	-	(42 096)	-	(63 589)	-	(105 685)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	718 964	-	152 314	21,2%	1 258 785	175,1%	1 002 825	-	(295 022)	-	2 118 902	-	305 157	56,7%	(196,7%)
Cash/cash equivalents at the year begin:	193 229	193 229	461 396	238,8%	613 710	317,6%	1 872 494	969,1%	2 875 319	1 488,0%	4 61 396	238,8%	979 553	(341,6%)	193,5%
Cash/cash equivalents at the year end:	912 193	193 229	613 710	67,3%	1 872 494	205,3%	2 875 319	1 488,0%	2 580 297	1 335,4%	2 580 297	1 335,4%	1 284 709	91,3%	100,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	231 771	8,4%	60 274	2,2%	62 186	2,3%	2 391 855	87,1%	2 746 087	39,3%	1 534 548	55,9%	459 350	16,7%
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	1	100,0%	1	-	425 502	51 451 319,6%	8 632	1 043 782,9%
Receivables from Non-exchange Transactions - Property Rates	184 188	10,6%	50 930	2,9%	193 098	11,2%	1 303 167	75,3%	1 731 383	24,8%	707 560	40,9%	193 336	11,2%
Receivables from Exchange Transactions - Waste Water Management	53 399	6,9%	18 356	2,4%	41 494	5,4%	659 290	85,3%	772 539	11,0%	374 894	48,5%	62 205	8,1%
Receivables from Exchange Transactions - Waste Management	20 194	5,8%	7 581	2,2%	7 119	2,0%	316 181	90,1%	351 075	5,0%	(640 064)	(182,3%)	37 286	10,6%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	(158 580)	#####	-	-
Interest on Amear Debtor Accounts	60 844	4,7%	28 813	2,2%	28 027	2,2%	1 168 182	90,8%	1 285 866	18,4%	807 548	62,8%	3 592	,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36 616	34,0%	1 771	1,6%	1 916	1,8%	67 428	62,6%	107 731	1,5%	(2 941 894)	(2 730,8%)	5 521	5,1%
Total By Income Source	587 012	8,4%	167 726	2,4%	333 839	4,8%	5 906 105	84,4%	6 994 682	100,0%	109 515	1,6%	769 923	11,0%
Debtors Age Analysis By Customer Group														
Organs of State	100 597	8,1%	33 031	2,7%	210 143	17,0%	892 572	72,2%	1 236 343	17,7%	266 454	21,6%	392 497	31,7%
Commercial	163 445	13,4%	30 343	2,5%	26 136	2,1%	996 677	81,5%	1 216 601	17,4%	(1 434 163)	(117,9%)	-	-
Households	322 970	7,1%	104 352	2,3%	97 560	2,1%	4 016 855	88,4%	4 541 737	64,9%	1 277 223	28,1%	377 425	8,3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	587 012	8,4%	167 726	2,4%	333 839	4,8%	5 906 105	84,4%	6 994 682	100,0%	109 515	1,6%	769 923	11,0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	189 499	100,0%	-	-	-	-	-	-	189 499	56,6%
PAYE deductions	36 498	100,0%	-	-	-	-	-	-	36 498	10,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	50 324	100,0%	-	-	-	-	-	-	50 324	15,0%
Trade Creditors	20 698	35,3%	18 848	32,1%	3 537	6,0%	15 589	26,6%	58 672	17,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	297 019	88,7%	18 848	5,6%	3 537	1,1%	15 589	4,7%	334 993	100,0%

Contact Details

Municipal Manager	Mr Mzingisi Nkungwana	051 405 8621
Financial Manager	Mr Sabata Mokoeng	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	27 941	(4 951)	-	-	-	-	-	-	-	-	-	-	-	-	400	,7%	(100,0%)
Cash/cash equivalents at the year begin:	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	28 441	(4 451)	-	-	-	-	-	-	-	-	-	-	-	-	400	,7%	(100,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 500	4,6%	(5)	-	1 206	2,2%	50 665	93,2%	54 365	15,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 602	28,1%	27	,2%	542	4,2%	8 644	67,5%	12 815	3,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 366	5,5%	(4)	-	1 627	2,7%	56 365	91,9%	61 354	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managemen	1 765	3,8%	0	-	854	1,9%	43 351	94,3%	45 970	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 715	3,9%	2	-	825	1,9%	41 342	94,2%	43 884	12,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	2,7%	-	-	16	1,3%	1 158	96,0%	1 206	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 777	3,0%	-	-	1 726	1,4%	120 640	95,6%	126 144	36,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32	6,6%	(0)	-	16	3,3%	431	90,1%	479	,1%	-	-	-	-
Total By Income Source	16 790	4,8%	20	-	6 811	2,0%	322 596	93,2%	346 217	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	529	8,5%	(2)	-	349	5,6%	5 347	85,9%	6 222	1,8%	-	-	-	-
Commercial	1 507	13,6%	27	,2%	458	4,1%	9 083	82,0%	11 075	3,2%	-	-	-	-
Households	13 790	4,5%	(5)	-	5 457	1,8%	284 864	93,7%	304 106	87,8%	-	-	-	-
Other	965	3,9%	0	-	548	2,2%	23 302	93,9%	24 814	7,2%	-	-	-	-
Total By Customer Group	16 790	4,8%	20	-	6 811	2,0%	322 596	93,2%	346 217	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 953	9,5%	3 936	3,1%	2 714	2,2%	107 561	85,3%	126 164	80,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 018	11,0%	830	3,0%	615	2,2%	22 871	83,7%	27 334	17,3%
Auditor-General	-	-	-	-	16	,6%	2 891	99,4%	2 907	1,8%
Other	353	26,7%	754	57,1%	83	6,3%	131	9,9%	1 320	,8%
Total	15 324	9,7%	5 520	3,5%	3 428	2,2%	133 453	84,6%	157 725	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	333 865	323 948	76 667	23,0%	161 522	48,4%	(74 005)	(22,8%)	152 182	47,0%	316 365	97,7%	101 642	58,5%	49,7%
Property rates	40 172	40 172	8 854	22,0%	66 337	165,1%	(134 185)	(334,0%)	100 895	251,2%	41 900	104,3%	33 167	119,6%	204,2%
Service charges – water revenue	77 502	77 502	-	-	7 572	9,8%	51 096	65,9%	19 400	25,0%	79 068	100,7%	7 572	10,5%	156,2%
Service charges – sanitation revenue	48 825	48 825	23 918	49,0%	19 377	39,7%	(6 948)	(13,8%)	13 500	27,6%	50 150	102,7%	12 394	44,3%	8,9%
Service charges – refuse revenue	21 527	22 999	3 530	16,4%	202	,9%	13 826	60,1%	5 600	24,3%	23 159	100,7%	7 209	53,5%	(22,3%)
Rental of facilities and equipment	15 968	17 875	2 636	16,5%	124	,8%	10 580	59,2%	4 700	26,3%	18 040	100,9%	5 122	57,0%	(8,2%)
Interest earned - external investments	884	800	74	8,3%	861	97,4%	(466)	(58,3%)	332	41,5%	801	100,1%	861	56,4%	(61,4%)
Interest earned - outstanding debtors	94	94	-	-	-	-	-	-	-	-	-	(0)	(0)	(100,0%)	
Dividends received	30 012	18 000	2 501	8,3%	(1 919)	(6,4%)	(582)	(3,2%)	(0)	-	(0)	-	(928)	(4,8%)	(100,0%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	97 482	97 482	35 150	36,1%	65 327	67,0%	(0)	-	(0)	-	100 477	103,1%	32 979	87,6%	(100,0%)
Other revenue	1 400	200	4	,3%	3 641	260,0%	(7 628)	(3 814,0%)	7 755	3 877,5%	3 771	1 885,6%	3 266	2 546,7%	137,4%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	414 918	396 266	37 259	9,0%	450 739	108,6%	(265 385)	(67,0%)	71 682	18,1%	294 296	74,3%	230 382	97,7%	(68,9%)
Employee related costs	119 881	129 881	15 471	12,9%	305 182	254,6%	(221 564)	(170,6%)	36 174	27,9%	135 263	104,1%	144 790	211,1%	(75,0%)
Remuneration of councillors	5 200	5 200	3 307	63,6%	12 041	231,6%	(11 363)	(218,5%)	857	16,5%	4 842	93,1%	8 182	199,4%	(89,5%)
Debt impairment	46 497	46 497	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	46 000	46 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	60 000	45 000	9 420	15,7%	54 199	90,3%	(32 305)	(71,8%)	12 600	28,0%	43 914	97,6%	34 169	80,1%	(63,1%)
Bulk purchases	60 000	60 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	45 250	45 250	8 240	18,2%	59 680	131,9%	(38 495)	(85,1%)	0	0	29 625	65,0%	29 940	71,3%	(100,0%)
Contracted services	9 000	2 000	-	-	4 951	55,0%	(2 276)	(113,8%)	2 524	126,2%	5 200	260,0%	4 723	24,2%	(46,6%)
Transfers and subsidies	90	90	-	-	(670)	(744,8%)	816	906,9%	(50)	(55,6%)	96	106,6%	60	60,0%	(183,6%)
Other expenditure	23 000	16 348	821	3,6%	15 357	66,8%	(5 593)	(34,2%)	3 827	23,4%	14 412	88,2%	8 618	49,9%	(55,6%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(81 052)	(72 318)	39 407		(289 218)				191 380		80 500		22 070	(128 740)	
Transfers and subsidies - capital (monetary allocations) (Nat/Prov a	52 419	52 419	13 895	26,5%	-	-	-	-	-	-	13 895	26,5%	(0)	14,9%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	10 167	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(18 466)	(19 899)	53 302		(289 218)				191 380		80 500		35 965	(128 740)	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(18 466)	(19 899)	53 302		(289 218)				191 380		80 500		35 965	(128 740)	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(18 466)	(19 899)	53 302		(289 218)				191 380		80 500		35 965	(128 740)	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(18 466)	(19 899)	53 302		(289 218)				191 380		80 500		35 965	(128 740)	

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	62 567	62 567	6 179	9,9%	-	-	-	-	-	-	6 179	9,9%	1 386	1,7%	(100,0%)
National Government	52 400	52 400	3 025	5,8%	-	-	-	-	-	-	3 025	5,8%	-	-	-
Provincial Government	10 167	10 167	3 154	31,0%	-	-	-	-	-	-	3 154	31,0%	1 386	1,7%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 567	62 567	6 179	9,9%	-	-	-	-	-	-	6 179	9,9%	1 386	1,7%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	62 567	62 567	6 179	9,9%	-	-	-	-	-	-	6 179	9,9%	7 009	12,6%	(100,0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	7 009	100,0%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	0	0	(100,0%)
Community and Public Safety	987	987	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	987	987	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 860	5 860	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 860	5 860	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	55 720	55 720	6 179	11,1%	-	-	-	-	-	-	6 179	11,1%	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	55 720	55 720	6 179	11,1%	-	-	-	-	-	-	6 179	11,1%	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	255 786	255 786	83 773	32,8%	-	-	-	-	-	-	83 773	32,8%	-	-	-
Property rates	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	57 000	57 000	58 953	103,4%	-	-	-	-	-	-	58 953	103,4%	-	-	-
Other revenue	2 378	2 378	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	97 482	97 482	20 452	21,0%	-	-	-	-	-	-	20 452	21,0%	-	-	-
Transfers and Subsidies - Capital	52 419	52 419	4 368	8,3%	-	-	-	-	-	-	4 368	8,3%	-	-	-
Interest	16 507	16 507	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(322 421)	(322 421)	(10 334)	3,2%	-	-	2 128	(7%)	41 400	(12,8%)	33 194	(10,3%)	-	-	(100,0%)
Suppliers and employees	(262 311)	(262 311)	(10 334)	3,9%	-	-	2 128	(8%)	41 400	(15,8%)	33 194	(12,7%)	-	-	(100,0%)
Finance charges	(60 000)	(60 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(90)	(90)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(66 635)	(66 635)	73 439	(110,2%)	-	-	2 128	(3,2%)	41 400	(62,1%)	116 968	(175,5			

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(66 635)	(66 635)	73 439	(110,2%)	-	-	2 128	(3,2%)	41 400	(62,1%)	116 968	(175,5%)	-	-	-	-	(100,0%)
Cash/cash equivalents at the year begin:	(390)	(390)	-	-	73 657	(18 868,9%)	73 992	(18 954,5%)	79 609	(20 393,4%)	-	-	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	(67 026)	(67 026)	73 439	(109,6%)	73 876	(110,2%)	77 922	(116,3%)	121 009	(180,5%)	121 009	(180,5%)	-	-	-	-	(100,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	571	4,4%	833	6,5%	571	4,4%	10 915	84,7%	12 891	2,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	665	2%	605	2%	594	2%	265 641	99,3%	267 506	55,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	1 981	1,8%	1 974	1,8%	1 947	1,7%	105 585	94,7%	111 487	23,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 482	1,9%	1 478	1,9%	1 461	1,8%	74 736	94,4%	79 157	16,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	71	1,0%	71	1,0%	71	1,0%	6 879	97,0%	7 092	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	2,0%	4	2,0%	4	2,0%	170	94,1%	180	-	-	-	-	-
Total By Income Source	4 774	1,0%	4 964	1,0%	4 648	1,0%	463 926	97,0%	478 313	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	475	1,2%	1 144	2,9%	765	1,9%	36 920	93,9%	39 304	8,2%	-	-	-	-
Commercial	460	1,5%	440	1,5%	560	1,9%	28 301	95,1%	29 761	6,2%	-	-	-	-
Households	3 839	9%	3 381	8%	3 323	8%	398 706	97,4%	409 248	85,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 774	1,0%	4 964	1,0%	4 648	1,0%	463 926	97,0%	478 313	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	62	1,9%	100	3,0%	32	1,0%	3 163	94,2%	3 357	4%
Bulk Water	7 796	1,4%	6 538	1,2%	6 399	1,2%	522 487	95,2%	543 223	70,5%
PAYE deductions	1 667	10,4%	1 464	9,2%	1 717	10,8%	11 110	69,6%	15 969	2,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 869	1,1%	1 883	1,2%	1 794	1,1%	157 650	96,6%	163 196	21,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	328	1,8%	1 150	6,4%	1 735	9,7%	14 767	82,1%	17 980	2,3%
Auditor-General	43	,5%	52	,7%	73	,9%	7 671	97,9%	7 839	1,0%
Other	194	1,0%	1 436	7,6%	-	-	17 286	91,4%	18 916	2,5%
Total	11 961	1,6%	12 624	1,6%	11 751	1,5%	734 134	95,3%	770 470	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	233 544	204 594	63 126	27,0%	31 478	13,5%	48 412	23,7%	(19 194)	(9,4%)	123 822	60,5%	18 456	39,0%	(204,0%)
Operating Revenue	233 544	204 594	63 126	27,0%	31 478	13,5%	48 412	23,7%	(19 194)	(9,4%)	123 822	60,5%	18 456	39,0%	(204,0%)
Property rates	9 680	9 680	6 512	67,3%	1 956	20,2%	1 217	12,6%	(16 144)	(166,8%)	(6 458)	(66,7%)	1 157	102,8%	(1 495,0%)
Service charges - electricity revenue	30 780	30 780	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	42 492	42 492	28 753	67,7%	19 124	45,0%	38 212	89,9%	(43 710)	(102,9%)	42 379	99,7%	8 189	94,0%	(63,8%)
Service charges - sanitation revenue	9 334	9 334	1 704	18,3%	2 554	27,4%	1 702	18,2%	2 760	29,6%	8 720	93,4%	1 642	70,0%	68,1%
Service charges - refuse revenue	5 184	5 184	1 017	19,6%	1 525	29,4%	1 018	19,6%	1 538	29,7%	5 098	98,3%	991	73,6%	55,1%
Rental of facilities and equipment	570	570	52	9,1%	86	15,1%	56	9,8%	208	36,5%	402	70,5%	92	47,7%	126,9%
Interest earned - external investments	450	250	69	15,4%	22	4,9%	8	3,3%	55	22,1%	155	62,1%	17	50,1%	232,2%
Interest earned - outstanding debtors	6 500	150	(3)	(1%)	5 988	92,1%	6 164	4 109,3%	9 493	6 328,5%	21 642	14 427,8%	54	,8%	17 581,0%
Dividends received	10	10	-	-	14	140,0%	-	-	3	-	14	140,0%	-	-	55,1%
Fines, penalties and forfeits	35 000	12 500	52	,1%	68	,2%	3	-	286	2,3%	408	3,3%	95	2,2%	201,5%
Licences and permits	0	0	-	-	-	-	0	48,5%	-	-	0	48,5%	0	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	80 762	80 762	24 923	30,9%	-	-	-	-	26 195	32,4%	51 118	63,3%	6 096	45,4%	329,7%
Other revenue	12 783	12 883	48	,4%	140	1,1%	31	,2%	77	,6%	296	2,3%	70	1,7%	10,0%
Gains	-	-	-	-	-	-	-	-	49	-	49	-	55	-	(11,3%)
Operating Expenditure	230 593	234 156	18 403	8,0%	28 857	12,5%	12 210	5,2%	38 588	16,5%	98 058	41,9%	33 086	41,9%	16,6%
Employee related costs	86 985	84 528	12 887	14,8%	21 334	24,5%	6 865	8,1%	21 771	25,8%	62 857	74,4%	19 772	81,0%	10,1%
Remuneration of councillors	4 828	5 416	768	15,9%	1 184	24,5%	425	7,9%	1 277	23,6%	3 655	67,5%	1 013	70,4%	26,1%
Debt impairment	35 016	35 016	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 888	24 888	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	8 400	8 400	68	,8%	91	1,1%	28	,3%	651	7,7%	839	10,0%	208	3,2%	212,2%
Bulk purchases	28 522	32 022	227	,8%	674	2,4%	424	1,5%	2 238	3,9%	2 562	8,0%	17	,3%	(100,0%)
Other materials	1 372	2 627	368	23,5%	438	31,9%	367	14,0%	81	3,1%	1 194	45,4%	1 651	83,3%	124,4%
Contracted services	17 095	17 161	2 601	15,2%	2 718	15,9%	2 363	13,9%	2 875	16,8%	10 588	61,7%	1 281	45,6%	124,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	23 487	24 098	1 544	6,6%	2 418	10,3%	1 707	7,1%	10 695	44,4%	16 364	67,9%	9 157	52,8%	16,8%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	4	-	(100,0%)
Surplus/(Deficit)	2 951	(29 561)	44 724		2 621		36 203		(57 782)		25 765		(14 630)		
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	78 350	78 350	-	-	29 513	37,7%	-	-	-	-	29 513	37,7%	-	2,5%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 301	48 789	44 724		32 134		36 203		(57 782)		55 278		(14 630)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	81 301	48 789	44 724		32 134		36 203		(57 782)		55 278		(14 630)		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 301	48 789	44 724		32 134		36 203		(57 782)		55 278		(14 630)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 301	48 789	44 724		32 134		36 203		(57 782)		55 278		(14 630)		

Part 2: Capital Revenue and Expenditure

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure	81 887	78 522	8 140	9,9%	5 652	6,9%	198	,3%	5 534	7,0%	19 525	24,9%	12 591	53,6%	(56,0%)
Source of Finance	81 887	78 522	8 140	9,9%	5 652	6,9%	198	,3%	5 534	7,0%	19 525	24,9%	12 591	53,6%	(56,0%)
National Government	77 395	77 395	8 140	10,5%	5 628	7,3%	-	-	5 366	6,9%	19 134	24,7%	11 158	52,0%	(51,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	1 434	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 395	77 395	8 140	10,5%	5 628	7,3%	-	-	5 366	6,9%	19 134	24,7%	12 591	53,6%	(57,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 493	1 128	24	,5%	198	17,6%	169	14,9%	391	34,7%	391	34,7%	-	-	(100,0%)
Capital Expenditure Functional	81 887	78 522	8 140	9,9%	5 652	6,9%	198	,3%	5 684	7,2%	19 675	25,1%	12 584	53,6%	(54,8%)
Municipal governance and administration	793	813	5	,6%	17	2,2%	182	22,4%	80	9,8%	284	34,9%	17	35,4%	372,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	793	813	5	,6%	17	2,2%	182	22,4%	80	9,8%	284	34,9%	17	35,4%	372,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	860	860	-	-	-	-	-	-	-	-	-	-	-	1,4%	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	24,8%	-
Sport And Recreation	860	860	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 597	7 612	-	-	852	9,9%	-	-	669	8,8%	1 521	20,0%	-	203,3%	(100,0%)
Planning and Development	-	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 597	7 597	-	-	852	9,9%	-	-	669	8,8%	1 521	20,0%	-	203,3%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	71 638	69 238	8 136	11,4%	4 782	6,7%	16	-	4 936	7,1%	17 870	25,8%	12 567	44,1%	(60,7%)
Energy sources	8 562	8 562	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	41 638	41 638	5 469	13,1%	3 826	9,2%	16	-	1 362	3,3%	10 674	25,6%	12 567	48,8%	(89,2%)
Waste Water Management	21 437	19 037	2 665	12,4%	956	4,5%	-	-	3 574	18,8%	7 196	37,8%	-	38,4%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities	248 834	237 399	26 573	10,7%	9 523	3,8%	2 462	1,0%	29 821	12,6%	68 379	28,8%	5 561	60,4%	436,3%
Receipts	248 834	237 399	26 573	10,7%	9 523	3,8%	2 462	1,0%	29 821	12,6%					

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(1)	-	-	-	(0)	-	(1)	-	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	9 783	(1 383)	4 244	43.4%	2 002	20.5%	(2 748)	198.7%	22 672	(1 638.9%)	26 170	(1 891.7%)	(7 128)	(10.0%)	(418.1%)	
Cash/cash equivalents at the year begin:	33 295	33 295	5 067	15.2%	9 311	28.0%	11 313	34.0%	8 565	25.7%	5 067	15.2%	(48 744)	-	(117.6%)	
Cash/cash equivalents at the year end:	43 078	31 912	9 311	21.6%	11 313	26.3%	8 565	26.8%	31 237	97.9%	31 237	97.9%	(55 871)	(69.0%)	(155.9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 717	2.1%	4 998	2.3%	6 076	2.7%	206 306	92.9%	222 097	53.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	4	100.0%	4	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	606	1.8%	53	.2%	75	.2%	32 985	97.8%	33 718	8.2%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Managemen	1 003	1.6%	1 128	1.8%	915	1.4%	60 124	95.2%	63 170	15.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	584	1.8%	585	1.8%	563	1.7%	31 420	94.8%	33 152	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 140	6.4%	3 187	6.4%	3 117	6.3%	39 985	80.9%	49 429	12.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	103	.9%	102	.9%	102	.9%	10 894	97.3%	11 200	2.7%	-	-	-	-
Total By Income Source	10 152	2.5%	10 052	2.4%	10 848	2.6%	381 719	92.5%	412 771	100.0%	0	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 614	2.5%	9 505	2.5%	10 304	2.7%	348 362	92.2%	377 785	91.5%	0	-	-	-
Commercial	538	1.5%	547	1.5%	544	1.6%	33 357	95.3%	34 986	8.5%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 152	2.5%	10 052	2.4%	10 848	2.6%	381 719	92.5%	412 771	100.0%	0	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 411	8.4%	645	.5%	1 677	1.2%	121 590	89.9%	135 322	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 411	8.4%	645	.5%	1 677	1.2%	121 590	89.9%	135 322	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	63 471	63 285	21 176	33,4%	18 252	28,8%	12 895	20,4%	996	1,6%	53 319	84,3%	11 086	73,0%		(91,0%)	
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	939	649	203	21,6%	235	25,1%	240	37,0%	254	39,1%	932	143,6%	102	71,5%		(100,0%)	
Interest earned - external investments	620	620	207	33,3%	98	15,9%	118	19,1%	62	10,0%	486	78,3%	110	101,0%		(100,0%)	
Interest earned - outstanding debtors	-	392	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	20	20	4	18,9%	4	19,6%	11	55,7%	3	17,0%	22	111,2%	-	-		(100,0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	61 832	61 536	20 744	33,5%	17 888	28,9%	12 511	20,3%	479	0,8%	51 632	83,9%	10 727	72,4%		(95,5%)	
Other revenue	60	68	18	30,7%	16	25,9%	15	22,2%	198	293,0%	247	365,5%	147	1 011,7%		34,8%	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	62 985	62 315	12 635	20,1%	14 566	23,1%	12 815	20,6%	18 677	30,0%	58 694	94,2%	13 864	57,8%		34,7%	
Employee related costs	47 148	45 224	10 971	23,3%	12 492	26,5%	10 973	24,3%	13 776	30,5%	48 211	106,6%	11 125	71,9%		23,8%	
Remuneration of councillors	4 887	4 486	1 220	25,0%	996	20,4%	1 071	23,9%	1 109	24,7%	4 395	98,0%	1 180	64,7%		(6,0%)	
Debt impairment	491	883	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	1 000	1 000	151	15,1%	453	45,3%	-	-	-	-	605	60,5%	-	-		(99,5%)	
Finance charges	80	35	1	1,4%	0	0,3%	0	1,1%	1	2,0%	2	7,0%	150	52,3%		(99,5%)	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	180	150	3	1,7%	4	2,4%	14	9,1%	38	25,4%	59	39,4%	8	2,2%		385,8%	
Contracted services	5 481	5 434	12	0,2%	35	0,6%	156	2,9%	1 540	28,3%	1 744	32,1%	808	23,3%		90,7%	
Transfers and subsidies	72	57	-	-	-	-	-	-	56	98,4%	56	98,4%	51	44,6%		9,8%	
Other expenditure	3 646	5 045	277	7,6%	586	16,1%	601	11,9%	2 157	42,8%	3 622	71,8%	542	41,6%		297,8%	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	486	970	8 540		3 685		80		(17 681)		(5 375)		(2 778)				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	486	970	8 540		3 685		80		(17 681)		(5 375)		(2 778)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	486	970	8 540		3 685		80		(17 681)		(5 375)		(2 778)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	486	970	8 540		3 685		80		(17 681)		(5 375)		(2 778)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	486	970	8 540		3 685		80		(17 681)		(5 375)		(2 778)				

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	486	970	15	3,2%	-	-	40	4,1%	73	7,5%	129	13,3%	41	26,6%		77,7%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	3	0,3%	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	486	970	15	3,2%	-	-	40	4,1%	73	7,5%	129	13,3%	41	26,6%		77,7%
Capital Expenditure Functional	486	970	15	3,2%	-	-	40	4,1%	73	7,5%	129	13,3%	41	26,6%		77,7%
Municipal governance and administration	486	970	-	-	-	-	40	4,1%	73	7,5%	113	11,7%	41	28,8%		77,7%
Executive and Council	176	20	-	-	-	-	40	200,8%	18	90,4%	98	291,2%	14	73,6%		31,6%
Finance and administration	310	950	-	-	-	-	-	-	55	5,8%	55	5,8%	27	21,9%		100,8%
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Cash Flow from Operating Activities																
Receipts	63 471	63 471	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 639	1 639	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	61 832	61 832	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(61 422)	(61 422)	6 706	(10,9%)	7 660	(12,5%)	10 644	(17,3%)	8 806	(14,3%)	33 815	(55,1%)	2 341	(3,8%)		276,2%
Suppliers and employees	(61 342)	(61 342)	6 706	(10,9%)	7 660	(12,5%)	10 644	(17,4%)	8 806	(14,4%)	33 815	(55,1%)	2 341	(3,8%)		276,2%
Finance charges	(80)	(80)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 049	2 049	6 706	327,3%	7 660	373,8%	10 644	519,5%	8 806	429,7%	33 815	1 650,3%	2 341	42,7%		276,2%
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	-	-	-	-												

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 049	2 049	6 706	327,3%	7 660	373,8%	10 644	519,5%	8 806	429,7%	33 815	1 650,3%	2 341	42,7%	276,2%	
Cash/cash equivalents at the year begin:	10 176	10 176	-	-	6 706	65,9%	14 366	141,2%	25 009	245,8%	-	-	(3 197)	-	(82,3%)	
Cash/cash equivalents at the year end:	12 225	12 225	6 706	54,9%	14 366	117,5%	25 009	204,6%	33 815	276,6%	33 815	276,6%	(856)	(15,6%)	(4 050,9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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														
Origins 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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	217	3,2%	(20)	(,3%)	0	-	6 636	97,1%	6 833	100,0%
Total	217	3,2%	(20)	(,3%)	0	-	6 636	97,1%	6 833	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	104 317	104 317	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	104 317	104 317	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts It o Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 360	2.8%	-	-	4 019	1.1%	356 496	96.1%	370 876	28.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 914	1.9%	(56)	(1%)	914	9%	98 382	97.3%	101 153	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 152	3.0%	(1)	-	5 009	1.5%	324 269	95.5%	339 429	26.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managemen	5 006	2.4%	-	-	2 526	1.2%	201 484	96.4%	209 016	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 817	2.3%	-	-	1 391	1.1%	119 375	96.6%	123 584	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	61	2.6%	-	-	30	1.3%	2 235	96.1%	2 326	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	99 221	100.0%	99 221	7.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(541)	(1.1%)	(2 944)	(5.8%)	(1 907)	(3.7%)	56 552	110.5%	51 159	3.9%	-	-	-	-
Total By Income Source	29 769	2.3%	(3 001)	(2%)	11 983	9%	1 258 014	97.0%	1 296 765	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 456	3.0%	(976)	(1.2%)	1 114	1.3%	80 448	96.9%	83 041	6.4%	-	-	-	-
Commercial	3 873	10.4%	(246)	(7%)	305	8%	33 355	89.5%	37 287	2.9%	-	-	-	-
Households	23 309	2.0%	(1 753)	(1%)	10 514	9%	1 143 661	97.3%	1 175 731	90.7%	-	-	-	-
Other	132	18.7%	(29)	(3.6%)	50	7.1%	549	77.8%	706	1%	-	-	-	-
Total By Customer Group	29 769	2.3%	(3 001)	(2%)	11 983	9%	1 258 014	97.0%	1 296 765	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	25 699	100.0%	25 699	31.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	12 000	100.0%	12 000	14.9%
Auditor-General	-	-	-	-	-	-	(1 993)	100.0%	(1 993)	(2.5%)
Other	-	-	-	-	1 448	3.2%	43 496	96.8%	44 944	55.7%
Total	-	-	-	-	1 448	1.8%	79 202	98.2%	80 651	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	135 703	136 083	7 630	5,6%	12 789	9,4%	10 716	7,9%	25 873	19,0%	57 008	41,9%	36 894	107,9%	(29,9%)		
Property rates	10 372	10 372	847	8,2%	1 695	16,3%	1 692	16,3%	5 516	53,2%	9 750	94,0%	821	154,7%	571,9%		
Service charges - electricity revenue	12 664	12 729	1 147	9,1%	1 691	13,4%	(415)	(3,3%)	230	1,8%	2 653	20,8%	3 776	125,8%	(93,9%)		
Service charges - sanitation revenue	2 582	2 582	191	7,4%	394	15,3%	289	10,8%	736	28,5%	1 600	62,0%	560	123,2%	31,4%		
Service charges - refuse revenue	15 418	15 418	1 630	10,6%	3 033	19,7%	2 831	18,4%	6 035	39,1%	13 529	87,7%	4 290	123,1%	40,7%		
Rental of facilities and equipment	10 190	10 190	1 072	10,5%	1 973	19,4%	1 954	19,3%	3 927	38,5%	8 935	87,7%	2 814	104,7%	39,5%		
Interest earned - external investments	477	477	43	8,9%	59	12,3%	44	9,2%	88	18,4%	233	48,8%	121	110,1%	(27,3%)		
Interest earned - outstanding debtors	184	184	1	,5%	2	1,1%	3	1,7%	1	,4%	7	3,7%	48	83,4%	(98,5%)		
Dividends received	19 534	19 534	1 783	9,1%	3 815	19,5%	4 181	21,4%	9 061	46,4%	18 841	96,4%	5 232	166,4%	73,2%		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	63 683	63 683	757	1,2%	-	-	-	-	-	-	757	1,2%	18 636	93,9%	(100,0%)		
Other revenue	598	913	160	26,8%	126	21,1%	137	15,0%	280	30,7%	704	77,1%	597	(2,072%)	(53,1%)		
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	136 009	162 390	33 172	24,4%	25 570	18,8%	20 898	12,9%	26 167	16,1%	105 807	65,2%	22 369	164,9%	17,0%		
Employee related costs	61 061	61 061	21 622	35,4%	8 640	14,1%	13 227	21,7%	8 737	14,3%	52 226	85,5%	12 462	110,5%	(29,9%)		
Remuneration of councillors	3 131	3 131	1 235	39,4%	594	19,0%	1 032	32,9%	903	28,8%	3 764	120,2%	739	133,3%	22,2%		
Debt impairment	17 740	17 740	121	,7%	-	-	-	-	0	-	121	,7%	-	-	(100,0%)		
Depreciation and asset impairment	2 339	2 339	-	-	-	-	-	-	-	-	-	-	-	817,4%	-	-	
Finance charges	1 000	974	124	12,4%	17	1,7%	17	1,8%	1 436	147,4%	1 595	163,8%	91	2 492,3%	1 476,5%		
Bulk purchases	10 000	15 588	678	6,8%	136	1,4%	187	1,2%	2 790	17,9%	3 791	24,3%	267	303,0%	946,7%		
Other materials	8 378	8 626	162	2,5%	855	13,4%	266	3,1%	717	8,3%	2 000	23,2%	164	209,2%	337,0%		
Contracted services	21 140	37 928	6 978	33,0%	13 606	64,4%	4 417	11,6%	10 359	27,3%	36 359	93,2%	7 722	198,8%	34,1%		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	13 221	15 003	2 251	17,0%	1 722	13,0%	1 753	11,7%	1 225	8,2%	6 951	46,3%	924	156,4%	32,5%		
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(306)	(26 306)	(25 541)		(12 782)		(10 181)		(294)		(48 799)		14 526				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	137 132	137 132	11 086	8,1%	4 855	3,5%	4 576	3,3%	-	-	20 520	15,0%	-	39,3%	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	136 826	110 826	(14 455)		(7 927)		(5 603)		(294)		(28 279)		14 526				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	136 826	110 826	(14 455)		(7 927)		(5 603)		(294)		(28 279)		14 526				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	136 826	110 826	(14 455)		(7 927)		(5 603)		(294)		(28 279)		14 526				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	136 826	110 826	(14 455)		(7 927)		(5 603)		(294)		(28 279)		14 526				

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Capital Revenue and Expenditure																
Source of Finance	137 132	136 332	22 148	16,2%	13 692	10,0%	19 186	14,1%	-	-	55 026	40,4%	4 396	20,5%	(100,0%)	
National Government	137 132	136 332	22 148	16,2%	13 692	10,0%	19 186	14,1%	-	-	55 026	40,4%	4 396	20,3%	(100,0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	137 132	136 332	22 148	16,2%	13 692	10,0%	19 186	14,1%	-	-	55 026	40,4%	4 396	20,3%	(100,0%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	137 132	136 332	22 148	16,2%	13 692	10,0%	19 186	14,1%	-	-	55 026	40,4%	4 396	20,5%	(100,0%)	
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	13,5%	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	782	282	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	782	282	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 168	11 020	2 994	29,4%	2 798	27,5%	-	-	-	-	5 792	52,6%	427	30,7%	(100,0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 168	11 020	2 994	29,4%	2 798	27,5%	-	-	-	-	5 792	52,6%	427	30,7%	(100,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	126 182	125 030	19 154	15,2%	10 895	8,6%	19 186	15,3%	-	-	49 235	39,4%	3 970	19,3%	(100,0%)	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	124 953	124 601	19 154	15,3%	10 895	8,7%	19 186	15,4%	-	-	49 235	39,5%	3 970	19,3%	(100,0%)	
Waste Water Management	1 229	429	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands																
Cash Flow from Operating Activities																
Receipts	253 138	253 204	10 728	4,2%	4 876	1,9%	3 242	1,3%	6 257	2,5%	25 103	9,9%	23 717	(31,5%)	(73,6%)	
Property rates	5 186	5 186	371	7,2%	1 051	20,3%	1 205	23,2%	2 959	57,1%	5 585	107,7%	899	17,0%	229,2%	
Service charges	26 759	26 824	2 183	8,2%	2 415	9,0%	3 060	11,4%	9 569	35,7%	6 200	15,3%	7 170	(59,6%)	(33,0%)	
Other revenue	661	661	128	19,4%	146	22,1%	127	19,2%	238	35,9%	639	96,6%	355	25,8%	(100,0%)	
Transfers and Subsidies - Operational	63 683	63 683	2 850	4,5%	-	-	-	-	-	-	2 850	4,5%	14 538	100,0%	(100,0%)	
Transfers and Subsidies - Capital	137 132	137 132	5 196	3,8%	1 265	,9%	-	-	-	-	6 461	4,7%	1 726	(109,3%)	(100,0%)	
Interest	19 718	19 718	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 930)	(115 317)	(8 348)	7,2%	(19 667)	17,0%	-	-	-	-	(28 015)	24,3%	-	-	-	
Suppliers and employees	(114 930)	(114 317)	(8 348)													

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	18	1 537	2 392	13 217,2%	(14 791)	(81 737,4%)	3 242	210,9%	6 257	407,0%	(2 900)	(188,7%)	23 717	(282,0%)	(73,6%)	
Cash/cash equivalents at the year begin:	2 440	2 440	-	-	2 392	98,0%	(12 399)	(508,1%)	(9 157)	(375,2%)	-	-	(82 363)	-	(88,9%)	
Cash/cash equivalents at the year end:	2 458	3 978	2 392	97,3%	(12 399)	(504,4%)	(9 157)	(230,2%)	(2 900)	(72,8%)	(2 900)	(72,9%)	(58 646)	(198,5%)	(85,1%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	547	1,9%	468	1,7%	466	1,7%	26 659	94,7%	28 140	8,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	175	1,0%	189	1,1%	252	1,5%	16 262	96,4%	16 878	4,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 632	4,1%	1 483	3,7%	849	2,1%	35 992	90,1%	39 957	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 662	1,6%	2 533	1,6%	2 515	1,6%	154 271	95,2%	161 981	45,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 731	1,6%	1 648	1,5%	1 638	1,5%	101 309	95,3%	106 325	30,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37	30,2%	4	3,6%	12	9,5%	69	56,6%	122	-	-	-	-	-
Total By Income Source	6 783	1,9%	6 327	1,8%	5 731	1,6%	334 562	94,7%	353 402	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 381	4,2%	1 272	3,9%	665	2,0%	29 433	89,9%	32 751	9,3%	-	-	-	-
Commercial	334	3,0%	252	2,2%	248	2,2%	10 446	92,6%	11 279	3,2%	-	-	-	-
Households	5 069	1,6%	4 802	1,6%	4 818	1,6%	294 683	95,3%	309 372	87,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 783	1,9%	6 327	1,8%	5 731	1,6%	334 562	94,7%	353 402	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	11	100,0%	11	-
Trade Creditors	3 724	16,7%	512	2,3%	112	0,5%	17 995	80,5%	22 343	87,2%
Auditor-General	707	100,0%	-	-	-	-	-	-	707	2,8%
Other	825	32,2%	222	8,7%	376	14,7%	1 140	44,5%	2 563	10,0%
Total	5 255	20,5%	735	2,9%	488	1,9%	19 145	74,7%	25 623	100,0%

Contact Details

Municipal Manager	Mr Mpho Sehloho	053 541 0014
Financial Manager	Mr Thabo Matle	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	174 796	180 618	72 827	41,7%	45 978	26,3%	40 435	22,4%	23 100	12,8%	182 340	101,0%	22 914	102,1%	.8%
Operating Revenue	174 796	180 618	72 827	41,7%	45 978	26,3%	40 435	22,4%	23 100	12,8%	182 340	101,0%	22 914	102,1%	.8%
Property rates	24 948	26 195	19 172	76,8%	2 427	9,7%	2 397	9,1%	2 388	9,1%	26 384	100,7%	2 280	109,4%	4,7%
Service charges - electricity revenue	46 936	49 478	13 530	28,8%	10 841	23,1%	11 055	22,3%	11 104	22,4%	46 530	94,0%	11 064	101,3%	4%
Service charges - water revenue	4 532	4 532	1 330	27,0%	1 533	31,1%	1 304	28,4%	1 192	24,2%	5 359	108,7%	1 347	88,2%	(11,5%)
Service charges - sanitation revenue	5 938	5 938	1 995	33,6%	1 994	33,6%	1 996	33,6%	2 120	35,7%	8 106	136,5%	2 139	116,2%	(9%)
Service charges - refuse revenue	3 430	3 430	992	28,9%	962	28,1%	962	28,0%	975	28,4%	3 891	113,4%	982	79,7%	(6%)
Rental of facilities and equipment	298	313	135	45,3%	355	119,0%	106	33,8%	180	57,6%	776	247,9%	24	503,6%	651,1%
Interest earned - external investments	1 300	1 300	15	1,2%	7	.5%	7	.8%	637	49,0%	670	51,5%	710	68,4%	(10,2%)
Interest earned - outstanding debtors	265	265	760	286,8%	793	299,3%	822	310,3%	798	301,1%	3 173	1 197,5%	600	719,7%	33,1%
Dividends received	100	100	60	60,5%	-	-	36	35,7%	-	-	96	96,2%	-	-	65,5%
Fines, penalties and forfeits	389	499	128	32,9%	30	7,7%	328	65,3%	40	8,0%	523	104,9%	19	27,5%	166,2%
Licences and permits	60	40	16	27,2%	4	6,3%	67	167,4%	10	25,2%	97	242,8%	8	129,4%	22,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	84 620	84 620	33 541	39,6%	26 699	31,6%	19 792	23,4%	2 554	3,0%	82 587	97,6%	2 456	97,4%	4,0%
Other revenue	1 580	3 508	1 152	72,9%	333	21,1%	1 562	44,5%	1 100	31,4%	4 147	118,2%	1 285	336,6%	(14,4%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	206 711	213 598	18 783	9,1%	24 776	12,0%	93 166	43,6%	63 430	29,7%	200 155	93,7%	37 955	36,8%	67,1%
Employee related costs	73 753	74 135	39	.1%	16	.1%	54 337	73,3%	17 738	23,9%	72 131	97,3%	(806)	.8%	(2 300,8%)
Remuneration of councillors	7 033	6 256	-	-	-	-	4 435	70,9%	1 567	25,1%	6 002	95,9%	-	-	(100,0%)
Debt impairment	13 000	13 000	62	.5%	75	.6%	-	-	7 757	59,7%	7 893	60,7%	2 391	18,7%	224,5%
Depreciation and asset impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 700	2 700	676	39,7%	1 088	64,0%	1 154	42,7%	1 704	63,1%	4 621	171,2%	1 049	85,6%	62,4%
Bulk purchases	49 562	43 442	6 731	13,6%	8 775	17,7%	13 486	31,0%	13 995	32,2%	42 987	99,0%	21 847	47,8%	(35,9%)
Other Materials	22 866	2 866	10 385	45,4%	3 750	17,0%	6 328	28,4%	7 145	31,2%	19 642	85,9%	5 164	37,5%	38,4%
Contracted services	9 618	21 367	5 837	60,7%	7 140	74,2%	8 515	39,8%	8 811	41,2%	30 302	141,8%	4 915	97,7%	79,3%
Transfers and subsidies	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 997	9 822	3 043	30,4%	3 932	39,3%	4 887	49,8%	4 714	48,0%	16 577	168,8%	3 396	59,3%	38,8%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 915)	(32 980)	54 044		21 202		(52 731)		(40 331)		(17 816)		(15 040)		
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	29 192	29 192	(3 131)	(10,7%)	3 846	13,2%	(6 362)	(21,8%)	(12 571)	(43,1%)	(18 219)	(82,4%)	(1 918)	-	554,4%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	0	-	65	-	23	-	45	-	132	-	33	85,6%	37,1%
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 723)	(3 788)	50 912		25 112		(59 069)		(52 857)		(35 902)		(16 926)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(2 723)	(3 788)	50 912		25 112		(59 069)		(52 857)		(35 902)		(16 926)		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 723)	(3 788)	50 912		25 112		(59 069)		(52 857)		(35 902)		(16 926)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 723)	(3 788)	50 912		25 112		(59 069)		(52 857)		(35 902)		(16 926)		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure	30 182	31 442	1 394	4,6%	1 142	3,8%	(71)	(2%)	476	1,5%	2 941	9,4%	739	180,7%	(35,6%)
Source of Finance	30 182	31 442	1 394	4,6%	1 142	3,8%	(71)	(2%)	476	1,5%	2 941	9,4%	739	180,7%	(35,6%)
National Government	28 192	28 192	-	-	944	3,3%	-	-	-	-	944	3,3%	739	180,7%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	28 192	28 192	-	-	944	3,3%	-	-	-	-	944	3,3%	739	180,7%	(100,0%)
Borrowing	1 990	3 250	1 394	70,0%	198	9,9%	(71)	(2,2%)	476	14,6%	1 997	61,4%	-	-	(100,0%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	30 182	31 442	1 441	4,8%	1 142	3,8%	6	6,3%	509	1,6%	3 098	9,9%	2 577	80,6%	(80,3%)
Municipal government and administration	540	1 668	135	25,0%	171	31,6%	(104)	(6,3%)	396	23,7%	597	35,8%	78	61,5%	408,4%
Executive and Council	230	338	110	47,3%	140	61,0%	(154)	(45,4%)	398	117,8%	495	146,3%	13	35,1%	3 086,1%
Finance and administration	310	1 330	25	8,2%	30	9,8%	49	3,7%	(9)	(2,0%)	102	7,6%	65	67,8%	(104,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 885	1 885	-	-	-	-	-	-	-	-	-	-	179	6,8%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 885	1 885	-	-	-	-	-	-	-	-	-	-	179	6,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 050	1 430	1 304	124,2%	16	1,6%	-	-	30	2,1%	1 350	94,4%	1 095	25,2%	(97,3%)
Planning and Development	50	30	-	-	16	32,8%	-	-	1	4,8%	18	59,3%	52	83,9%	(97,3%)
Road Transport	1 000	1 400	1 304	130,4%	-	-	-	-	28	2,0%	1 332	95,2%	1 042	24,0%	(97,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 707	26 459	2	-	955	3,6%	110	4%	83	3%	1 151	4,3%	1 225	173,4%	(93,2%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	14 426	14 448	2	.1%	-	-	76	.5%	102	.7%	181	1,2%	9	.2%	1 032,7%
Waste Water Management	12 281	12 011	-	-	955	7,8%	34	.3%	(19)	(2,0%)	970	8,1%	1 216	1 380,4%	(101,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities	189 928	204 156	61 184	32,2%	50 650	26,7%	50 271	24,6%	57 732	28,3%	219 837	107,7%	103 669	122,5%	(44,3%)
Receipts	189 928	204 156	61 184	32,2%	50 650	26,7%	50 271	24,6%	57 732	28,3%	219 837				

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(32)	-	(55)	-	(35)	-	(41)	-	(163)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	13 072	26 247	7 863	60,2%	(513)	(3,9%)	12 103	46,1%	27 992	106,6%	47 445	180,8%	115 915	111,1%	(75,9%)
Cash/cash equivalents at the year begin:	12 391	12 391	12 489	100,8%	20 301	163,8%	19 838	160,1%	31 941	257,8%	12 489	100,8%	99 109	-	(67,8%)
Cash/cash equivalents at the year end:	25 463	38 638	20 301	79,7%	19 838	77,9%	31 941	82,7%	59 832	155,1%	59 832	155,1%	215 023	111,1%	(72,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	481	3,0%	338	2,1%	303	1,9%	14 823	93,0%	15 945	11,7%	(49)	(3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 410	25,9%	2 393	14,1%	1 107	6,5%	9 118	53,5%	17 028	12,5%	5	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 334	2,4%	386	,7%	242	,4%	53 555	96,5%	55 517	40,6%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	559	2,4%	605	2,6%	457	1,9%	21 949	93,1%	23 569	17,3%	7	-	-	-
Receivables from Exchange Transactions - Waste Management	382	2,4%	332	2,1%	319	2,0%	14 936	93,5%	15 968	11,7%	24	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	296	3,5%	293	3,5%	274	3,2%	7 606	89,8%	8 469	6,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	-	-	-	-	118	100,0%	118	,1%	2	1,9%	-	-
Total By Income Source	7 462	5,5%	4 347	3,2%	2 701	2,0%	122 106	89,4%	136 615	100,0%	(7)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	692	5,3%	355	2,7%	263	2,0%	11 629	89,9%	12 940	9,5%	(57)	(4%)	-	-
Commercial	3 805	6,1%	2 038	3,3%	1 121	1,8%	55 277	88,8%	62 242	45,6%	(0)	-	-	-
Households	2 965	4,8%	1 954	3,2%	1 316	2,1%	55 199	89,9%	61 434	45,0%	50	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 462	5,5%	4 347	3,2%	2 701	2,0%	122 106	89,4%	136 615	100,0%	(7)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 446	9,8%	2 348	16,0%	-	-	10 900	74,2%	14 694	16,0%
PAYE deductions	44	100,0%	-	-	-	-	-	-	44	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	225	102,7%	-	-	(6)	(2,7%)	219	,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 474	20,2%	6 176	8,1%	-	-	54 999	71,8%	76 650	83,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 964	18,5%	8 749	9,6%	-	-	65 894	71,9%	91 607	100,0%

Contact Details

Municipal Manager	Mr Bolshoko Percival Dikoko	051 853 1111
Financial Manager	Mr Thabiso Joseph Matyesini	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure	3 527 317	3 427 217	822 442	23,3%	547 889	15,5%	771 639	22,5%	607 525	17,7%	2 749 495	80,2%	406 767	88,1%	49,4%
Operating Revenue	423 255	423 255	139 919	33,1%	136 007	32,1%	56 389	13,3%	111 461	26,3%	443 777	104,8%	106 080	106,3%	5,1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	890 363	890 363	208 066	23,4%	161 697	18,2%	161 408	18,1%	158 310	17,8%	689 482	77,4%	151 985	84,3%	4,2%
Service charges - water revenue	403 378	403 378	99 954	24,8%	111 210	27,6%	101 885	25,2%	101 092	25,0%	413 941	102,6%	104 975	110,2%	10,2%
Service charges - sanitation revenue	175 323	175 323	44 284	25,3%	43 558	24,8%	44 363	25,3%	43 334	24,7%	175 539	100,1%	40 896	99,6%	6,0%
Service charges - refuse revenue	117 249	117 249	26 677	22,8%	26 648	22,7%	26 542	22,6%	26 269	22,4%	106 136	90,5%	24 935	90,5%	5,3%
Rental of facilities and equipment	25 083	25 083	4 937	19,7%	4 931	19,7%	4 998	19,9%	5 020	20,0%	19 885	79,3%	4 270	72,3%	17,6%
Interest earned - external investments	4 334	4 334	146	3,4%	150	3,5%	92	2,1%	1 745	40,3%	2 132	49,2%	283	24,7%	516,1%
Interest earned - outstanding debtors	229 018	229 018	57 276	25,0%	60 634	26,5%	67 387	29,4%	75 082	32,8%	260 379	113,7%	56 339	95,9%	33,3%
Dividends received	24	24	18	75,9%	34	141,7%	11	44,8%	4	16,1%	34	138,6%	3	100,2%	46,9%
Fines, penalties and forfeits	25 173	25 173	351	1,4%	303	1,2%	387	1,5%	3 496	13,9%	5 037	20,0%	698	8,6%	474,5%
Licences and permits	-	-	14	-	33	-	43	-	93	-	183	-	64	-	45,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	567 659	467 559	237 839	41,9%	3	-	304 820	66,2%	67 143	14,4%	609 805	130,4%	2 300	99,1%	2 819,3%
Other revenue	606 258	606 258	2 961	0,5%	2 715	0,4%	3 012	0,5%	14 429	2,4%	23 117	3,8%	(86 015)	24,6%	(116,8%)
Gains	60 000	60 000	-	-	-	-	-	-	48	0,1%	48	0,1%	63	0,1%	(22,9%)
Operating Expenditure	3 499 848	3 230 972	260 397	7,4%	603 241	17,2%	491 179	15,2%	530 543	16,4%	1 885 360	58,4%	553 251	72,7%	(4,1%)
Employee related costs	886 220	886 133	201 336	22,7%	214 297	24,2%	202 539	22,9%	208 694	23,6%	826 865	93,3%	211 225	94,8%	(1,2%)
Remuneration of councillors	38 105	38 105	6 896	18,1%	4 174	11,0%	2 319	6,1%	2 322	6,1%	15 711	41,2%	7 097	79,8%	(67,3%)
Debt impairment	529 098	343 098	1 539	0,3%	1 657	0,3%	1 246	0,3%	212 081	61,8%	216 523	63,1%	131 165	67,1%	61,7%
Depreciation and asset impairment	170 673	123 002	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	204 412	139 762	1 036	0,5%	47	-	40	-	4 042	2,9%	5 165	3,7%	52	0,7%	7 613,3%
Bulk purchases	516 350	336 162	(59 485)	(11,5%)	29 004	5,6%	34 914	10,4%	78 707	23,4%	83 139	24,7%	(2 527)	(33,5%)	(3 214,7%)
Other materials	742 282	558 038	(8 489)	(1,1%)	71 276	9,6%	41 249	7,4%	(3 259)	(0,8%)	100 772	18,1%	14 015	47,9%	(12,2%)
Contracted services	129 171	381 802	37 176	28,8%	123 496	96,6%	104 730	27,4%	1 469	0,4%	266 871	69,9%	142 470	113,1%	(89,0%)
Transfers and subsidies	781	974	232	29,8%	603	77,2%	271	27,8%	59	6,0%	1 165	119,5%	40	105,2%	48,0%
Other expenditure	282 758	425 898	80 155	28,3%	158 687	56,1%	103 881	24,4%	26 424	6,2%	369 148	86,7%	49 715	100,5%	(46,8%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 469	196 245	562 045	-	(55 352)	-	280 460	-	76 982	-	864 136	-	(146 484)	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a)	158 069	158 069	42 525	26,9%	45 654	28,9%	54 390	34,4%	5 500	3,5%	148 069	93,7%	126 683	94,4%	(95,7%)
Transfers and subsidies - capital (monetary alloc) (Departm Agenc)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	185 538	354 314	604 570	-	(9 698)	-	334 850	-	82 482	-	1 012 205	-	(19 801)	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	185 538	354 314	604 570	-	(9 698)	-	334 850	-	82 482	-	1 012 205	-	(19 801)	-	-
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	185 538	354 314	604 570	-	(9 698)	-	334 850	-	82 482	-	1 012 205	-	(19 801)	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	185 538	354 314	604 570	-	(9 698)	-	334 850	-	82 482	-	1 012 205	-	(19 801)	-	-

Part 2: Capital Revenue and Expenditure

R thousands	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure	157 833	159 213	7 460	4,7%	22 550	14,3%	11 572	7,3%	62 923	39,5%	104 505	65,6%	35 684	51,7%	76,3%
Source of Finance	157 833	159 213	7 460	4,7%	22 550	14,3%	11 572	7,3%	62 923	39,5%	104 505	65,6%	35 684	51,7%	76,3%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) (Departm Ag)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	157 833	158 227	7 460	4,7%	22 372	14,2%	10 399	6,6%	41 192	26,0%	81 422	51,5%	34 586	52,7%	19,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	986	-	-	178	-	1 174	119,0%	21 731	2 203,1%	23 083	2 340,2%	1 098	30,9%	1 879,5%
Finance charges	157 833	159 213	7 460	4,7%	22 550	14,3%	11 572	7,3%	62 923	39,5%	104 505	65,6%	35 684	51,7%	76,3%
Capital Expenditure Functional	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal governance and administration	-	781	-	-	-	-	1 352	173,0%	21 731	2 781,1%	23 083	2 954,1%	1 098	30,9%	1 879,5%
Executive and Council	-	781	-	-	-	-	1 352	173,0%	21 731	2 781,1%	23 083	2 954,1%	1 098	30,9%	1 879,5%
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 377	-	-	2 246	-	43	1,8%	1 655	69,6%	3 944	165,9%	5 619	48,7%	(70,5%)
Community and Social Services	-	43	-	-	-	-	43	100,0%	235	549,7%	277	649,7%	2 655	84,5%	(91,2%)
Sport And Recreation	-	2 334	-	-	2 246	-	1 421	60,9%	1 421	60,9%	3 666	157,1%	2 964	38,1%	(52,1%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 591	16 591	1 404	8,5%	6 915	41,7%	452	2,7%	937	5,6%	9 708	58,5%	4 636	-	(79,8%)
Planning and Development	-	-	-	-	-	-	-	-	403	-	403	-	-	-	(100,0%)
Road Transport	16 591	16 591	1 404	8,5%	6 915	41,7%	452	2,7%	534	3,2%	9 304	56,1%	4 636	-	(68,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	141 241	139 464	6 056	4,3%	13 389	9,5%	9 726	7,0%	38 600	27,7%	67 771	48,6%	24 331	50,9%	58,6%
Energy sources	5 269	5 869	576	10,9%	576	10,9%	1 330	22,7%	190	3,2%	2 096	35,7%	-	-	(100,0%)
Water Management	26 556	23 091	(83)	(0,3%)	2 680	10,1%	31	0,1%	7 659	33,2%	10 277	44,5%	1 113	29,2%	588,3%
Waste Water Management	109 417	110 505	5 572	5,1%	10 709	9,8%	8 365	7,6%	30 751	27,8%	55 397	50,1%	21 219	59,7%	44,9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	2 000	17,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 814 726)	3 088 902	(297 561)	16,4%	(165 197)	9,1%	(270 044)	(8,7%)	(64 180)	(2,1%)	(796 982)	(25,8%)	(146 578)	3,4%	(56,2%)	
Cash/cash equivalents at the year begin:	-	-	(37 081)	-	(234 743)	-	(405 589)	-	(675 633)	-	(37 081)	-	121 970	-	(653,9%)	
Cash/cash equivalents at the year end:	(1 814 726)	3 088 902	(234 743)	12,9%	(389 940)	22,0%	(675 633)	(21,8%)	(739 814)	(24,0%)	(739 814)	(24,0%)	(24 608)	1,0%	2 906,4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	65 830	3,5%	34 886	1,9%	37 466	2,0%	1 740 241	92,6%	1 878 422	34,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	50 895	11,2%	17 358	3,8%	16 834	3,7%	370 270	81,3%	455 358	8,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 370	5,2%	20 940	3,7%	29 337	5,2%	483 061	85,8%	562 708	10,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15 793	2,0%	13 678	1,8%	12 993	1,7%	732 652	94,5%	775 117	14,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 550	2,0%	7 977	1,6%	7 701	1,6%	461 055	94,8%	486 283	9,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 389	1,2%	1 383	1,2%	1 383	1,2%	115 720	96,5%	119 874	2,2%	-	-	-	-
Interest on Arrear Debtor Accounts	24 546	1,8%	23 911	1,7%	22 745	1,6%	1 308 241	94,8%	1 379 443	25,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	618	(2%)	658	(3%)	245	(1%)	(249 399)	100,6%	(247 877)	(4,6%)	-	-	-	-
Total By Income Source	197 990	3,7%	120 792	2,2%	128 705	2,4%	4 961 842	91,7%	5 409 328	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 673	10,3%	15 380	14,8%	7 485	7,2%	70 454	67,7%	103 992	1,9%	-	-	-	-
Commercial	52 968	5,3%	30 068	3,0%	20 511	2,0%	897 232	89,7%	1 000 778	18,5%	-	-	-	-
Households	134 349	3,1%	75 344	1,8%	100 708	2,3%	3 994 156	92,8%	4 304 558	79,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	197 990	3,7%	120 792	2,2%	128 705	2,4%	4 961 842	91,7%	5 409 328	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	111 060	2,3%	71 004	1,5%	65 725	1,4%	4 514 606	94,8%	4 762 396	46,6%
Bulk Water	58 790	1,1%	55 860	1,1%	55 659	1,1%	4 977 819	96,7%	5 148 147	50,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 376	19,5%	1 568	9,1%	826	4,8%	11 537	66,7%	17 308	2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	284 276	100,0%	-	-	-	-	65	-	284 341	2,8%
Auditor-General	43	1,1%	37	,9%	75	1,9%	3 823	96,1%	3 977	-
Other	-	-	-	-	-	-	-	-	-	-
Total	457 544	4,5%	128 489	1,3%	122 285	1,2%	9 507 851	93,1%	10 216 168	100,0%

Contact Details

Municipal Manager	Ms Z Tindeni	057 391 3416
Financial Manager	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	22	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	22	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	4 635	1,4%	4 384	1,3%	4 326	1,3%	315 358	95,9%	328 702	31,6%	-	-	2 846 174	865,9%	
Trade and Other Receivables from Exchange Transactions - Electric	7 282	13,1%	2 989	5,4%	1 770	3,2%	43 622	78,4%	55 663	5,3%	-	-	219 295	394,0%	
Receivables from Non-exchange Transactions - Property Rates	2 834	4,6%	1 481	2,4%	1 105	1,8%	55 734	91,1%	61 154	5,9%	-	-	461 366	754,4%	
Receivables from Exchange Transactions - Waste Water Management	3 219	2,5%	2 905	2,2%	2 793	2,1%	122 282	93,2%	131 199	12,6%	-	-	1 003 623	765,0%	
Receivables from Exchange Transactions - Waste Management	2 092	1,6%	1 960	1,5%	1 928	1,5%	126 668	95,5%	132 648	12,7%	-	-	1 104 457	832,6%	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	1 972	100,0%	1 972	2%	-	-	600	30,4%
Interest on Arrear Debtor Accounts	5 471	2,5%	5 612	2,5%	5 474	2,5%	206 060	92,6%	222 617	21,4%	-	-	1 484 137	666,7%	
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	2 435	2,3%	1 835	1,7%	1 627	1,5%	100 683	94,5%	106 580	10,2%	-	-	794 353	745,3%	
Total By Income Source	27 968	2,7%	21 166	2,0%	19 023	1,8%	972 381	93,4%	1 040 537	100,0%	-	-	7 914 005	760,6%	
Debtors Age Analysis By Customer Group															
Origins of State	1 274	2,7%	1 552	3,3%	936	2,0%	42 843	91,9%	46 605	4,5%	-	-	285	,6%	
Commercial	6 975	7,6%	3 754	4,1%	2 619	2,8%	78 664	85,5%	92 012	8,8%	-	-	430 083	467,4%	
Households	18 403	2,1%	15 813	1,8%	15 451	1,7%	838 768	94,4%	888 436	85,4%	-	-	7 483 638	842,3%	
Other	1 316	9,8%	47	,3%	16	,1%	12 106	89,8%	13 485	1,3%	-	-	-	-	
Total By Customer Group	27 968	2,7%	21 166	2,0%	19 023	1,8%	972 381	93,4%	1 040 537	100,0%	-	-	7 914 005	760,6%	

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	29 522	5,2%	21 352	3,7%	-	-	520 037	91,1%	570 911	65,8%
Bulk Water	10 149	3,9%	9 570	3,7%	8 919	3,4%	232 102	89,0%	260 740	30,1%
PAYE deductions	13	100,0%	-	-	-	-	-	-	13	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4	100,0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 538	18,5%	24	,1%	704	2,0%	28 022	79,4%	35 288	4,1%
Auditor-General	225	100,0%	-	-	-	-	-	-	225	-
Other	11	21,9%	11	21,7%	1	1,2%	27	55,1%	49	-
Total	46 463	5,4%	30 957	3,6%	9 624	1,1%	780 188	90,0%	867 231	100,0%

Contact Details

Municipal Manager	Ms Sekonyela Joseph Lehloeny	056 514 9200
Financial Manager	Mr Sandile Busakwe	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 722)	(21 573)	60 548	(255,2%)	46 532	(196,2%)	35 753	(165,7%)	(13 615)	63,1%	129 219	(599,0%)	130	59,0%	(10 545,0%)	
Cash/cash equivalents at the year begin:	134 532	121 221	-	-	60 548	45,0%	107 080	88,3%	187 547	154,7%	-	-	85 910	-	118,3%	
Cash/cash equivalents at the year end:	110 810	99 648	60 548	54,6%	107 080	96,6%	142 834	143,3%	173 932	174,5%	173 932	174,5%	86 041	30,8%	102,2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	14 988	100,0%	14 988	49,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	15 524	100,0%	15 523	50,9%	-	-	-	-
Total By Income Source	(0)	-	-	-	-	-	30 512	100,0%	30 511	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	30 512	100,0%	30 511	100,0%	-	-	-	-
Total By Customer Group	(0)	-	-	-	-	-	30 512	100,0%	30 511	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms Palesa Matshidiso Elizabeth Kaota	057 391 8906
Financial Manager	Mr Pantalo Kaizer Pitso	057 391 8920

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	576 399	577 149	180 968	31,4%	86 170	14,9%	213 796	37,0%	91 360	15,8%	572 294	99,2%	126 407	102,6%		(27,7%)	
Property rates	70 462	70 462	15 900	22,6%	16 117	22,9%	16 377	23,2%	16 434	23,3%	64 828	92,0%	16 523	99,0%		(5%)	
Service charges - electricity revenue	90 967	90 967	26 253	28,9%	20 649	22,7%	23 522	25,9%	23 347	25,7%	93 771	103,1%	22 299	105,7%		4,7%	
Service charges - sanitation revenue	64 591	64 591	16 758	25,9%	16 382	25,4%	16 351	25,3%	16 787	26,0%	66 277	102,6%	15 913	102,8%		6,2%	
Service charges - refuse revenue	37 170	37 170	9 253	24,9%	9 292	25,0%	9 402	25,3%	9 603	25,8%	37 550	101,0%	8 738	99,9%		9,9%	
Rental of facilities and equipment	48 285	48 286	11 982	24,8%	12 057	25,0%	12 136	25,1%	12 207	25,3%	48 383	100,2%	11 562	100,9%		5,6%	
Interest earned - external investments	76	70	16	21,3%	20	26,2%	24	34,0%	61	87,2%	121	173,0%	15	104,1%		298,8%	
Interest earned - outstanding debtors	5 025	5 025	759	15,1%	1 208	24,0%	1 036	20,6%	1 674	33,3%	4 677	93,1%	5 441	447,6%		(69,2%)	
Dividends received	39 697	39 697	7 597	19,1%	8 245	20,8%	9 006	22,7%	9 452	23,8%	34 299	86,4%	7 751	107,0%		21,9%	
Fines, penalties and forfeits	50	55	55	110,0%	-	-	-	-	-	-	55	100,0%	-	-		36,3%	
Licences and permits	195	220	160	82,1%	8	4,0%	39	17,8%	256	116,5%	463	210,9%	260	218,1%		(1,6%)	
Agency services	75	30	9	12,2%	5	6,7%	32	108,3%	5	15,3%	51	170,7%	7	153,9%		(34,1%)	
Transfers and subsidies	216 708	216 708	91 063	42,0%	1 076	,5%	124 510	57,5%	132	,1%	216 782	100,0%	36 583	99,9%		(9,6%)	
Other revenue	3 098	3 867	1 060	34,2%	983	31,7%	1 281	31,7%	1 235	31,9%	4 559	117,9%	1 338	100,6%		10,6%	
Gains	-	-	102	-	128	-	79	-	168	-	478	-	77	-		117,4%	
Operating Expenditure	634 745	663 277	103 233	16,3%	109 217	17,2%	126 501	19,1%	112 304	29,0%	531 254	80,1%	155 514	70,3%		23,7%	
Employee related costs	250 302	219 521	51 278	20,5%	55 756	22,3%	55 413	25,2%	53 170	24,2%	215 618	98,2%	51 341	99,9%		3,6%	
Remuneration of councillors	14 355	13 567	3 293	22,9%	2 891	20,1%	3 281	24,9%	3 094	22,8%	12 657	93,3%	3 231	99,9%		(4,3%)	
Debt impairment	60 000	120 000	6 956	11,6%	10 747	17,9%	18 118	15,1%	78 103	65,1%	113 924	94,9%	45 944	71,8%		70,0%	
Depreciation and asset impairment	120 865	120 865	-	-	-	-	-	-	-	-	-	-	-	-		-	
Finance charges	4 000	4 056	340	8,5%	1 440	36,0%	(185)	(4,6%)	467	11,5%	2 061	50,8%	1 168	59,4%		(60,0%)	
Bulk purchases	96 900	96 900	24 412	25,2%	19 844	20,5%	24 551	25,3%	23 775	24,5%	92 583	95,5%	25 489	92,5%		(6,7%)	
Other materials	21 000	21 000	2 728	12,9%	3 858	18,4%	1 371	6,4%	9 260	47,3%	18 537	88,2%	8 177	42,8%		(22,1%)	
Contracted services	25 922	23 051	5 047	19,5%	5 284	20,4%	7 131	30,9%	7 436	32,3%	24 898	108,0%	5 622	74,5%		32,3%	
Transfers and subsidies	4 640	14 776	2 249	48,5%	10 648	6,9%	6 985	47,3%	8 609	58,3%	42 559	153,6%	10 218	100,1%		(15,7%)	
Other expenditure	22 088	29 529	6 929	31,4%	4 541	20,6%	9 137	30,9%	7 670	26,0%	28 278	95,8%	4 325	75,1%		77,3%	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit)	(58 345)	(86 128)	77 736		(23 046)		87 295		(100 944)		41 040		(29 107)				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	189 617	189 617	65 653	34,6%	63 923	33,7%	72 312	38,1%	(104 503)	(55,1%)	97 385	51,4%	9 811	117,1%		(1 165,1%)	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after capital transfers and contributions	131 272	103 489	143 389		40 877		159 607		(205 447)		138 425		(19 296)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) after taxation	131 272	103 489	143 389		40 877		159 607		(205 447)		138 425		(19 296)				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) attributable to municipality	131 272	103 489	143 389		40 877		159 607		(205 447)		138 425		(19 296)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Surplus/(Deficit) for the year	131 272	103 489	143 389		40 877		159 607		(205 447)		138 425		(19 296)				

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	199 332	202 273	28 987	14,5%	36 140	18,1%	19 625	9,7%	34 730	17,2%	119 483	59,1%	55 437	83,9%		(37,4%)	
National Government	189 617	189 617	24 043	12,7%	34 442	18,2%	17 883	9,4%	33 857	17,9%	110 225	58,1%	48 516	79,6%		(30,2%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Transfers recognised - capital	189 617	189 617	24 043	12,7%	34 442	18,2%	17 883	9,4%	33 857	17,9%	110 225	58,1%	48 516	79,6%		(30,2%)	
Borrowing	7 550	14 711	47	,6%	56	,7%	95	,6%	(60)	(4,6%)	75	,5%	16	,4%		(21,3%)	
Internally generated funds	1 765	11 185	4 896	277,4%	1 699	96,3%	1 647	14,7%	941	8,4%	9 183	82,1%	6 921	136,9%		(86,4%)	
Capital Expenditure Functional	204 601	202 915	29 023	14,2%	36 364	17,8%	19 714	9,7%	35 255	17,4%	120 356	59,3%	55 824	83,4%		(36,8%)	
Municipal governance and administration	2 047	1 964	-	-	144	7,0%	139	7,1%	518	26,4%	802	40,8%	483	45,9%		7,3%	
Executive and Council	32	1 576	-	-	32	,9%	99	,6%	(59)	(3,8%)	68	,4%	16	,4%		(473,0%)	
Finance and administration	2 015	388	-	-	112	5,5%	44	11,4%	578	148,8%	734	189,0%	467	120,9%		23,6%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Community and Public Safety	1 980	2 393	36	1,8%	79	4,0%	18	,7%	48	2,0%	181	7,8%	427	84,7%		(88,7%)	
Community and Social Services	-	40	35	-	-	-	-	-	7	18,2%	42	105,2%	287	75,7%		(97,5%)	
Sport And Recreation	800	2 253	-	-	17	2,1%	0	-	2	,1%	19	,9%	46	87,5%		(95,2%)	
Public Safety	1 000	95	1	,1%	-	-	-	-	19	382,1%	20	409,2%	81	114,6%		(76,4%)	
Housing	180	95	-	-	62	34,6%	17	18,1%	20	20,7%	99	104,5%	13	-		54,9%	
Economic and Environmental Services	135	20	-	-	17	12,5%	-	-	-	-	17	84,1%	759	50,5%		(100,0%)	
Planning and Development	135	20	-	-	17	12,5%	-	-	-	-	17	84,1%	-	-		-	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	759	50,6%		(100,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
Trading Services	200 439	198 537	29 987	14,5%	36 124	18,0%	19 557	9,9%	34 688	17,5%	119 356	60,1%	54 155	85,3%		(35,9%)	
Energy sources	11 240	22 220	4 944	44,0%	1 666	14,8%	1 653	7,4%	1 881	8,5%	10 144	45,7%	6 618	68,9%		(71,6%)	
Water Management	137 975	157 945	21 234	15,4%	30 462	22,1%	14 761	9,3%	30 111	19,1%	96 868	61,1%	42 457	93,4%		(29,1%)	
Waste Water Management	49 942	16 340	2 610	5,6%	3 996	8,0%	3 121	17,0%	2 696	14,7%	12 622	68,8%	5 079	56,4%		(46,9%)	
Waste Management	1 282	32	-	-	-	-	22	67,5%	-	-	22	67,5%	0	-		(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	

Part 3: Cash Receipts and Payments

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Cash Flow from Operating Activities																	
Receipts	436 610	441 700	203 674	46,6%	103 955	23,8%	241 413	54,7%	84 825	19,2%	633 868	143,5%	50 313</				

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(17)	-	(12)	-	(18)	-	(9)	-	(55)	-	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	240 894	239 428	107 167	44,5%	(3 922)	(1,6%)	144 467	60,3%	29 759	12,4%	277 471	115,9%	(29 357)	66,9%	(201,4%)	
Cash/cash equivalents at the year begin:	-	-	45 572	-	152 694	-	148 771	-	293 239	-	45 572	-	(247 733)	-	(218,4%)	
Cash/cash equivalents at the year end:	240 894	239 428	152 694	63,4%	148 771	61,8%	293 239	122,5%	322 997	134,9%	322 997	134,9%	(277 090)	(61,0%)	(216,6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 718	3,9%	5 058	3,5%	4 763	3,2%	131 046	89,4%	146 585	28,6%	(371)	(3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 694	17,0%	1 807	6,3%	1 345	4,7%	20 700	72,0%	28 745	5,6%	(239)	(8%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 372	6,0%	2 324	3,2%	2 070	2,9%	63 810	87,9%	72 577	14,2%	(56)	(1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 076	4,1%	2 524	3,4%	2 415	3,2%	66 767	89,3%	74 781	14,6%	(106)	(1%)	-	-
Receivables from Exchange Transactions - Waste Management	3 734	3,7%	3 282	3,3%	3 183	3,2%	90 658	89,9%	100 857	19,7%	(205)	(2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 900	3,4%	3 340	3,9%	3 077	3,6%	75 787	89,1%	85 105	16,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33	9%	19	5%	82	2,2%	3 587	96,4%	3 721	7%	(20)	(5%)	-	-
Total By Income Source	24 727	4,8%	18 354	3,6%	16 934	3,3%	452 355	88,3%	512 370	100,0%	(996)	(,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 323	8,3%	1 562	5,5%	1 257	4,5%	23 004	81,7%	28 146	5,5%	(14)	-	-	-
Commercial	5 627	7,1%	2 446	3,1%	2 092	2,6%	69 000	87,2%	79 165	15,5%	(30)	-	-	-
Households	16 777	4,1%	14 346	3,5%	13 584	3,4%	360 351	89,0%	405 058	79,1%	(952)	(2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 727	4,8%	18 354	3,6%	16 934	3,3%	452 355	88,3%	512 370	100,0%	(996)	(,2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6	17,7%	-	-	28	82,3%	-	-	34	,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	31	100,0%	-	-	-	-	-	-	31	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	830	43,5%	492	25,6%	586	30,7%	-	-	1 908	3,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 911	57,9%	8 444	14,9%	6 378	11,2%	9 095	16,0%	56 828	96,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	33 778	57,4%	8 936	15,2%	6 992	11,9%	9 095	15,5%	58 801	100,0%

Contact Details

Municipal Manager	Mr S T R Ramakarene	051 933 9302
Financial Manager	Mr Nicholas Lefa Moletsane	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Operating Revenue and Expenditure																		
Operating Revenue	863 521	884 024	253 632	29,4%	151 132	17,5%	258 549	29,2%	150 915	17,1%	814 228	92,1%	143 330	95,8%	5,3%			
Property rates	169 778	174 149	39 241	23,1%	32 550	19,2%	32 512	18,7%	32 363	18,6%	136 667	78,5%	31 229	83,9%	3,6%			
Service charges - water revenue	243 430	248 403	69 161	28,4%	51 386	21,1%	52 907	21,3%	55 630	22,4%	229 084	92,2%	50 635	94,6%	9,9%			
Service charges - sanitation revenue	61 497	53 212	13 390	21,6%	13 259	21,6%	13 098	24,6%	12 951	24,3%	52 698	99,0%	12 764	91,3%	1,5%			
Service charges - refuse revenue	51 520	55 428	13 808	26,8%	13 583	26,4%	13 330	24,1%	13 106	23,6%	53 828	97,1%	13 217	109,4%	(8,%)			
Rental of facilities and equipment	3 329	5 619	1 532	46,0%	1 279	38,4%	1 281	22,8%	1 389	24,7%	5 480	97,5%	1 323	158,1%	5,0%			
Interest earned - external investments	225	225	0	,1%	0	,1%	(0)	2,8%	6	2,7%	6	2,8%	1	(30,0%)	596,8%			
Interest earned - outstanding debtors	39 043	57 228	13 030	33,4%	14 255	36,5%	15 211	26,6%	16 798	29,4%	59 294	103,6%	13 276	137,2%	26,5%			
Dividends received	1 100	1 100	-	-	9	,8%	-	-	-	-	9	,8%	-	-	,7%			
Fines, penalties and forfeits	2 953	2 953	24	,8%	30	1,0%	166	5,6%	61	2,1%	9 294	9,5%	93	5,8%	(38,2%)			
Licences and permits	157	76	17	11,1%	12	7,5%	48	62,9%	33	43,1%	110	144,7%	27	92,5%	21,7%			
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	194 174	198 674	83 795	43,2%	4 623	2,4%	113 256	57,0%	-	-	201 674	101,5%	-	-	98,4%			
Other revenue	14 179	15 720	1 664	11,7%	1 146	8,1%	1 421	9,0%	1 953	12,4%	6 183	39,3%	1 950	88,7%	,2%			
Gains	-	-	-	-	-	-	(6)	-	-	-	(6)	-	-	-	-	-	-	
Operating Expenditure	819 557	840 884	152 746	18,6%	224 111	27,3%	205 681	24,5%	142 704	17,0%	725 243	86,2%	131 328	82,0%	8,7%			
Employee related costs	303 846	327 146	81 394	26,8%	87 510	28,8%	81 022	24,8%	82 266	25,1%	332 191	101,5%	79 509	110,3%	3,5%			
Remuneration of councillors	18 906	16 333	4 089	21,6%	3 867	20,5%	4 751	27,0%	4 402	29,1%	17 109	104,8%	4 400	95,0%	14,2%			
Debt impairment	104 887	80 659	34 371	32,8%	459	,4%	656	,8%	315	,4%	35 800	44,4%	180	2,9%	74,4%			
Depreciation and asset impairment	89 101	78 297	-	-	(1)	-	60 135	76,8%	6 682	8,5%	66 816	85,3%	-	-	(100,0%)			
Finance charges	8 000	9 006	(2 746)	(34,3%)	9 433	117,9%	85	,9%	335	3,7%	7 108	78,9%	75	124,0%	349,1%			
Bulk purchases	180 909	154 775	(10 287)	(5,7%)	99 551	55,0%	10 813	7,0%	(2 835)	(1,8%)	97 241	62,8%	3 607	102,3%	(178,6%)			
Other materials	16 240	19 207	4 910	29,8%	2 521	14,9%	5 113	25,9%	6 160	31,3%	18 204	94,9%	6 360	91,3%	31,3%			
Contracted services	67 522	108 767	26 068	38,6%	15 526	23,0%	33 930	31,2%	24 289	22,3%	99 613	91,8%	25 016	123,0%	(2,9%)			
Transfers and subsidies	447	1 742	800	178,9%	216	48,3%	-	-	(746)	(42,8%)	270	15,5%	211	131,1%	(45,1%)			
Other expenditure	29 032	44 453	14 148	48,7%	5 029	17,3%	9 525	21,4%	21 488	48,3%	50 190	112,9%	12 219	107,0%	75,8%			
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	43 964	43 140	100 886	-	(72 979)	-	52 867	-	8 210	-	88 985	-	12 003	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	102 282	102 282	17 477	17,1%	-	-	52 450	51,3%	(69 927)	(68,4%)	-	-	861	87,5%	(8 219,4%)			
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	146 246	145 422	118 363	-	(72 979)	-	105 317	-	(61 717)	-	88 985	-	12 864	-	-	-	-	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	146 246	145 422	118 363	-	(72 979)	-	105 317	-	(61 717)	-	88 985	-	12 864	-	-	-	-	
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	146 246	145 422	118 363	-	(72 979)	-	105 317	-	(61 717)	-	88 985	-	12 864	-	-	-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	146 246	145 422	118 363	-	(72 979)	-	105 317	-	(61 717)	-	88 985	-	12 864	-	-	-	-	

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Capital Revenue and Expenditure																	
Source of Finance	122 361	121 537	18 679	15,3%	8 812	7,2%	15 990	13,2%	20 387	16,8%	63 868	52,6%	46 553	67,7%	(56,2%)		
National Government	102 282	95 906	16 935	16,6%	6 316	6,2%	5 484	5,7%	4 878	5,1%	33 614	35,0%	40 796	67,0%	(88,0%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 282	95 906	16 935	16,6%	6 316	6,2%	5 484	5,7%	4 878	5,1%	33 614	35,0%	40 796	64,8%	(88,0%)		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 079	25 631	1 743	8,7%	2 496	12,4%	10 506	41,0%	15 509	60,5%	30 255	118,0%	5 757	82,6%	169,4%		
Capital Expenditure Functional	122 361	121 537	18 679	15,3%	8 812	7,2%	15 990	13,2%	20 387	16,8%	63 868	52,6%	46 553	67,7%	(56,2%)		
Municipal government and administration	9 979	19 879	276	2,8%	1 743	17,5%	10 107	50,8%	14 009	70,5%	26 135	131,5%	876	31,4%	1 498,5%		
Executive and Council	240	440	108	45,2%	106	44,0%	318	72,3%	352	80,0%	684	149	213,5%	136,4%	158,3%		
Finance and administration	9 739	19 439	168	1,7%	1 637	16,8%	9 789	50,4%	13 657	70,3%	25 251	129,9%	728	22,9%	1 777,2%		
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	40	-	40	-	1 635	20,8%	(97,6%)		
Community and Social Services	-	-	-	-	-	-	-	-	-	40	-	40	-	1 445	17,4%	(97,3%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	190	113,0%	(100,0%)		
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 382	61 036	16 935	27,4%	6 316	10,1%	2 523	4,1%	1 191	2,0%	26 966	44,2%	34 888	72,8%	(96,6%)		
Planning and Development	62 382	61 036	16 935	27,1%	6 316	10,1%	2 523	4,1%	1 191	2,0%	26 966	44,2%	34 888	72,8%	(96,6%)		
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	50 000	40 621	1 467	2,9%	754	1,5%	3 360	8,3%	5 147	12,7%	10 727	26,4%	9 154	92,2%	(43,8%)		
Energy sources	6 000	5 200	1 426	23,8%	343	5,7%	762	14,7%	399	7,7%	762	14,7%	1 976	186,0%	(61,4%)		
Water Management	44 000	35 421	41	,1%	410	,9%	2 961	8,4%	4 384	12,4%	7 797	22,0%	7 178	65,4%	(38,9%)		
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Cash Flow from Operating Activities																	
Receipts	(325)	795 312	215 687	(66 458,8%)	110 279	(33 980,0%)	288 163	36,2%	134 713	16,9%	748 842	94,2%	111 477	253 598,0%	20,8%		
Property rates	-	102 825	26 044	-	24 628	-	36 129	35,1%	34 219	33,3%	121 020	117,7%	27 083	-	26,3%		
Service charges	346 637	331 477	88 273	25,5%	70 598	20,4%	80 472	24,3%	77 022	23,2%	316 364	95,4%	74 129	88,8%	3,9%		
Other revenue	(388 061)	289 628	101 370	(26,1%)	15 045	(3,9%)</											

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(7 459)	(1 865)	-	(1 865)	-	(1 865)	25,0%	(1 865)	25,0%	(7 459)	100,0%	(1 865)	-	-	-	
Net Increase/(Decrease) in cash held	(245 511)	488 782	88 966	(36,2%)	42 239	(17,2%)	174 838	35,8%	53 379	10,9%	359 422	73,5%	(44 199)	(67,6%)	(220,8%)		
Cash/cash equivalents at the year begin:	-	(11 273)	(11 417)	-	77 694	-	108 660	(963,9%)	283 508	(2 515,0%)	(11 417)	101,3%	240 102	-	18,1%		
Cash/cash equivalents at the year end:	(245 511)	477 510	77 694	(31,6%)	108 660	(44,3%)	283 508	59,4%	336 887	70,6%	336 887	70,6%	195 903	(67,5%)	72,0%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 587	4,0%	4 894	1,7%	5 226	1,8%	266 836	92,5%	288 543	22,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	17 267	28,9%	3 566	6,0%	2 495	4,2%	36 416	61,0%	59 744	4,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 377	8,5%	3 335	2,3%	3 005	2,1%	126 563	87,1%	145 280	11,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managemen	7 822	4,2%	3 103	1,7%	3 024	1,6%	170 794	92,4%	184 743	14,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 458	3,6%	3 681	1,6%	3 666	1,6%	218 150	93,2%	233 956	18,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 891	3,3%	5 164	1,6%	5 089	1,5%	310 946	93,6%	332 090	26,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 038	3,0%	414	1,2%	383	1,1%	32 228	94,6%	34 063	2,7%	-	-	-	-
Total By Income Source	69 439	5,4%	24 157	1,9%	22 888	1,8%	1 161 934	90,9%	1 278 417	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 166	8,1%	2 996	3,4%	2 973	3,3%	75 638	85,2%	88 772	6,9%	-	-	-	-
Commercial	23 012	13,4%	4 530	2,6%	3 192	1,9%	140 646	82,1%	171 380	13,4%	-	-	-	-
Households	39 161	3,9%	16 587	1,6%	16 689	1,6%	942 267	92,9%	1 014 704	79,4%	-	-	-	-
Other	100	2,8%	44	1,2%	35	1,0%	3 383	95,0%	3 562	3%	-	-	-	-
Total By Customer Group	69 439	5,4%	24 157	1,9%	22 888	1,8%	1 161 934	90,9%	1 278 417	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	25 047	3,4%	-	-	-	-	701 086	96,6%	726 132	78,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 834	11,3%	1 197	1,1%	17	0,0%	99 262	87,6%	113 311	12,3%
Auditor-General	24	1,0%	44	1,8%	14	0,0%	2 350	96,7%	2 431	3%
Other	5 044	6,4%	-	-	-	-	73 776	93,6%	78 820	8,6%
Total	42 949	4,7%	1 241	1,1%	31	0,0%	876 474	95,2%	920 694	100,0%

Contact Details

Municipal Manager	Mr Busa Molatsele	058 303 5732
Financial Manager	Mr Qimuzwe Lelthala	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22													2020/21		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure																
Operating Revenue	386 789	417 409	127 698	33,0%	111 821	28,9%	107 899	25,8%	84 217	20,2%	431 634	103,4%	73 976	104,5%	13,8%	
Property rates	13 041	10 223	4 047	31,0%	4 056	31,1%	4 051	39,6%	4 037	39,5%	16 191	158,4%	3 802	103,4%	6,2%	
Service charges - electricity revenue	73 677	96 670	15 565	21,1%	20 759	28,2%	17 790	18,4%	19 792	20,5%	73 906	76,5%	18 761	108,9%	5,5%	
Service charges - sanitation revenue	55 635	55 635	19 325	34,7%	15 011	27,0%	14 945	26,7%	14 660	26,3%	63 840	114,7%	12 421	104,3%	18,0%	
Service charges - refuse revenue	26 733	26 733	6 548	24,5%	6 429	24,0%	6 357	23,8%	6 405	24,0%	25 738	96,3%	6 236	93,6%	2,7%	
Service charges - refuse revenue	25 200	25 200	6 108	24,2%	6 036	24,0%	5 998	23,8%	5 910	23,5%	24 052	95,4%	5 752	89,1%	2,8%	
Rental of facilities and equipment	1 738	1 738	446	25,6%	388	22,4%	368	21,2%	376	21,6%	1 578	90,8%	359	301,4%	4,9%	
Interest earned - external investments	274	274	0	0,1%	1	0,2%	1	0,3%	2	0,6%	3	1,0%	188	78,2%	(9,1%)	
Interest earned - outstanding debtors	75 600	85 600	21 744	28,8%	23 167	30,6%	24 828	29,0%	27 405	32,0%	97 144	113,5%	20 517	113,8%	33,6%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	161	161	5 250	3 256,3%	5 918	3 670,9%	5 337	3 310,5%	5 431	3 368,8%	21 936	13 606,6%	5 630	3 698,6%	(3,5%)	
Licences and permits	-	-	10	-	18	-	11	-	7	-	46	-	32	-	(76,9%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	112 463	112 689	48 365	43,0%	29 723	26,4%	27 991	24,8%	34	-	106 113	94,2%	-	-	(100,0%)	
Other revenue	2 288	2 487	291	12,8%	316	13,9%	323	13,0%	323	13,0%	1 086	43,7%	279	45,3%	(43,7%)	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	416 243	445 958	62 256	15,0%	64 445	15,5%	123 776	27,8%	193 244	43,3%	443 721	99,5%	209 233	97,7%	(7,6%)	
Employee related costs	138 129	138 129	30 883	22,4%	24 302	17,6%	23 323	16,9%	103 922	75,2%	182 429	132,1%	146 783	148,7%	(29,2%)	
Remuneration of councillors	6 154	6 154	969	15,7%	1 075	17,5%	1 156	18,8%	4 374	71,1%	7 573	123,1%	6 328	139,7%	(30,9%)	
Debt impairment	54 672	63 672	10 372	19,0%	9 668	17,7%	9 212	14,5%	10 853	17,0%	40 104	63,0%	3 884	35,0%	179,4%	
Depreciation and asset impairment	58 341	58 341	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	10 013	10 013	3 616	36,1%	1 208	12,1%	17 506	174,8%	11 804	117,9%	34 134	340,9%	4 835	60,3%	144,1%	
Bulk purchases	68 440	85 440	13	0,0%	54 603	63,9%	20 477	24,0%	54 603	63,9%	20 477	24,0%	20 687	125,1%	(1,0%)	
Other materials	11 201	14 788	2 703	24,1%	546	4,9%	2 358	20,0%	6 451	43,6%	12 658	85,6%	2 467	112,8%	153,3%	
Contracted services	20 962	22 857	4 038	19,3%	7 325	34,9%	10 531	46,1%	16 414	71,8%	38 309	167,6%	6 737	126,7%	143,6%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	48 331	46 565	9 664	20,0%	20 321	42,0%	4 487	9,6%	18 948	40,7%	53 421	114,7%	17 481	102,9%	8,4%	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(29 454)	(28 549)	65 442		47 376		(15 877)		(109 027)		(12 087)		(135 257)			
Transfers and subsidies - capital (monetary allocations) (Nat/Prov)	51 621	51 621	20 160	39,1%	5 433	10,5%	19 932	38,6%	-	-	45 525	88,2%	-	76,8%	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	22 167	23 072	85 602		52 809		4 055		(109 027)		33 438		(135 257)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	22 167	23 072	85 602		52 809		4 055		(109 027)		33 438		(135 257)			
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	22 167	23 072	85 602		52 809		4 055		(109 027)		33 438		(135 257)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	22 167	23 072	85 602		52 809		4 055		(109 027)		33 438		(135 257)			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22													2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	51 621	51 621	5 438	10,5%	10 075	19,5%	14 198	27,5%	1 543	3,0%	31 254	60,5%	2 331	62,6%	(33,8%)
National Government	51 621	51 621	5 438	10,5%	10 075	19,5%	14 198	27,5%	1 543	3,0%	31 254	60,5%	2 331	62,6%	(33,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 621	51 621	5 438	10,5%	10 075	19,5%	14 198	27,5%	1 543	3,0%	31 254	60,5%	2 331	62,6%	(33,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	51 621	51 621	5 438	10,5%	10 075	19,5%	14 198	27,5%	1 543	3,0%	31 254	60,5%	2 432	64,6%	(36,6%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 212	3 212	500	15,6%	-	-	128	4,0%	510	15,9%	1 139	35,4%	391	165,7%	30,4%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 249	1 249	500	40,0%	-	-	128	10,3%	510	40,9%	1 139	91,2%	391	165,7%	30,4%
Public Safety	1 963	1 963	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	397	-	-	-	-	-	-	-	397	-	155	218,5%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	397	-	-	-	-	-	-	-	397	-	155	218,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	48 409	48 409	4 541	9,4%	10 075	20,8%	14 070	29,1%	1 033	2,1%	29 718	61,4%	1 886	60,8%	(45,2%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	37 255	37 255	1 303	3,5%	3 795	10,2%	5 392	14,5%	257	0,7%	10 747	28,8%	(659)	36,7%	(139,0%)
Waste Water Management	11 154	11 154	3 238	29,0%	6 280	56,3%	8 678	77,6%	776	7,0%	16 971	170,1%	2 444	332,5%	(68,2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	101	100,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22													2020/21	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities															
Receipts	283 199	283 199	104 480	36,9%	58 935	20,8%	79 862	28,2%	31 863	11,3%	275 141	97,2%	38 248	102,9%	(16,7%)
Property rates	6 279	6 279	3 098	49,3%	2 847	45,3%	3 124	49,7%	2 716	43,3%	11 784	187,7%	2 739	116,4%	(8,%)
Service charges	107 920	107 920	31 855	29,5%	30 470	28,2%	32 751	30,3%	28 571	26,5%	123 647	114,6%	34 502	144,0%	(17,2%)
Other revenue	4 167	4 167	561	13,5%	(9 677)	(232,2%)	(4 056)	(97,3%)	454	10,9%	(12 717)	(305,2%)	673	153,9%	(32,5%)
Transfers and Subsidies - Operational	112 463	112 463	48 805	43,4%	29 863	26,6%	28 112	25,0%	122	0,1%	106 902	95,1%	334	100,5%	(63,6%)
Transfers and Subsidies - Capital	52 097	52 097	20 160	38,7%	5 433	10,4%	19 932	38,3%	-	-	45 525	87,4%	-	61,6%	-
Interest	274	274	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 063)	(217 063)	(53 737)	24,8%	(49 167)	22,7%	(27 934								

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	(25)	-	(26)	-	(234)	-	(13)	-	(298)	-	81	-	-	-	(115,9%)
Net Increase/(Decrease) in cash held	20 115	40 326	41 862	208,1%	(1 466)	(7,3%)	43 236	107,2%	(24 972)	(61,9%)	58 660	145,5%	32 006	2 128,9%	(178,0%)	(178,0%)	(178,0%)
Cash/cash equivalents at the year begin:	4 815	4 815	3 456	71,8%	45 318	941,2%	43 852	910,8%	87 094	1 808,9%	3 456	71,8%	(210 729)	(17 693,1%)	(141,3%)	(141,3%)	(141,3%)
Cash/cash equivalents at the year end:	24 930	45 141	45 318	181,8%	43 852	175,9%	87 094	192,9%	62 122	137,6%	62 122	137,6%	(178 723)	(1 433,2%)	(134,8%)	(134,8%)	(134,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 622	2,6%	4 232	2,0%	3 926	1,8%	200 513	93,6%	214 293	24,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	7 766	30,9%	692	2,7%	474	1,9%	16 232	64,5%	25 164	2,8%	1	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 302	2,7%	884	1,9%	761	1,6%	44 487	93,8%	47 434	5,3%	29	,1%	-	-
Receivables from Exchange Transactions - Waste Water Management	2 390	2,3%	1 663	1,6%	1 601	1,6%	97 334	94,5%	102 988	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 204	1,9%	1 823	1,6%	1 755	1,5%	110 386	95,0%	116 168	13,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	247	100,0%	247	-	1	,6%	-	-
Interest on Arrear Debtor Accounts	9 371	2,6%	9 193	2,6%	8 625	2,4%	329 274	92,4%	356 463	40,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	77	3%	32	,1%	22	,1%	29 129	99,6%	29 260	3,3%	63	,2%	-	-
Total By Income Source	28 733	3,2%	18 518	2,1%	17 165	1,9%	827 601	92,8%	892 017	100,0%	84	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 234	2,9%	2 852	2,5%	2 509	2,2%	104 209	92,4%	112 804	12,6%	15	-	-	-
Commercial	8 947	28,1%	660	2,3%	405	1,3%	21 798	68,5%	31 811	3,6%	5	-	-	-
Households	16 552	2,2%	15 006	2,0%	14 251	1,9%	701 594	93,9%	747 402	83,8%	64	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 733	3,2%	18 518	2,1%	17 165	1,9%	827 601	92,8%	892 017	100,0%	84	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36 502	6,2%	12 925	2,2%	12 490	2,1%	523 126	89,4%	585 042	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	36 502	6,2%	12 925	2,2%	12 490	2,1%	523 126	89,4%	585 042	100,0%

Contact Details

Municipal Manager	Mr Monyane Selantsi	058 863 2811
Financial Manager	Ms Dimakatso Motloung	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22										2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure															
Operating Revenue	1 800 467	1 738 287	423 885	23,5%	153 104	8,5%	511 647	29,4%	180 143	10,4%	1 268 780	73,0%	163 480	69,3%	10,2%
Property rates	185 701	111 979	24 998	13,5%	30 992	16,7%	25 551	22,8%	32 305	28,8%	113 846	101,7%	42 165	89,1%	(23,4%)
Service charges - electricity revenue	353 245	422 245	24 363	6,9%	14 394	4,1%	9 633	2,3%	15 900	3,8%	64 290	15,2%	25 564	24,1%	(38,7%)
Service charges - sanitation revenue	56 206	41 724	11 209	19,9%	10 809	19,2%	10 763	25,8%	10 586	25,4%	43 367	103,9%	10 576	87,5%	-1%
Service charges - refuse revenue	52 818	41 364	10 979	20,8%	10 354	19,6%	10 373	25,1%	10 361	25,0%	42 067	101,7%	10 188	94,9%	1,7%
Rental of facilities and equipment	1 670	1 680	166	10,6%	468	29,8%	274	16,3%	208	12,4%	1 116	66,4%	186	59,8%	11,7%
Interest earned - external investments	6 610	6 610	6	,1%	-	-	310	4,7%	119	1,8%	435	6,6%	2 040	45,2%	(94,2%)
Interest earned - outstanding debtors	81 535	38 796	-	-	5 304	6,5%	15 295	39,4%	5 639	14,5%	26 238	67,6%	7 526	36,8%	(25,1%)
Dividends received	1 102	372	28	2,6%	26	2,4%	27	7,4%	240	64,4%	322	86,6%	39	11,5%	509,8%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	677 789	680 789	289 737	42,7%	53 449	7,9%	390 681	57,4%	33 927	5,0%	767 794	112,8%	(128 658)	94,3%	(126,4%)
Other revenue	287 900	292 764	36 645	12,7%	2 646	,9%	23 164	7,9%	44 936	15,3%	170 392	36,7%	170 586	67,2%	(88,5%)
Gains	-	-	-	-	-	-	-	-	8	-	8	-	74	-	-
Operating Expenditure	2 504 011	2 870 902	383 650	15,3%	576 270	23,0%	528 218	18,4%	687 722	24,0%	2 175 860	75,8%	1 057 820	61,0%	(35,0%)
Employee related costs	597 356	649 417	158 660	26,6%	169 181	28,3%	180 388	27,8%	163 016	25,1%	671 245	103,4%	140 905	91,7%	15,7%
Remuneration of councillors	29 333	29 263	7 335	25,0%	6 772	23,1%	7 138	24,4%	7 283	24,9%	28 529	97,5%	7 280	87,3%	-
Debt impairment	278 476	154 425	-	-	3 550	1,3%	568	,4%	(0)	-	4 117	2,7%	-	38,9%	(100,0%)
Depreciation and asset impairment	223 795	143 795	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	150 129	28 194	16 440	11,0%	58 305	38,8%	38 387	136,2%	(37 404)	(132,7%)	75 727	268,6%	112 403	73,8%	(133,3%)
Bulk purchases	738 475	1 043 657	104 154	14,1%	263 207	36,6%	119 512	11,5%	342 840	32,8%	829 714	79,5%	588 446	72,8%	(41,7%)
Other materials	41 527	118 011	42 905	103,3%	2 750	6,7%	37 911	32,1%	6 048	5,1%	89 655	76,0%	12 594	13,8%	(51,6%)
Contracted services	174 956	383 808	46 017	26,3%	60 520	34,6%	68 544	17,9%	58 060	15,1%	233 141	60,7%	70 942	58,9%	(18,2%)
Transfers and subsidies	168 000	174 155	-	-	-	-	49 855	28,6%	123 379	70,8%	173 234	99,5%	93 418	57,7%	32,1%
Other expenditure	101 955	146 169	8 138	8,0%	11 944	11,7%	25 914	17,7%	24 498	16,8%	70 495	48,2%	31 863	32,2%	(23,1%)
Losses	8	8	-	-	-	-	-	-	1	18,0%	1	18,0%	58	866,8%	(97,8%)
Surplus/(Deficit)	(703 543)	(1 132 615)	40 235		(423 166)		(16 571)		(507 579)		(907 080)		(894 341)		
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	249 431	254 445	15 407	6,2%	35 676	14,3%	65 116	25,6%	140 041	55,0%	256 240	100,7%	206 489	105,6%	(32,2%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(454 112)	(878 170)	55 642		(387 490)		48 545		(367 537)		(650 840)		(687 852)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(454 112)	(878 170)	55 642		(387 490)		48 545		(367 537)		(650 840)		(687 852)		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(454 112)	(878 170)	55 642		(387 490)		48 545		(367 537)		(650 840)		(687 852)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(454 112)	(878 170)	55 642		(387 490)		48 545		(367 537)		(650 840)		(687 852)		

Part 2: Capital Revenue and Expenditure

R thousands	2021/22										2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Capital Revenue and Expenditure															
Source of Finance	266 961	289 973	46 228	17,3%	71 218	26,7%	24 648	8,5%	75 068	25,9%	217 162	74,9%	100 331	77,4%	(25,2%)
National Government	240 311	245 323	42 948	17,9%	65 799	27,4%	20 412	8,3%	72 512	29,6%	201 671	82,2%	71 583	82,6%	1,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	240 311	245 323	42 948	17,9%	65 799	27,4%	20 412	8,3%	72 512	29,6%	201 671	82,2%	71 583	82,6%	1,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 650	44 650	3 280	12,3%	5 419	20,3%	4 237	9,5%	2 656	5,7%	15 491	34,7%	28 749	57,7%	(91,1%)
Capital Expenditure Functional	266 961	289 973	46 228	17,3%	71 218	26,7%	24 648	8,5%	75 068	25,9%	217 162	74,9%	100 331	77,4%	(25,2%)
Municipal government and administration	16 650	17 650	95	,6%	733	4,4%	1 220	6,9%	629	3,6%	2 677	15,2%	1 218	13,7%	(46,3%)
Executive and Council	10 293	10 293	21	,2%	298	2,9%	344	3,3%	373	3,6%	1 036	10,1%	149	1,7%	150,3%
Finance and administration	6 357	7 357	74	1,2%	435	6,8%	878	11,9%	256	3,5%	1 611	22,3%	1 089	38,2%	(76,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	53 036	38 007	3 389	6,4%	4 479	8,4%	4 938	13,0%	15 036	39,6%	27 841	73,3%	10 232	83,9%	47,0%
Community and Social Services	16 950	10 612	-	-	1 776	10,5%	2 749	25,9%	5 429	51,2%	9 954	93,8%	4 176	87,9%	30,0%
Sport And Recreation	22 100	18 395	3 389	15,3%	2 703	12,2%	1 208	6,6%	8 625	46,9%	15 925	86,6%	4 128	85,9%	108,9%
Public Safety	2 000	9 000	-	-	-	-	981	10,9%	981	10,9%	1 962	21,8%	1 928	53,5%	(49,1%)
Housing	11 986	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 000	13 953	-	-	3 342	9,0%	1 671	12,0%	4 811	34,5%	9 824	70,4%	14 336	69,6%	(66,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	37 000	13 953	-	-	3 342	9,0%	1 671	12,0%	4 811	34,5%	9 824	70,4%	14 336	69,6%	(66,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	160 275	220 363	42 744	26,7%	62 665	39,1%	16 820	7,6%	54 992	24,8%	176 821	80,2%	74 546	82,3%	(26,8%)
Energy sources	44 706	67 313	13 091	29,3%	19 899	44,5%	17 691	42,2%	17 691	42,2%	51 153	76,3%	10 921	69,7%	62,0%
Water Management	62 929	68 757	10 328	16,4%	1 787	2,8%	7 814	11,4%	32 667	47,5%	52 596	76,5%	46 950	83,1%	(30,4%)
Waste Water Management	52 640	84 293	19 325	36,7%	40 979	77,8%	8 534	10,1%	4 234	5,0%	73 071	86,7%	16 674	86,5%	(74,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22										2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
Cash Flow from Operating Activities															
Receipts	1 975 315	695 025	440 063	22,3%	114 251	5,8%	575 173	82,8%	102 807	14,8%	1 232 294	177,3%	116 953	48,9%	(12,1%)
Property rates	97 351	97 351	6 245	6,4%	29 370	30,2%	63 712	65,4%	102 065	104,8%	201 391	206,9%	27 923	120,3%	265,5%
Service charges	273 504	308 452	32 737	12,0%	31 297	11,4%	179 328	23,9%	41 554	13,5%	5				

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 002 854)	(4 532 943)	421 888	(42,1%)	(957 879)	95,5%	1 236 223	(27,3%)	(195 677)	4,3%	504 555	(11,1%)	(119 841)	(5 019,1%)	63,3%		
Cash/cash equivalents at the year begin:	-	-	165 009	-	421 888	-	(357 221)	-	592 238	-	165 009	-	884 369	-	(33,0%)		
Cash/cash equivalents at the year end:	(1 002 854)	(4 532 943)	600 664	(59,9%)	(357 221)	35,6%	592 238	(13,1%)	396 561	(8,7%)	396 561	(8,7%)	764 528	(5 071,9%)	(48,1%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 717	2,4%	9 417	1,5%	12 333	2,0%	573 643	94,0%	610 110	28,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	6 922	2,2%	6 390	2,1%	3 782	1,2%	291 279	94,5%	308 364	14,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 453	1,6%	12 090	2,2%	7 456	1,4%	511 754	94,8%	539 753	24,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	4 022	1,7%	3 901	1,7%	3 856	1,6%	223 235	95,0%	235 014	10,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 790	1,6%	3 712	1,6%	3 671	1,6%	222 313	95,2%	233 486	10,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11	-	5 582	2,6%	6	-	210 207	97,4%	215 805	9,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	97	3%	88	3%	128	4%	31 021	99,0%	31 324	1,4%	-	-	-	-
Total By Income Source	38 011	1,7%	41 171	1,9%	31 232	1,4%	2 063 451	94,9%	2 173 865	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 139	2,1%	9 045	2,1%	8 572	2,0%	405 913	93,8%	432 670	19,9%	-	-	-	-
Commercial	8 949	1,8%	8 300	1,7%	5 333	1,1%	477 599	95,5%	500 181	23,0%	-	-	-	-
Households	19 923	1,6%	23 825	1,9%	17 326	1,4%	1 179 939	95,1%	1 241 015	57,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 011	1,7%	41 171	1,9%	31 232	1,4%	2 063 451	94,9%	2 173 865	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	197	-	132 677	3,6%	3 525 598	96,4%	3 658 471	97,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	427	4%	20 618	18,2%	4 573	4,0%	87 638	77,4%	113 256	3,0%
Auditor-General	-	-	-	-	-	-	43	100,0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
Total	427	-	20 815	,6%	137 249	3,6%	3 613 279	95,8%	3 771 770	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure	167 557	172 823	23 615	14,1%	41 654	24,9%	35 317	20,4%	41 590	24,1%	142 176	82,3%	52 002	86,1%	(20,0%)
Operating Revenue	167 557	172 823	23 615	14,1%	41 654	24,9%	35 317	20,4%	41 590	24,1%	142 176	82,3%	52 002	86,1%	(20,0%)
Property rates	12 911	12 911	8 934	69,2%	2 653	20,5%	2 563	19,8%	1 678	13,0%	15 826	122,6%	747	88,5%	124,5%
Service charges - electricity revenue	13 400	14 600	421	3,1%	12	1%	128	9%	18	1%	580	4,0%	2 029	22,9%	(9,1%)
Service charges - water revenue	9 843	9 840	2 263	23,3%	2 456	24,9%	2 524	25,7%	1 545	15,7%	8 817	89,8%	2 556	103,7%	(39,6%)
Service charges - sanitation revenue	9 676	9 676	3 077	31,8%	3 162	32,7%	2 829	29,2%	1 994	20,6%	11 063	114,3%	2 915	95,3%	(31,6%)
Service charges - refuse revenue	9 484	9 484	2 834	29,9%	2 902	30,6%	2 681	28,3%	1 812	19,1%	10 230	107,9%	2 833	101,3%	(36,0%)
Rental of facilities and equipment	811	1 575	318	39,2%	293	36,1%	292	18,5%	203	12,9%	1 105	70,2%	102	59,9%	100,3%
Interest earned - external investments	751	751	5	0,7%	3	0,4%	5	0,7%	6	0,8%	20	2,6%	658	258,3%	(99,1%)
Interest earned - outstanding debtors	20 771	20 771	4 807	23,1%	5 157	24,8%	5 406	26,0%	3 779	18,2%	19 149	92,2%	4 560	76,4%	(17,1%)
Dividends received	158	158	4	2,5%	0	0%	4	2,7%	13	8,0%	21	13,4%	12	29,4%	9,4%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	87 894	89 644	-	-	24 236	27,6%	18 177	20,3%	30 295	33,8%	72 708	81,1%	34 758	86,4%	(12,8%)
Other revenue	1 858	3 414	922	49,6%	781	42,0%	707	20,7%	247	7,2%	2 657	77,8%	831	(214,0%)	(70,3%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	168 583	173 875	30 769	18,3%	59 632	35,4%	37 024	21,3%	20 587	11,8%	148 013	85,1%	78 624	97,7%	(73,8%)
Employee related costs	76 790	76 257	19 619	25,5%	20 969	27,3%	19 170	25,1%	12 645	16,6%	72 403	94,9%	18 288	96,5%	(30,9%)
Remuneration of councillors	6 624	6 624	1 589	24,0%	1 512	22,8%	1 069	16,1%	1 069	16,1%	5 673	85,6%	1 590	96,2%	(32,8%)
Debt impairment	13 303	12 261	-	-	-	-	-	-	-	-	-	-	89	5%	(100,0%)
Depreciation and asset impairment	9 902	9 527	-	-	-	-	-	-	-	-	-	-	1 110	16,0%	(100,0%)
Finance charges	3 139	1 818	7	0,2%	1 062	33,8%	278	15,3%	223	12,3%	1 571	86,4%	7 397	202,6%	(97,0%)
Bulk purchases	12 539	18 848	900	7,2%	11 908	95,0%	4 372	23,2%	1 200	6,4%	16 380	97,5%	19 659	214,5%	(93,6%)
Other materials	3 406	5 916	196	5,8%	3 375	99,1%	1 381	23,3%	1 113	18,8%	6 065	102,5%	7 226	239,6%	(68,6%)
Contracted services	11 970	11 290	3 032	25,3%	4 592	38,4%	2 582	22,9%	596	5,3%	10 900	95,7%	7 025	116,3%	(91,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 909	31 334	5 426	17,6%	16 214	52,5%	7 737	24,7%	3 742	11,9%	33 120	105,7%	17 241	98,8%	(78,3%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 026)	(1 052)	(7 154)		(17 978)		(1 707)		21 002		(5 836)		(26 622)		
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	57 793	57 793	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 767	56 741	(7 154)		(17 978)		(1 707)		21 002		(5 836)		(26 622)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	56 767	56 741	(7 154)		(17 978)		(1 707)		21 002		(5 836)		(26 622)		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 767	56 741	(7 154)		(17 978)		(1 707)		21 002		(5 836)		(26 622)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 767	56 741	(7 154)		(17 978)		(1 707)		21 002		(5 836)		(26 622)		

Part 2: Capital Revenue and Expenditure

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure	60 293	63 219	2 827	4,7%	13 115	21,8%	2 360	3,7%	7 037	11,1%	25 340	40,1%	35 808	75,5%	(80,3%)
Source of Finance	60 293	63 219	2 827	4,7%	13 115	21,8%	2 360	3,7%	7 037	11,1%	25 340	40,1%	35 808	75,5%	(80,3%)
National Government	57 793	57 793	2 827	4,9%	13 115	22,7%	2 360	4,1%	7 037	12,2%	25 340	43,8%	35 808	75,5%	(80,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	57 793	57 793	2 827	4,9%	13 115	22,7%	2 360	4,1%	7 037	12,2%	25 340	43,8%	35 808	75,5%	(80,3%)
Borrowing	2 500	1 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	60 293	63 219	2 827	4,7%	13 115	21,8%	2 360	3,7%	7 037	11,1%	25 340	40,1%	35 808	74,8%	(80,3%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 360	585	201	14,8%	286	21,0%	-	-	-	-	486	83,1%	1 365	145,5%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 360	585	201	14,8%	286	21,0%	-	-	-	-	486	83,1%	1 365	145,5%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 281	12 088	17	1,1%	378	3,1%	683	5,7%	2 543	21,0%	3 622	30,0%	-	21,3%	(100,0%)
Planning and Development	11 281	12 088	17	1,5%	378	33,7%	683	5,7%	2 543	21,0%	3 622	30,0%	-	1,2%	(100,0%)
Road Transport	11 160	-	-	-	-	-	-	-	-	-	-	-	-	36,8%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	46 651	50 546	2 609	5,6%	12 451	26,7%	1 677	3,3%	4 494	8,9%	21 231	42,0%	34 443	75,4%	(87,0%)
Energy sources	8 500	8 500	1 692	19,9%	1 692	19,9%	1 692	19,9%	1 692	19,9%	6 708	82,2%	6 708	100,0%	(100,0%)
Water Management	5 000	5 000	803	16,1%	3 976	79,5%	1 509	3,2%	4 494	8,9%	4 938	98,8%	24 198	80,0%	(100,0%)
Waste Water Management	33 151	37 046	1 805	5,4%	6 784	20,5%	1 518	4,1%	4 494	12,1%	14 602	39,4%	3 535	60,1%	27,1%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Cash Flow from Operating Activities															

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(18 369)	(22 636)	(18 997)	103,4%	(37 327)	203,2%	(17 191)	75,9%	56 388	(249,1%)	(17 126)	75,7%	36 028	(540,3%)	56,5%	
Cash/cash equivalents at the year begin:	(103 726)	4 277	-	-	(18 997)	18,3%	(56 324)	(1 316,9%)	(73 514)	(1 718,8%)	-	-	(90 425)	-	(18,7%)	
Cash/cash equivalents at the year end:	(122 096)	(18 359)	(18 997)	15,6%	(56 324)	46,1%	(73 514)	400,4%	(17 126)	93,3%	(17 126)	93,3%	(54 387)	(547,2%)	(68,5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Origins of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure	335 414	335 414	13 396	4,0%	15 793	4,7%	45 828	13,7%	41 078	12,2%	116 094	34,6%	104 476	75,1%	(60,7%)
Operating Revenue	335 414	335 414	13 396	4,0%	15 793	4,7%	45 828	13,7%	41 078	12,2%	116 094	34,6%	104 476	75,1%	(60,7%)
Property rates	23 160	23 160	1 663	7,2%	1 677	7,2%	5 014	21,7%	3 401	14,7%	11 756	50,8%	10 444	105,9%	(67,4%)
Service charges - electricity revenue	74 738	74 738	0	-	2 688	3,6%	6 561	8,8%	16 600	22,2%	25 830	34,6%	17	1%	99 075,3%
Service charges - water revenue	41 487	41 487	2 039	4,9%	2 071	5,0%	5 959	14,1%	1 966	4,8%	11 554	28,8%	5 788	33,0%	(65,7%)
Service charges - sanitation revenue	33 270	33 270	2 512	7,5%	2 518	7,6%	7 583	22,8%	5 028	15,1%	17 903	53,0%	11 903	113,9%	(57,8%)
Service charges - refuse revenue	23 033	23 033	1 737	7,5%	1 756	7,6%	5 214	22,6%	3 207	13,9%	11 914	51,7%	8 362	114,4%	(61,7%)
Rental of facilities and equipment	1 398	1 398	1	,1%	-	-	-	-	-	-	1	,1%	-	-	-
Interest earned - external investments	230	230	8	3,6%	7	3,0%	1	,3%	0	-	16	7,0%	131	64,4%	(100,0%)
Interest earned - outstanding debtors	38 000	38 000	4 739	12,5%	4 968	13,1%	15 361	40,4%	10 686	28,1%	35 753	94,1%	25 708	125,7%	(58,4%)
Dividends received	36	36	2	6,7%	2	4,8%	0	1,4%	5	12,9%	5	12,9%	54	152,0%	(100,0%)
Fines, penalties and forfeits	140	140	1	,4%	1	,9%	1	,5%	0	,2%	4	3,1%	12	9,7%	(97,4%)
Licences and permits	-	-	0	-	0	-	1	-	-	-	2	-	15	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	97 225	97 225	400	,4%	-	-	71	,1%	-	-	471	,5%	41 101	95,3%	(100,0%)
Other revenue	2 696	2 696	293	10,9%	124	4,6%	170	5,9%	170	6,3%	748	27,7%	943	51,9%	(82,0%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	313 588	309 005	47 858	15,3%	28 713	9,2%	43 433	14,1%	33 165	10,7%	153 170	49,6%	111 704	57,8%	(70,3%)
Employee related costs	120 667	120 667	26 685	22,1%	18 956	15,7%	17 800	14,8%	18 265	15,1%	81 706	67,7%	60 212	89,4%	(69,7%)
Remuneration of councillors	12 168	12 168	1 848	15,2%	1 260	10,4%	1 270	10,4%	1 334	11,0%	5 713	46,9%	4 240	91,8%	(68,5%)
Debt impairment	55 000	52 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 533	5 349	-	-	-	-	-	-	-	-	-	-	-	-	,7%
Finance charges	8 541	8 541	1 001	11,7%	571	6,7%	2 103	24,6%	789	9,2%	4 464	52,3%	1 856	35,8%	(57,5%)
Bulk purchases	55 000	55 000	11 904	21,6%	3 809	6,9%	14 299	26,0%	7 130	13,0%	37 141	67,5%	30 714	81,8%	(76,8%)
Other Materials	8 700	9 722	2 268	26,1%	1 351	15,5%	2 399	24,7%	2 036	20,9%	8 054	82,8%	3 513	56,1%	(40,4%)
Contracted services	16 581	13 595	1 740	10,5%	1 402	8,5%	1 760	12,9%	975	7,2%	5 877	43,2%	3 083	34,5%	(68,4%)
Transfers and subsidies	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 348	31 113	2 412	7,7%	1 363	4,3%	3 803	12,2%	2 636	8,5%	10 214	32,8%	8 067	37,2%	(67,4%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	21 826	26 409	(34 463)		(12 920)		2 394		7 913		(37 076)		(7 229)		
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	35 889	35 889	859	2,4%	-	-	-	-	-	-	859	2,4%	27 228	56,1%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 715	62 298	(33 604)		(12 920)		2 394		7 913		(36 217)		19 999		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	57 715	62 298	(33 604)		(12 920)		2 394		7 913		(36 217)		19 999		
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	57 715	62 298	(33 604)		(12 920)		2 394		7 913		(36 217)		19 999		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	57 715	62 298	(33 604)		(12 920)		2 394		7 913		(36 217)		19 999		

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure	43 045	46 311	11 734	27,3%	4 104	9,5%	3 002	6,5%	2 043	4,4%	20 882	45,1%	23 808	59,1%	(91,4%)
Source of Finance	43 045	46 311	11 734	27,3%	4 104	9,5%	3 002	6,5%	2 043	4,4%	20 882	45,1%	23 808	59,1%	(91,4%)
National Government	35 845	35 845	7 530	21,0%	2 881	8,0%	1 098	3,1%	1 696	4,7%	13 204	36,8%	23 641	62,7%	(92,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 845	35 845	7 530	21,0%	2 881	8,0%	1 098	3,1%	1 696	4,7%	13 204	36,8%	23 641	62,7%	(92,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 200	10 466	4 204	58,4%	1 223	17,0%	1 904	18,2%	347	3,3%	7 678	73,4%	168	4,6%	106,8%
Capital Expenditure Functional	43 045	46 311	11 734	27,3%	4 104	9,5%	3 002	6,5%	2 043	4,4%	20 882	45,1%	23 808	59,1%	(91,4%)
Municipal governance and administration	1 000	1 992	444	44,4%	61	6,1%	18	,9%	-	-	523	26,3%	23	2,8%	(100,0%)
Executive and Council	0	0	-	-	-	-	-	-	-	-	-	-	23	5,1%	(100,0%)
Finance and administration	1 000	1 992	444	44,4%	61	6,1%	18	,9%	-	-	523	26,3%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 094	3 094	-	-	-	-	-	-	-	-	-	-	4 938	72,7%	(100,0%)
Community and Social Services	2 137	2 137	-	-	-	-	-	-	-	-	-	-	4 938	72,7%	(100,0%)
Sport And Recreation	957	957	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 045	11 045	2 607	23,6%	1 153	10,4%	1 092	9,9%	-	-	4 852	43,9%	6 286	105,9%	(100,0%)
Planning and Development	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 045	11 045	2 607	23,6%	1 153	10,4%	1 092	9,9%	-	-	4 852	43,9%	6 286	105,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 906	30 180	8 682	31,1%	2 891	10,4%	1 891	6,3%	2 043	6,8%	15 507	51,4%	12 562	47,3%	(83,7%)
Energy sources	2 900	5 174	2 019	69,6%	-	-	1 388	26,8%	347	6,7%	3 754	72,6%	-	-	-
Water Management	19 221	19 221	2 462	12,8%	2 69	1,4%	503	2,6%	1 696	8,8%	4 930	25,7%	6 508	50,7%	(73,9%)
Waste Water Management	3 780	3 780	2 476	65,5%	2 621	69,3%	-	-	-	-	5 097	134,8%	5 293	49,7%	(100,0%)
Waste Management	2 005	2 005	1 726	86,1%	-	-	-	-	-	-	1 726	86,1%	761	61,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities	288 694	288 694	17 211	6,0%	9 304	3,2%	14 899	5,2%	16 882	5,8%	58 297				

Payments	(765)	(765)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(765)	(765)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(765)	(765)	-	-	-	-	-	-	-	-	-	-	(71)	-	(100.0%)	
Net Increase/(Decrease) in cash held	(172 296)	(173 221)	(28 447)	16,5%	(1 531)	9%	9 963	(5,8%)	32 722	(18,9%)	12 707	(7,3%)	8 036	138,3%	307,2%	
Cash/cash equivalents at the year begin:	(6 756)	(6 756)	-	-	(28 447)	421,1%	(29 978)	443,7%	(20 015)	296,3%	-	-	59 006	-	(133,9%)	
Cash/cash equivalents at the year end:	(179 052)	(179 977)	(28 447)	15,9%	(29 978)	16,7%	(20 015)	11,1%	12 707	(7,1%)	12 707	(7,1%)	67 042	160,7%	(81,0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 992	1,8%	4 062	1,5%	3 784	1,4%	261 404	95,3%	274 241	33,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 961	40,9%	1 263	3,2%	691	1,8%	21 078	54,1%	38 993	4,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 981	2,8%	1 862	2,6%	1 660	2,3%	66 029	92,3%	71 531	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 450	1,8%	4 283	1,8%	4 222	1,7%	228 470	94,6%	241 425	29,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 007	1,8%	2 896	1,7%	2 856	1,7%	158 282	94,8%	167 041	20,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	162	1,9%	143	1,7%	128	1,5%	7 972	94,9%	8 405	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	53	7%	43	8%	43	6%	7 417	98,2%	7 556	9%	-	-	-	-
Total By Income Source	30 606	3,8%	14 552	1,8%	13 383	1,7%	750 652	92,8%	809 192	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 258	9,6%	3 356	2,0%	2 673	1,6%	146 926	86,8%	169 213	20,9%	-	-	-	-
Commercial	2 975	8,0%	1 107	3,0%	912	2,5%	31 987	86,5%	36 981	4,6%	-	-	-	-
Households	11 373	1,9%	10 088	1,7%	9 798	1,6%	571 738	94,8%	602 998	74,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 606	3,8%	14 552	1,8%	13 383	1,7%	750 652	92,8%	809 192	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 386	6,2%	4 886	3,6%	4 605	3,4%	117 350	86,8%	135 226	31,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	280	1%	5 054	1,8%	1 449	5%	268 219	97,5%	275 003	63,6%
Auditor-General	1 425	11,7%	460	3,8%	97	8%	10 244	83,8%	12 226	2,8%
Other	664	6,6%	209	2,1%	85	8%	9 167	90,5%	10 126	2,3%
Total	10 755	2,5%	10 610	2,5%	6 236	1,4%	404 980	93,6%	432 581	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	240 752	292 125	1 351	,6%	(1 341)	(,6%)	11	-	1 450	,5%	1 470	,5%	(838)	(2,7%)	(272,9%)	
Cash/cash equivalents at the year begin:	-	-	-	-	1 351	-	10	-	21	-	-	-	(2 988)	-	(100,7%)	
Cash/cash equivalents at the year end:	240 752	292 125	1 351	,6%	10	-	21	-	1 470	,5%	1 470	,5%	(3 826)	(2,7%)	(138,4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managemen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 175	100,0%	4 175	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	4 175	100,0%	4 175	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Origins of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 175	100,0%	4 175	100,0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	4 175	100,0%	4 175	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 385	100,0%	-	-	-	-	-	-	1 385	39,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	908	57,8%	-	-	664	42,2%	1 572	44,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	120	21,5%	-	-	-	-	437	78,5%	556	15,8%
Total	1 505	42,8%	908	25,8%	-	-	1 101	31,3%	3 514	100,0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Ms Noloiso Gzqli	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part 1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Operating Revenue and Expenditure																	
Operating Revenue	1 019 732	1 040 460	288 896	28,3%	234 329	23,0%	199 878	19,2%	168 016	16,1%	891 119	85,6%	155 132	88,2%	8,3%		
Property rates	84 416	78 559	18 469	21,9%	18 624	22,1%	18 669	23,8%	18 641	23,7%	74 403	94,7%	19 299	96,8%	(3,4%)		
Service charges - electricity revenue	380 617	387 579	102 773	27,0%	71 956	18,5%	76 799	19,8%	93 121	24,0%	344 648	88,9%	79 048	83,1%	17,8%		
Service charges - water revenue	161 199	165 165	39 124	24,3%	41 834	25,0%	42 314	25,9%	42 314	25,9%	124 269	75,2%	25 288	79,8%	22,6%		
Service charges - sanitation revenue	55 712	58 320	13 462	24,3%	13 529	24,3%	13 564	24,3%	13 564	24,3%	54 579	93,6%	12 620	99,2%	11,1%		
Service charges - refuse revenue	39 995	40 609	9 327	23,3%	9 340	23,4%	9 324	23,0%	9 410	23,2%	37 402	92,1%	8 664	91,5%	8,6%		
Rental of facilities and equipment	7 943	7 944	1 439	18,1%	1 809	22,8%	1 153	14,5%	750	9,4%	5 151	64,8%	813	95,3%	(7,8%)		
Interest earned - external investments	24	24	14	61,6%	-	-	9	36,4%	-	-	23	98,0%	-	-	-		
Interest earned - outstanding debtors	31 284	31 535	6 877	22,0%	7 291	23,3%	7 659	24,3%	8 063	25,6%	29 890	94,8%	6 557	80,9%	23,0%		
Dividends received	1 500	1 500	9	0,6%	249	16,6%	390	26,0%	1 477	9,8%	795	53,0%	366	90,9%	(59,9%)		
Fines, penalties and forfeits	6 019	5 999	276	4,6%	311	5,2%	217	3,6%	711	11,8%	1 515	25,2%	318	27,2%	123,8%		
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies	236 129	242 629	96 007	40,7%	67 347	28,5%	57 604	23,7%	460	0,2%	221 418	91,3%	-	-	(100,0%)		
Other revenue	14 895	20 599	4 704	31,6%	2 041	13,7%	2 176	10,6%	4 128	20,0%	13 049	63,3%	2 295	67,7%	79,9%		
Gains	-	-	(3 587)	-	-	-	-	-	(12 436)	-	(16 023)	-	(135)	-	(719,9%)		
Operating Expenditure	998 410	1 029 371	133 446	13,4%	159 016	15,9%	159 191	15,5%	128 067	12,4%	579 720	56,3%	125 462	52,0%	2,1%		
Employee related costs	322 955	333 065	79 199	24,5%	87 034	26,9%	82 026	24,6%	81 839	24,6%	330 097	99,1%	75 421	96,8%	8,5%		
Remuneration of councillors	20 693	21 234	4 950	23,9%	4 669	22,6%	4 957	23,2%	19 505	93,6%	19 505	91,9%	4 966	97,6%	(2%)		
Debt impairment	95 496	81 405	369	0,4%	700	0,7%	1 075	1,3%	385	0,5%	2 529	3,1%	329	1,3%	17,3%		
Depreciation and asset impairment	9 676	11 098	-	-	-	-	-	-	17	0,2%	17	-	-	-	(100,0%)		
Finance charges	3 620	8 600	1 656	45,7%	1 650	45,6%	1 650	19,2%	1 656	19,3%	6 612	76,9%	553	12,3%	199,6%		
Bulk purchases	318 434	317 464	14 751	4,6%	1 718	0,5%	1 550	0,5%	2 332	0,7%	20 351	6,4%	1 346	1,8%	73,3%		
Other materials	13 776	17 200	1 862	13,3%	3 156	22,9%	7 994	46,5%	3 920	22,8%	16 872	98,1%	3 946	88,2%	(1,7%)		
Contracted services	130 293	133 053	16 937	13,0%	36 996	28,4%	29 360	22,1%	26 669	20,0%	109 961	82,6%	34 128	71,7%	(21,9%)		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	83 414	106 200	13 782	16,5%	23 095	27,7%	29 618	27,9%	27 185	25,6%	93 680	88,2%	12 984	70,0%	109,4%		
Losses	52	52	-	-	-	-	988	1 894,6%	(20 893)	(40 050,9%)	(19 905)	(38 156,2%)	(8 209)	(12 236,7%)	154,5%		
Surplus/(Deficit)	21 322	11 090	155 450		75 313		40 687		39 950		311 399		29 670				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a)	58 836	66 970	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	(2)	(0)	-	(0)	-	(0)	26,0%	(0)	26,0%	(2)	104,0%	(1)	91,2%	(31,6%)		
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	7	-	4	-	11	-	-	-	(100,0%)		
Surplus/(Deficit) after capital transfers and contributions	80 158	78 058	155 449		75 312		40 694		39 953		311 409		29 669				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	80 158	78 058	155 449		75 312		40 694		39 953		311 409		29 669				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	80 158	78 058	155 449		75 312		40 694		39 953		311 409		29 669				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	80 158	78 058	155 449		75 312		40 694		39 953		311 409		29 669				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Capital Revenue and Expenditure																	
Source of Finance	79 058	80 685	2 992	3,8%	16 848	21,3%	10 049	12,5%	25 820	32,0%	55 708	69,0%	24 046	60,4%	7,4%		
National Government	56 719	54 469	2 688	4,7%	14 762	26,0%	7 956	14,6%	21 000	38,6%	46 406	85,2%	21 396	75,6%	(1,9%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	-	-	-	-	-	-	7	-	4	-	11	-	-	-	(100,0%)		
Transfers recognised - capital	56 719	54 469	2 688	4,7%	14 762	26,0%	7 963	14,6%	21 004	38,6%	46 417	85,2%	21 396	75,6%	(1,8%)		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	22 338	26 216	304	1,4%	2 085	9,3%	2 086	8,0%	4 616	18,4%	9 291	35,4%	2 650	19,8%	81,7%		
Capital Expenditure Functional	79 058	80 818	2 992	3,8%	16 848	21,3%	10 164	12,6%	25 820	31,9%	55 823	69,1%	24 046	60,4%	7,4%		
Municipal governance and administration	8 790	12 231	215	2,4%	1 325	15,1%	1 433	11,7%	964	7,9%	3 937	32,2%	2 335	62,8%	(58,7%)		
Executive and Council	1 741	441	11	0,6%	3	0,2%	19	4,3%	19	0,4%	33	7,4%	-	-	1,7%		
Finance and administration	7 049	11 775	204	2,9%	1 308	18,6%	1 414	12,0%	964	8,2%	3 890	33,0%	2 335	70,5%	(58,7%)		
Internal audit	-	15	-	-	15	-	-	-	-	-	15	100,0%	-	-	-		
Community and Public Safety	9 542	12 977	79	0,8%	202	2,1%	586	4,5%	3 500	27,0%	4 367	33,7%	2 592	19,4%	35,0%		
Community and Social Services	5 580	6 930	-	-	117	2,1%	463	6,7%	1 944	28,1%	2 524	36,4%	-	-	(100,0%)		
Sport And Recreation	340	2 525	79	23,4%	17	5,1%	87	3,4%	1 498	59,3%	1 682	66,6%	2 521	32,4%	(40,6%)		
Public Safety	3 322	3 322	-	-	51	1,5%	36	1,1%	58	1,7%	145	4,4%	72	4,5%	(19,0%)		
Housing	300	200	-	-	17	5,6%	-	-	-	-	17	8,4%	-	-	-		
Economic and Environmental Services	22 918	17 928	622	2,7%	4 973	21,7%	4 257	23,7%	5 665	31,6%	15 518	86,6%	7 811	86,5%	(27,5%)		
Planning and Development	330	324	-	-	14	4,3%	21	6,5%	50	15,3%	85	26,2%	-	-	(100,0%)		
Road Transport	22 588	17 603	622	2,8%	4 959	22,0%	4 236	24,1%	5 615	31,9%	15 433	87,7%	7 811	87,8%	(28,1%)		
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Trading Services	37 637	37 427	2 076	5,5%	10 317	27,4%	3 887	10,4%	15 691	41,9%	31 971	85,4%	11 309	58,4%	38,8%		
Energy sources	1 000	4 056	-	-	266	26,6%	-	-	127	3,1%	394	9,7%	4	-	2 971,4%		
Water Management	17 326	20 251	1 604	9,3%	2 896	16,7%	2 121	10,5%	12 269	60,6%	18 890						

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(4 500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1	368 848	87 207	7 396 669,2%	130 096	11 034 472,3%	33 001	8,9%	55 329	15,0%	305 633	82,9%	(456)	37,1%	(12 246,6%)		
Cash/cash equivalents at the year begin:	6 989	6 989	-	-	88 711	1 269,3%	217 247	3 108,3%	250 248	3 580,5%	-	-	70 680	189,1%	254,1%		
Cash/cash equivalents at the year end:	6 990	375 837	88 711	1 269,0%	217 247	3 107,8%	250 248	66,6%	305 577	81,3%	305 577	81,3%	70 224	22,3%	335,1%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 118	2,4%	8 763	1,7%	8 718	1,7%	475 341	94,1%	504 940	44,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	22 280	29,0%	5 436	7,1%	2 363	3,1%	46 804	60,9%	76 883	6,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 495	5,5%	1 630	2,6%	1 418	2,2%	57 009	89,7%	63 552	5,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 612	3,3%	3 261	2,4%	3 082	2,2%	127 665	92,1%	138 620	12,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 082	3,2%	2 126	2,2%	2 016	2,1%	89 725	92,5%	96 949	8,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 662	1,5%	2 597	1,5%	2 552	1,5%	164 589	95,5%	172 400	15,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 648	2,0%	1 883	2,3%	527	0,7%	76 961	95,0%	81 019	7,1%	-	-	-	-
Total By Income Source	49 898	4,4%	25 697	2,3%	20 675	1,8%	1 038 094	91,5%	1 134 363	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 989	18,0%	4 237	12,5%	2 397	7,1%	21 099	62,4%	33 813	3,0%	-	-	-	-
Commercial	21 377	20,7%	4 275	4,1%	3 048	2,9%	74 674	72,2%	103 373	9,1%	-	-	-	-
Households	21 314	2,3%	15 432	1,6%	14 849	1,6%	885 050	94,5%	936 645	82,6%	-	-	-	-
Other	1 118	1,8%	1 753	2,9%	381	0,6%	57 280	94,6%	60 532	5,3%	-	-	-	-
Total By Customer Group	49 898	4,4%	25 697	2,3%	20 675	1,8%	1 038 094	91,5%	1 134 363	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	47 979	6,3%	62 452	8,2%	28 531	3,8%	619 042	81,7%	758 005	96,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	828	8,1%	828	8,1%	1 656	16,1%	6 968	67,8%	10 280	1,3%
Trade Creditors	3 221	100,0%	-	-	-	-	-	-	3 221	4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 034	22,4%	34	0,2%	342	1,9%	13 639	75,6%	18 049	2,3%
Total	56 062	7,1%	63 315	8,0%	30 529	3,9%	639 649	81,0%	789 555	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget		
R thousands																	
Operating Revenue and Expenditure																	
Operating Revenue	882 440	846 535	234 214	26,5%	180 369	20,4%	211 711	25,0%	185 502	21,9%	811 797	95,9%	140 268	94,8%	32,2%		
Property rates	102 876	102 876	26 187	25,5%	25 205	24,5%	28 994	28,2%	30 644	29,8%	111 029	107,9%	14 629	91,5%	109,5%		
Service charges - electricity revenue	326 418	326 418	65 798	20,2%	65 495	20,1%	59 434	18,2%	57 205	17,5%	247 931	76,0%	86 286	96,7%	(33,7%)		
Service charges - sanitation revenue	56 205	56 205	12 939	23,0%	13 618	24,2%	14 593	26,0%	15 602	27,8%	56 763	101,0%	13 549	105,7%	(2,48%)		
Service charges - refuse revenue	45 704	45 704	9 426	20,6%	10 163	22,2%	11 713	25,6%	12 633	27,6%	43 934	96,1%	9 440	90,8%	33,8%		
Rental of facilities and equipment	362	362	91	25,2%	80	22,2%	84	23,1%	92	25,4%	347	95,9%	76	44,4%	20,4%		
Interest earned - external investments	1 897	1 897	351	18,5%	334	17,6%	334	17,6%	586	30,9%	1 407	74,2%	290	112,3%	101,9%		
Interest earned - outstanding debtors	43 491	43 491	9 217	21,2%	11 264	25,9%	12 191	28,0%	13 123	30,2%	45 796	105,3%	10 892	97,6%	20,5%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 145	2 145	55	2,6%	71	3,3%	40	1,9%	61	2,8%	227	10,6%	71	12,5%	(14,7%)		
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	222 889	186 984	90 492	40,6%	35 585	16,0%	68 369	36,6%	38 630	20,7%	233 075	124,6%	5 048	100,0%	665,2%		
Other revenue	1 531	1 531	409	26,7%	370	24,2%	391	25,5%	305	19,9%	1 475	96,3%	655	50,5%	(53,5%)		
Gains	-	-	-	-	-	-	-	-	(293)	-	(293)	-	68	-	(30,7%)		
Operating Expenditure	902 413	866 508	178 367	19,8%	237 688	26,3%	195 483	22,6%	146 492	16,9%	758 030	87,5%	242 416	82,7%	(39,6%)		
Employee related costs	257 342	257 342	64 503	25,1%	67 264	26,1%	65 940	25,6%	64 105	24,9%	261 811	101,7%	62 642	107,5%	2,3%		
Remuneration of councillors	17 148	17 148	3 881	22,6%	3 644	21,3%	4 063	23,7%	4 000	23,3%	15 589	90,9%	3 881	90,2%	3,1%		
Debt impairment	1 117	92 177	-	-	-	-	-	-	-	-	-	-	(281)	(3,3%)	(100,0%)		
Depreciation and asset impairment	19 973	19 973	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	18 410	18 410	8	0,1%	21	0,1%	1	0,0%	(594)	(3,2%)	(564)	(3,1%)	15 259	53,9%	(103,9%)		
Bulk purchases	307 306	277 506	69 690	22,7%	96 350	31,3%	78 751	28,4%	48 928	17,6%	239 719	105,8%	94 475	101,1%	(49,2%)		
Other materials	33 487	59 075	25 894	27,7%	31 640	33,8%	36 257	36,6%	26 456	26,7%	120 246	121,4%	15 468	78,3%	(70,7%)		
Contracted services	17 479	25 552	6 700	38,3%	20 956	119,9%	5 334	20,9%	5 271	20,6%	38 261	149,7%	40 297	315,1%	(86,9%)		
Transfers and subsidies	180	1 880	45	16,7%	45	25,0%	45	16,7%	45	25,0%	150	8,0%	30	14,0%	50,0%		
Other expenditure	59 713	57 446	7 660	12,8%	17 768	29,8%	5 108	8,9%	(1 718)	(3,0%)	28 818	50,2%	10 587	41,8%	(16,2%)		
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(19 973)	(19 973)	55 847		(57 319)		16 228		39 010		53 766		(102 149)				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	157 404	165 137	13 620	8,7%	33 874	21,5%	5 385	3,3%	21 797	13,2%	74 676	45,2%	34 795	58,6%	(37,4%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	600	(100,0%)			
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	137 430	145 164	69 468		(23 445)		21 613		60 807		128 442		(66 753)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	137 430	145 164	69 468		(23 445)		21 613		60 807		128 442		(66 753)				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	137 430	145 164	69 468		(23 445)		21 613		60 807		128 442		(66 753)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	137 430	145 164	69 468		(23 445)		21 613		60 807		128 442		(66 753)				

Part 2: Capital Revenue and Expenditure

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
R thousands																
Capital Revenue and Expenditure																
Source of Finance	157 404	169 340	12 392	7,9%	30 068	19,1%	17 956	10,6%	33 492	19,8%	93 908	55,5%	39 610	58,1%	(15,4%)	
National Government	157 404	165 137	12 392	7,9%	28 642	18,2%	14 884	9,0%	33 172	20,1%	89 089	53,9%	39 610	57,7%	(16,3%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	157 404	165 137	12 392	7,9%	28 642	18,2%	14 884	9,0%	33 172	20,1%	89 089	53,9%	39 610	57,7%	(16,3%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	4 203	-	-	1 426	3,4%	3 072	73,1%	320	7,6%	4 818	114,7%	-	292,6%	(100,0%)	
Capital Expenditure Functional	157 404	169 340	12 392	7,9%	30 068	19,1%	17 956	10,6%	33 492	19,8%	93 908	55,5%	39 610	58,1%	(15,4%)	
Municipal governance and administration	2 257	2 457	-	-	89	4,0%	2 720	110,7%	313	12,8%	3 123	127,1%	-	-	(100,0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 257	2 457	-	-	89	4,0%	2 720	110,7%	313	12,8%	3 123	127,1%	-	-	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 743	4 746	85	2,3%	-	-	188	4,0%	-	-	273	5,8%	1 067	112,4%	(100,0%)	
Community and Social Services	-	1 003	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 743	3 743	85	2,3%	-	-	188	5,0%	-	-	273	7,3%	1 067	112,4%	(100,0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 107	8 607	2 047	25,2%	3 442	42,5%	840	9,8%	6 619	76,9%	12 948	150,4%	-	22,6%	(100,0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 107	8 607	2 047	25,2%	3 442	42,5%	840	9,8%	6 619	76,9%	12 948	150,4%	-	22,6%	(100,0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	143 297	153 530	10 259	7,2%	26 537	18,5%	14 208	9,3%	26 560	17,3%	77 564	50,5%	38 543	58,5%	(31,1%)	
Energy sources	10 000	11 000	980	9,8%	980	9,8%	974	8,9%	640	5,8%	2 594	23,6%	4 348	80,3%	(65,3%)	
Water Management	116 020	117 020	7 349	6,3%	21 041	18,1%	10 947	9,4%	20 317	17,4%	59 654	51,0%	31 563	57,2%	(35,6%)	
Waste Water Management	14 763	23 016	1 901	12,9%	4 248	28,7%	2 063	9,0%	5 307	23,1%	13 519	58,7%	2 631	61,3%	(101,7%)	
Waste Management	2 494	2 494	1 009	40,9%	267	10,7%	225	9,0%	296	11,9%	1 797	72,1%	-	-	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2021/22											2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget	
R thousands																
Cash Flow from Operating Activities																
Receipts	1 039 844	862 353	248 803	23,9%	216 138	20,8%	307 797	35,7%	36 651	4,3%	809 389	93,9%	108 131	-	(66,1%)	
Property rates	76 158	77 158	18 536	24,3%	19 448	25,5%	21 342	27,7%	18 601	24,1%	77 927	101,0%	34 416	-	(46,0%)	
Service charges	432 662	392 989	58 231	13,5%	64 097	14,8%	65 1									

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	328 395	324 171	(80 780)	(24,6%)	(31 467)	(9,6%)	8 637	2,7%	(146 428)	(45,2%)	(250 037)	(77,1%)	(162 769)	-	(10,0%)		
Cash/cash equivalents at the year begin:	35 171	56 865	56 783	161,4%	(24 074)	(68,4%)	(55 537)	(97,7%)	(46 899)	(82,5%)	56 783	99,9%	33 199	207,2%	(241,3%)		
Cash/cash equivalents at the year end:	363 566	381 036	(24 076)	(6,6%)	(55 539)	(15,3%)	(46 900)	(12,3%)	(193 326)	(50,7%)	(193 326)	(50,7%)	(129 575)	(1 281,6%)	49,2%		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 790	7,0%	8 744	4,1%	188 579	88,9%	-	-	212 114	21,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 098	11,6%	3 550	2,7%	111 840	85,7%	-	-	130 488	13,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 204	7,0%	4 265	2,4%	158 801	90,6%	-	-	175 270	18,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 078	7,4%	4 497	3,3%	121 288	89,3%	-	-	135 863	14,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 871	7,4%	3 495	3,3%	94 965	89,3%	-	-	106 331	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 071	4,4%	4 235	2,1%	193 024	93,6%	-	-	206 330	21,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	53	1,9%	36	1,3%	2 725	96,8%	-	-	2 814	3%	-	-	-	-
Total By Income Source	69 166	7,1%	28 824	3,0%	871 223	89,9%	-	-	969 212	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 515	7,8%	3 334	3,5%	85 098	88,7%	-	-	95 946	9,9%	-	-	-	-
Commercial	20 507	9,0%	5 878	2,6%	202 120	88,5%	-	-	228 504	23,6%	-	-	-	-
Households	41 145	6,4%	19 612	3,0%	584 005	90,6%	-	-	644 762	66,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	69 166	7,1%	28 824	3,0%	871 223	89,9%	-	-	969 212	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	43 087	2,8%	25 690	1,7%	24 794	1,6%	1 451 290	93,9%	1 544 861	86,4%
Bulk Water	3 342	19,2%	2 901	16,3%	3 220	18,5%	7 900	45,5%	17 364	1,0%
PAYE deductions	6 685	81,3%	1 429	17,4%	106	1,3%	-	-	8 220	5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 036	100,0%	-	-	-	-	-	-	3 036	2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 302	57,5%	23	-	23	-	31 222	42,4%	73 570	4,1%
Auditor-General	10	6%	720	43,3%	64	3,9%	868	52,2%	1 662	1%
Other	-	-	-	-	-	-	139 284	100,0%	139 284	7,8%
Total	98 463	5,5%	30 763	1,7%	28 206	1,6%	1 630 564	91,2%	1 787 996	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Operating Revenue and Expenditure																	
Operating Revenue	1 500 657	1 543 266	418 120	27,9%	369 835	24,6%	349 411	22,6%	272 924	17,7%	1 410 290	91,4%	246 637	90,0%	10,7%		
Property rates	210 005	211 983	55 691	26,5%	51 874	24,7%	52 132	24,6%	51 498	24,3%	211 196	99,6%	52 054	102,7%	(1,1%)		
Service charges - water revenue	347 469	414 131	89 714	25,8%	71 928	20,7%	91 965	22,1%	73 296	17,7%	326 263	78,8%	73 173	99,2%	-1%		
Service charges - sanitation revenue	513 222	499 652	133 948	26,1%	123 398	24,2%	108 144	21,6%	95 024	19,0%	461 514	92,4%	85 805	78,8%	10,7%		
Service charges - refuse revenue	80 895	55 081	19 976	24,7%	18 661	23,1%	12 506	22,7%	17 151	31,1%	68 294	124,0%	8 987	80,7%	90,8%		
Rental of facilities and equipment	42 358	42 497	9 082	21,4%	11 955	28,2%	10 315	24,3%	10 608	25,0%	41 960	98,7%	9 053	96,3%	17,2%		
Interest earned - external investments	6 217	6 642	1 589	25,6%	1 863	30,0%	1 650	24,8%	1 589	23,9%	6 691	100,7%	1 560	94,7%	1,9%		
Interest earned - outstanding debtors	2 500	3 000	860	34,4%	752	30,1%	783	31,1%	967	32,2%	3 362	112,1%	759	104,3%	27,4%		
Dividends received	42 600	55 900	13 197	31,0%	14 627	34,3%	16 100	28,8%	17 297	30,9%	61 222	109,5%	10 264	101,0%	68,5%		
Fines, penalties and forfeits	100	100	-	-	-	-	-	-	123	123,0%	123	123,0%	111	110,7%	11,3%		
Licences and permits	11 600	10 600	110	1,0%	148	1,3%	215	2,0%	131	1,2%	605	5,7%	213	7,9%	(38,5%)		
Agency services	100	50	3	2,9%	2	1,6%	6	12,7%	4	7,6%	15	29,3%	1	4,7%	158,6%		
Transfers and subsidies	221 024	222 024	92 389	41,8%	71 437	32,3%	54 321	24,5%	3 244	1,5%	221 392	99,7%	996	97,4%	225,6%		
Other revenue	22 568	21 607	1 560	6,9%	2 190	9,7%	1 873	8,7%	1 538	7,1%	2 999	33,1%	2 999	43,4%	(48,7%)		
Gains	-	-	-	-	-	-	-	-	493	-	493	-	661	-	(25,4%)		
Operating Expenditure	1 499 194	1 529 183	280 044	18,7%	311 333	20,8%	311 528	20,4%	308 355	20,2%	1 211 619	79,2%	348 272	82,0%	(11,5%)		
Employee related costs	404 393	410 645	79 425	19,6%	86 585	21,4%	84 380	20,5%	81 740	19,9%	332 130	80,9%	79 011	86,6%	3,5%		
Remuneration of councillors	22 716	22 716	4 845	21,3%	4 501	19,8%	4 820	21,2%	5 218	23,0%	19 384	85,3%	4 801	90,5%	8,7%		
Debt impairment	251 110	277 469	64 743	25,8%	67 574	26,9%	76 141	27,4%	68 180	24,6%	276 638	99,7%	119 379	98,6%	(42,9%)		
Depreciation and asset impairment	52 853	52 853	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	4 133	4 465	14	0,3%	4	0,1%	628	14,1%	154	3,4%	799	17,9%	444	72,6%	(65,4%)		
Bulk purchases	335 012	335 012	84 784	25,3%	70 891	21,2%	64 217	19,2%	72 891	21,8%	292 783	87,4%	61 863	89,0%	17,8%		
Other Materials	224 284	228 508	31 069	13,9%	44 117	19,3%	44 422	19,4%	46 493	20,3%	168 011	72,7%	50 186	74,8%	(7,4%)		
Contracted services	108 395	102 673	8 655	8,0%	18 592	15,3%	17 464	17,0%	20 127	19,6%	62 838	61,2%	19 160	59,4%	8,1%		
Transfers and subsidies	372	382	17	4,6%	14	3,8%	17	4,4%	38	9,9%	69	18,0%	18	7,7%	106,6%		
Other expenditure	64 303	62 787	6 868	10,7%	13 218	20,6%	12 203	19,4%	6 757	10,8%	39 405	62,2%	13 275	61,8%	(49,1%)		
Losses	31 673	31 673	-	-	7 837	24,7%	7 237	22,8%	6 758	21,3%	21 832	68,9%	124	-	532,4%		
Surplus/(Deficit)	1 463	14 084	137 717		58 502		37 883		(35 432)		198 671		(101 635)				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	92 131	92 131	-	-	34 102	37,0%	2 580	2,8%	34 285	37,2%	70 967	77,0%	-	-	(100,0%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind - all)	40 000	85 000	-	-	28 598	71,5%	18 836	22,2%	43 021	50,6%	90 455	106,4%	-	-	(100,0%)		
Surplus/(Deficit) after capital transfers and contributions	133 594	191 215	137 717		121 202		59 299		41 875		360 093		(101 635)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	133 594	191 215	137 717		121 202		59 299		41 875		360 093		(101 635)				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	133 594	191 215	137 717		121 202		59 299		41 875		360 093		(101 635)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	133 594	191 215	137 717		121 202		59 299		41 875		360 093		(101 635)				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure																
Source of Finance	259 034	290 641	18 639	7,2%	37 260	14,4%	17 891	6,2%	75 634	26,0%	149 425	51,4%	30 072	18,3%	151,5%	
National Government	132 131	177 131	18 456	14,0%	35 702	27,0%	15 987	9,0%	75 454	42,6%	145 599	82,2%	29 976	36,4%	151,7%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	132 131	177 131	18 456	14,0%	35 702	27,0%	15 987	9,0%	75 454	42,6%	145 599	82,2%	29 976	35,5%	151,7%	
Borrowing	51 263	51 263	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	75 639	62 247	184	0,2%	1 558	2,1%	1 904	3,1%	180	0,3%	3 826	6,1%	96	2,1%	86,9%	
Capital Expenditure Functional	259 034	290 641	18 639	7,2%	37 260	14,4%	17 891	6,2%	75 634	26,0%	149 425	51,4%	30 072	18,3%	151,5%	
Municipal governance and administration	9 532	9 944	140	1,5%	1 099	11,5%	1 264	12,7%	226	2,3%	2 730	27,5%	-	4,2%	(100,0%)	
Executive and Council	9 532	9 944	140	1,5%	1 099	11,5%	1 264	12,7%	226	2,3%	2 730	27,5%	-	4,2%	(100,0%)	
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 173	25 097	142	0,5%	2 100	8,0%	5	0,0%	2 201	8,8%	4 447	17,7%	1 307	16,1%	68,4%	
Community and Social Services	10 764	10 593	-	-	1 734	16,1%	-	-	1 851	17,5%	3 585	33,8%	431	8,0%	329,2%	
Sport And Recreation	5 834	5 079	142	2,4%	365	6,3%	5	0,1%	5	0,1%	5 113	10,1%	874	37,1%	(100,0%)	
Public Safety	9 575	9 425	-	-	-	-	-	-	350	3,7%	350	3,7%	2	-	21 652,6%	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	77 717	77 386	-	-	12 159	15,6%	1 643	2,1%	6 420	8,3%	20 221	26,1%	8 050	13,5%	(20,3%)	
Planning and Development	70	70	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	77 647	77 316	-	-	12 159	15,7%	1 643	2,1%	6 420	8,3%	20 221	26,2%	8 050	13,9%	(20,3%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	145 612	178 114	18 357	12,6%	21 903	15,0%	14 980	8,4%	66 787	37,5%	122 026	68,5%	20 716	22,9%	222,4%	
Energy sources	53 560	52 360	3 346	6,2%	2 598	4,9%	2 005	3,9%	20 605	39,4%	27 008	51,6%	3 884	42,9%	430,5%	
Water Management	19 142	15 083	-	-	4 205	22,0%	1 376	1,2%	3 583	23,8%	7 964	52,8%	8 153	56,8%	(56,0%)	
Waste Water Management	58 650	101 351	15 011	25,6%	15 100	25,7%	14 344	14,2%	42 599	42,0%	87 054	85,9%	6 668	13,2%	530,9%	
Waste Management	14 260	-	-	-	-	-	-	-	-	-	-	-	2 011	15,7%	(100,0%)	
Other	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities																
Receipts	1 395 188	1 427 138	334 575	24,0%	272 051	19,5%	934 464	65,5%	335 416	23,5%	1 876 506	131,5%	243 518	83,8%	37,7%	
Property rates	151 500	164 783	46 873	30,9%	50 989	33,7%	4									

Payments	(3 935)	(3 935)	(385)	9,8%	(35)	.9%	(36)	.9%	(37)	.9%	(493)	12,5%	-	-	(100,0%)
Repayment of borrowing	(3 935)	(3 935)	(385)	9,8%	(35)	.9%	(36)	.9%	(37)	.9%	(493)	12,5%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	29 065	76 672	(385)	(1,3%)	(35)	(,1%)	(36)	-	(37)	-	(493)	(,6%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	2 307	(10 247)	(94 078)	(4 077,4%)	(127 899)	(5 543,2%)	218 927	(2 136,4%)	(189 574)	1 850,0%	(192 623)	1 879,7%	(92 132)	(1 201,1%)	105,8%
Cash/cash equivalents at the year begin:	18 821	50 975	50 783	269,8%	(43 103)	(229,0%)	(171 001)	(335,5%)	47 926	94,0%	50 783	99,6%	(307 975)	101,4%	(115,6%)
Cash/cash equivalents at the year end:	21 129	40 728	(43 103)	(204,0%)	(171 001)	(809,3%)	47 926	117,7%	(141 648)	(347,8%)	(141 648)	(347,8%)	(400 107)	(472,6%)	(64,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	146 520	9,4%	29 241	1,9%	48 375	3,1%	1 331 332	85,6%	1 555 468	62,7%	23 863	1,5%	785 154	50,5%
Trade and Other Receivables from Exchange Transactions - Electric	28 387	21,4%	7 275	5,5%	5 545	4,2%	91 394	68,9%	132 601	5,3%	19 904	15,0%	271 046	204,4%
Receivables from Non-exchange Transactions - Property Rates	22 405	11,2%	5 518	2,8%	4 958	2,5%	166 617	83,5%	199 498	8,0%	17 322	8,7%	384 063	192,5%
Receivables from Exchange Transactions - Waste Water Management	8 120	11,1%	2 171	3,0%	1 977	2,7%	60 938	83,2%	73 205	3,0%	3 211	4,4%	112 186	153,2%
Receivables from Exchange Transactions - Waste Management	6 102	6,1%	2 063	2,1%	1 989	2,0%	89 746	89,8%	99 899	4,0%	1 732	1,7%	66 852	66,9%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 805	4,2%	5 581	2,0%	5 297	1,9%	261 523	92,0%	284 207	11,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 170	3,1%	1 571	1,2%	1 773	1,3%	128 233	94,5%	136 748	5,5%	-	-	-	-
Total By Income Source	227 510	9,2%	53 420	2,2%	69 915	2,8%	2 129 782	85,9%	2 480 627	100,0%	66 032	2,7%	1 619 301	65,3%
Debtors Age Analysis By Customer Group														
Organs of State	10 184	19,7%	1 114	2,2%	936	1,8%	39 497	76,3%	51 731	2,1%	-	-	-	-
Commercial	115 053	35,9%	15 776	4,9%	30 220	9,4%	158 996	49,7%	320 045	12,9%	-	-	-	-
Households	102 272	4,8%	36 530	1,7%	38 759	1,8%	1 931 290	91,6%	2 108 851	85,0%	66 032	3,1%	1 619 301	76,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	227 510	9,2%	53 420	2,2%	69 915	2,8%	2 129 782	85,9%	2 480 627	100,0%	66 032	2,7%	1 619 301	65,3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	48 133	100,0%	48 133	59,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 116	9,5%	4 809	14,7%	0	-	24 743	75,7%	32 669	40,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 116	3,9%	4 809	6,0%	0	-	72 876	90,2%	80 802	100,0%

Contact Details

Municipal Manager	Mr Advocate Leaoa Mofatsi Arnold Mofoke	016 973 8313
Financial Manager	Ms Keneuwe Lepesa	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22			
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
R thousands																		
Operating Revenue and Expenditure																		
Operating Revenue	240 786	256 315	78 329	32,5%	57 632	23,9%	70 931	27,7%	75 237	29,4%	282 130	110,1%	37 399	98,2%	101,2%			
Property rates	21 777	20 765	2 943	13,5%	6 089	28,0%	7 201	34,7%	7 169	34,5%	23 402	112,7%	9 500	91,1%	(24,5%)			
Service charges - electricity revenue	34	34	0	-	0	-	0	1%	0	-	0	2%	-	(6,4%)	-			
Service charges - water revenue	35 764	37 445	9 394	26,3%	7 861	22,0%	9 613	25,7%	12 383	33,1%	39 251	104,8%	7 214	38,8%	71,7%			
Service charges - sanitation revenue	21 509	22 412	6 038	28,1%	5 234	24,3%	5 381	24,0%	5 696	25,0%	22 250	104,8%	5 811	80,4%	(3,7%)			
Service charges - refuse revenue	15 682	16 575	4 362	27,8%	3 919	25,0%	4 138	25,0%	4 321	26,1%	16 741	101,0%	4 202	63,6%	2,8%			
Rental of facilities and equipment	174	3 128	1 114	641,1%	681	392,1%	87	2,8%	84	2,7%	1 966	62,9%	96	274,5%	(11,9%)			
Interest earned - external investments	1 006	1 006	1	0,1%	1	0,1%	8	0,8%	148	14,7%	158	15,7%	2	2,6%	8 471,5%			
Interest earned - outstanding debtors	25 000	38 413	9 442	37,8%	9 652	38,6%	10 944	28,5%	11 746	30,6%	41 785	108,8%	9 830	112,6%	19,5%			
Dividends received	3 298	3 298	-	-	-	-	-	-	-	-	-	-	-	-	-			
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100,0%)			
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and subsidies	111 321	111 321	44 685	40,1%	24 003	21,6%	33 359	30,0%	33 571	30,2%	135 618	121,8%	163	121,8%	20 470,7%			
Other revenue	5 221	1 918	350	6,7%	192	3,7%	200	10,4%	211	11,0%	952	49,7%	460	139,7%	(100,0%)			
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Operating Expenditure	228 603	244 641	39 388	17,2%	44 901	19,6%	44 746	18,3%	45 299	18,5%	174 333	71,3%	126 511	95,2%	(64,2%)			
Employee related costs	104 686	112 656	27 206	26,0%	27 915	26,7%	25 234	22,4%	25 477	22,6%	105 832	93,9%	100 422	96,1%	(74,6%)			
Remuneration of councillors	6 996	8 154	1 574	22,5%	1 538	22,0%	1 517	18,6%	1 540	18,9%	6 296	75,6%	6 296	93,5%	(75,5%)			
Debt impairment	10 000	7 991	1 818	18,2%	1 294	12,9%	1 188	14,9%	1 012	12,7%	5 313	66,5%	573	546,7%	76,7%			
Depreciation and asset impairment	7 550	7 550	-	-	-	-	-	-	-	-	-	-	-	-	1%			
Finance charges	10 000	5 000	2	0,2%	4	0,8%	7	1%	-	-	20	4%	6 500	65,1%	(99,9%)			
Bulk purchases	5 000	5 000	-	-	-	-	-	-	-	-	-	-	581	70,0%	(100,0%)			
Other materials	18 887	18 664	431	2,6%	2 026	12,0%	1 665	9,2%	2 589	14,3%	6 712	37,2%	1 533	29,1%	(100,0%)			
Contracted services	29 291	29 849	2 083	7,1%	5 106	17,4%	5 396	18,1%	5 667	19,0%	18 250	61,1%	4 464	58,7%	27,0%			
Transfers and subsidies	4 104	3 485	478	11,7%	478	11,7%	478	11,7%	478	11,7%	478	11,7%	173	24,2%	(100,0%)			
Other expenditure	34 089	46 892	6 274	18,4%	6 539	19,2%	9 739	20,8%	8 958	19,1%	31 510	67,2%	5 931	53,9%	51,1%			
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49	(5%)		
Surplus/(Deficit)	12 182	11 674	38 941		12 732		26 185		29 938		107 797			(89 112)				
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov a	52 220	52 220	2 265	4,3%	17 947	34,4%	18 250	34,9%	10 321	19,8%	48 783	93,4%	15 220	88,5%	(32,2%)			
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and subsidies - capital (n-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after capital transfers and contributions	64 402	63 894	41 206		30 679		44 435		40 259		156 580			(73 892)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after taxation	64 402	63 894	41 206		30 679		44 435		40 259		156 580			(73 892)				
Attributable to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) attributable to municipality	64 402	63 894	41 206		30 679		44 435		40 259		156 580			(73 892)				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year	64 402	63 894	41 206		30 679		44 435		40 259		156 580			(73 892)				

Part 2: Capital Revenue and Expenditure

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Capital Revenue and Expenditure																	
Source of Finance	109 689	105 089	8 613	7,9%	6 508	5,9%	6 205	5,9%	4 229	4,0%	25 555	24,3%	6 307	38,2%	(32,9%)		
National Government	90 729	90 729	7 135	7,9%	5 447	6,0%	5 665	6,2%	3 841	4,2%	22 089	24,3%	5 046	44,2%	(23,9%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	90 729	90 729	7 135	7,9%	5 447	6,0%	5 665	6,2%	3 841	4,2%	22 089	24,3%	5 046	44,2%	(23,9%)		
Borrowing	18 960	14 360	1 478	7,8%	1 061	5,6%	539	3,8%	388	2,7%	3 467	24,1%	1 261	14,4%	(69,2%)		
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Expenditure Functional	109 689	105 089	8 613	7,9%	6 508	5,9%	6 205	5,9%	4 229	4,0%	25 555	24,3%	6 307	38,2%	(32,9%)		
Municipal government and administration	15 710	11 110	1 478	9,4%	930	5,9%	399	3,6%	388	3,5%	3 195	28,8%	1 261	14,4%	(69,2%)		
Executive and Council	15 710	11 110	1 478	9,4%	930	5,9%	399	3,6%	388	3,5%	3 195	28,8%	1 261	14,4%	(69,2%)		
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Community and Public Safety	159	159	-	-	126	79,5%	-	-	-	-	126	79,5%	-	-	-		
Community and Social Services	159	159	-	-	126	79,5%	-	-	-	-	126	79,5%	-	-	-		
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	1 650	1 650	-	-	131	7,9%	-	-	-	-	131	7,9%	41	25,1%	(100,0%)		
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Road Transport	500	500	-	-	131	26,2%	-	-	-	-	131	26,2%	41	25,1%	(100,0%)		
Environmental Protection	1 150	1 150	-	-	-	-	-	-	-	-	-	-	-	-	-		
Trading Services	92 171	92 171	7 135	7,7%	5 321	5,8%	5 806	6,3%	3 841	4,2%	22 103	24,0%	5 005	46,6%	(23,3%)		
Energy sources	10 205	10 205	1 419	13,9%	1 265	12,4%	1 107	10,8%	760	7,5%	4 552	44,6%	2 118	39,5%	249,4%		
Water Management	60 639	60 639	5 716	9,4%	4 056	6,7%	4 699	7,7%	3 081	5,1%	17 852	28,9%	4 504	109,7%	(31,6%)		
Waste Water Management	21 327	21 327	-	-	-	-	-	-	-	-	-	-	283	17,7%	(100,0%)		
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands																	
Cash Flow from Operating Activities																	
Receipts	54 536	285 258	74 331	136,3%	86 025	157,7%	82 257	28,8%	84 071	29,5%	326 684	114,5%	9 088	-	825,1%		
Property rates	7 207	31 857	11 264														

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(222 309)	9 140	(13 541)	6,1%	47 914	(21,6%)	34 797	380,7%	37 234	407,4%	106 404	1 164,2%	(27 583)	-	(235,0%)		
Cash/cash equivalents at the year begin:	22 015	(101 141)	(126 563)	(574,9%)	(270 383)	(1 228,2%)	(66 768)	66,0%	(31 972)	31,6%	(126 563)	125,1%	(78 843)	656,7%	(59,4%)		
Cash/cash equivalents at the year end:	(200 294)	(92 001)	(270 383)	135,0%	(222 469)	111,1%	(31 972)	34,8%	5 263	(5,7%)	5 263	(5,7%)	(106 427)	(726,6%)	(104,9%)		

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 994	4,2%	4 832	1,8%	3 565	1,4%	243 014	92,6%	262 405	29,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10	4%	1	-	1	-	2 634	99,6%	2 645	3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 763	5,3%	624	1,9%	596	1,8%	30 594	91,1%	33 576	3,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 373	4,3%	1 073	2,0%	1 050	1,9%	50 127	91,8%	54 623	6,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 377	2,7%	2 018	1,2%	2 013	1,2%	155 211	94,9%	163 619	18,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 116	3,2%	1 448	1,5%	1 446	1,5%	92 355	93,9%	98 365	11,2%	-	-	-	-
Interest on Arrear Debtor Accounts	7 316	3,2%	3 528	1,5%	3 353	1,4%	218 011	93,9%	232 207	26,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 007	3,4%	478	1,6%	465	1,6%	27 482	93,4%	29 431	3,4%	-	-	-	-
Total By Income Source	30 955	3,5%	14 002	1,6%	12 488	1,4%	819 427	93,4%	876 873	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	723	7,0%	270	2,6%	259	2,5%	9 043	87,8%	10 295	1,2%	-	-	-	-
Commercial	5 111	5,7%	1 801	2,0%	1 762	1,9%	81 750	90,4%	90 424	10,3%	-	-	-	-
Households	25 122	3,2%	11 931	1,5%	10 467	1,3%	728 634	93,9%	776 154	88,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 955	3,5%	14 002	1,6%	12 488	1,4%	819 427	93,4%	876 873	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	57 489	100,0%	57 489	7,0%
Bulk Water	-	-	25	-	-	-	443 469	100,0%	443 493	54,0%
PAYE deductions	2 971	100,0%	-	-	-	-	-	-	2 971	4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 212	7%	1 216	7%	1 217	7%	162 847	97,8%	166 492	20,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 829	11,4%	8 805	6,4%	9 348	6,8%	104 320	75,4%	138 303	16,8%
Auditor-General	1 862	17,2%	1 238	11,4%	146	1,3%	7 583	70,0%	10 829	1,3%
Other	1 067	66,2%	403	25,0%	71	4,4%	69	4,3%	1 611	2%
Total	22 942	2,8%	11 687	1,4%	10 783	1,3%	775 777	94,5%	821 188	100,0%

Contact Details

Municipal Manager	Mr. Josie L. Ralebenya	072 446 2391
Financial Manager	Mr. Gonumuzi Mgona	058 813 9757

Source Local Government Database

1. All figures in this report are unaudited.

Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(151 839)	(151 839)	49 088	(32,3%)	35 802	(23,6%)	33 362	(22,0%)	(15 102)	9,9%	103 149	(67,9%)	(7 742)	-	-	95,1%	
Cash/cash equivalents at the year begin:	107 315	107 315	97 842	91,2%	147 076	137,1%	182 878	170,4%	216 240	201,5%	97 842	91,2%	140 205	-	-	54,2%	
Cash/cash equivalents at the year end:	(44 524)	(44 524)	147 076	(330,3%)	182 878	(410,7%)	216 240	(465,7%)	201 137	(451,8%)	201 137	(451,8%)	132 464	-	-	51,8%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water 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 Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(521)	100,0%	-	-	-	-	-	-	(521)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(521)	100,0%	-	-	-	-	-	-	(521)	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR FREE STATE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2022 (PRELIMINARY RESULTS)**

Part1: Operating Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
Operating Revenue and Expenditure																	
Operating Revenue	21 835 041	21 664 751	5 048 544	23,1%	5 246 926	24,0%	4 992 973	23,0%	3 520 854	16,3%	18 809 297	86,8%	3 408 722	88,4%	3,3%		
Property rates	3 001 498	2 849 671	744 020	24,8%	770 751	25,7%	495 927	17,4%	772 234	27,1%	2 782 933	97,7%	708 857	99,3%	8,9%		
Service charges - electricity revenue	6 340 190	6 520 209	940 894	14,8%	1 806 750	28,5%	1 231 867	18,9%	907 941	13,9%	4 887 452	75,0%	1 107 373	84,5%	(18,0%)		
Service charges - water revenue	2 842 665	2 788 021	702 779	24,7%	711 174	25,0%	668 033	24,0%	602 584	21,6%	2 684 570	96,3%	594 895	91,3%	1,3%		
Service charges - sanitation revenue	1 177 420	1 098 957	267 774	22,7%	277 258	22,7%	279 963	25,5%	275 556	25,1%	1 090 562	99,2%	262 528	94,5%	5,0%		
Service charges - refuse revenue	718 849	709 820	160 269	22,3%	163 778	22,8%	176 822	24,9%	169 617	23,9%	670 487	94,5%	166 197	93,4%	2,1%		
Rental of facilities and equipment	75 225	81 378	21 085	28,0%	22 054	29,3%	19 241	23,6%	20 393	25,1%	116 058	101,7%	19 200	83,4%	6,2%		
Interest earned - external investments	56 787	58 730	6 262	11,0%	1 236	2,2%	(5 566)	(9,5%)	31 153	53,0%	33 085	56,3%	24 589	119,2%	26,7%		
Interest earned - outstanding debtors	1 042 146	1 062 949	188 562	18,1%	339 061	32,5%	301 828	28,4%	335 557	31,6%	1 165 008	109,6%	281 935	94,2%	19,0%		
Dividends received	6 246	6 251	156	2,5%	280	4,5%	437	7,0%	273	4,4%	1 147	18,4%	533	24,2%	(48,5%)		
Fines, penalties and forfeits	1 133 530	87 398	9 289	8,3%	8 634	7,7%	8 728	10,0%	13 026	14,9%	39 666	45,4%	49 202	20,3%	(41,8%)		
Licences and permits	9	705	352	39,1%	364	40,4%	558	79,2%	447	63,4%	1 721	244,2%	390	57,3%	14,5%		
Agency services	2	2	-	-	-	-	1	37,5%	0	10,7%	1	48,2%	1	100,0%	-		
Transfers and subsidies	4 722 321	4 791 570	1 792 495	38,0%	967 059	20,5%	1 616 847	33,7%	2 772 775	5,7%	4 649 176	97,0%	62 760	88,1%	334,6%		
Other revenue	1 678 860	1 544 290	218 125	13,0%	186 021	11,1%	197 619	12,8%	131 223	8,5%	732 987	47,5%	165 560	76,4%	(20,7%)		
Gains	60 001	64 801	(3 498)	(5,8%)	2 505	4,2%	669	1,0%	(11 935)	(18,4%)	(12 280)	(4,7%)	4 793	9,6%	(349,0%)		
Operating Expenditure	22 127 805	22 394 891	3 795 910	17,2%	5 628 734	25,4%	3 973 567	17,7%	4 779 176	21,3%	18 177 387	81,2%	5 614 656	85,0%	(14,9%)		
Employee related costs	6 703 173	6 798 269	1 485 303	22,2%	2 020 426	30,1%	1 259 273	18,5%	1 854 781	27,3%	6 619 784	97,4%	1 878 538	98,8%	(1,3%)		
Remuneration of councillors	342 853	333 662	73 723	21,5%	75 684	22,1%	52 861	15,8%	78 335	23,5%	2 602 870	84,1%	90 428	89,5%	(13,4%)		
Debt impairment	2 807 136	2 526 016	354 511	12,6%	334 155	11,9%	341 618	13,5%	605 781	24,0%	1 636 065	64,8%	221 102	63,3%	174,0%		
Depreciation and asset impairment	1 323 996	1 149 331	18 329	1,4%	440 481	33,3%	276 400	24,0%	191 660	16,7%	92 869	80,6%	235 148	77,4%	(18,5%)		
Finance charges	710 869	518 338	45 008	6,3%	181 348	25,5%	42 320	8,2%	42 462	8,2%	311 138	60,0%	231 939	57,2%	(81,7%)		
Bulk purchases	4 965 745	5 081 204	1 015 867	20,5%	1 102 175	22,2%	801 874	15,8%	962 364	18,9%	3 882 279	76,4%	1 541 276	82,6%	(37,6%)		
Other materials	1 530 596	1 851 940	243 847	15,9%	509 634	27,5%	380 829	24,8%	364 424	19,7%	1 494 887	80,8%	448 247	67,3%	(17,3%)		
Contracted services	1 501 749	2 023 393	269 736	18,0%	519 751	34,2%	431 156	21,3%	298 872	14,8%	1 513 515	74,8%	510 380	89,4%	(41,4%)		
Transfers and subsidies	223 799	235 830	15 009	6,7%	9 139	4,1%	62 806	26,8%	141 181	59,9%	262 136	96,7%	118 137	90,5%	15,5%		
Other expenditure	1 311 551	1 571 144	275 018	21,0%	436 871	33,3%	316 150	20,1%	242 736	15,4%	1 270 776	80,9%	348 528	80,6%	(30,4%)		
Losses	306 425	306 614	(541)	(2%)	9 170	3,0%	8 227	2,7%	(3 420)	(1,1%)	13 436	4,4%	(3 514)	(16,9%)	(2,7%)		
Surplus/(Deficit)	(292 764)	(730 140)	1 252 634		(381 808)		1 019 406		(1 258 322)		631 910		(2 205 934)				
Transfers and subsidies - capital (monetary allocations) (Nat/Prov a)	2 551 222	2 576 196	205 096	8,0%	591 323	23,2%	428 041	16,6%	16 520	6%	1 240 969	48,2%	(57 923)	47,3%	(128,5%)		
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	13 000	12 999	1 125	8,7%	895	6,9%	862	6,6%	352	2,7%	3 234	24,9%	3 007	49,0%	(88,3%)		
Transfers and subsidies - capital (n-kind - all)	50 314	90 168	-	-	28 598	56,8%	18 843	20,9%	43 046	47,7%	90 487	100,4%	-	5,5%	(100,0%)		
Surplus/(Deficit) after capital transfers and contributions	2 321 772	1 949 222	1 458 846		239 008		1 467 151		(1 198 404)		1 966 601		(2 260 849)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	2 321 772	1 949 222	1 458 846		239 008		1 467 151		(1 198 404)		1 966 601		(2 260 849)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 321 772	1 949 222	1 458 846		239 008		1 467 151		(1 198 404)		1 966 601		(2 260 849)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	2 321 772	1 949 222	1 458 846		239 008		1 467 151		(1 198 404)		1 966 601		(2 260 849)				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22												2020/21		Q4 of 2020/21 to Q4 of 2021/22	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure																
Source of Finance	3 182 774	3 232 312	348 211	10,9%	550 267	17,3%	337 277	10,4%	609 685	18,9%	1 845 420	57,1%	775 196	59,3%	(21,4%)	
National Government	2 611 136	2 660 942	312 041	12,0%	465 298	17,8%	270 856	10,2%	387 142	14,5%	1 435 337	53,9%	633 820	62,5%	(38,9%)	
Provincial Government	10 167	10 167	3 154	31,0%	-	-	-	-	122 646	1 206,3%	125 800	1 237,3%	2 820	94,0%	4 249,3%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies)	13 000	13 000	1 620	12,5%	6 327	48,7%	1 071	8,2%	1 553	11,9%	10 571	81,3%	3 597	93,3%	(56,8%)	
Transfers and subsidies - capital	2 634 303	2 684 109	316 815	12,0%	471 625	17,9%	271 927	10,1%	511 340	19,1%	1 571 708	58,6%	640 237	62,8%	(20,1%)	
Borrowing	51 713	51 334	11 335	18,4%	10 235	16,6%	8 307	15,5%	7 533	13,5%	37 300	88,9%	18 455	65,4%	(60,3%)	
Internally generated funds	486 757	494 069	20 061	4,1%	68 407	14,1%	56 952	11,5%	90 952	18,4%	236 413	47,9%	116 503	41,4%	(21,9%)	
Capital Expenditure Functional	3 191 669	3 246 687	349 119	10,9%	550 490	17,2%	339 031	10,4%	607 259	18,7%	1 845 899	56,9%	784 695	59,2%	(22,6%)	
Municipal government and administration	1 610 060	1 591 197	19 486	12,1%	25 526	15,8%	38 640	24,3%	64 348	40,4%	148 001	93,0%	61 676	50,0%	4,3%	
Executive and Council	55 596	41 844	3 377	6,1%	5 568	10,0%	5 302	12,7%	27 844	66,5%	42 092	100,0%	14 375	49,0%	(53,7%)	
Finance and administration	105 464	117 338	16 108	15,3%	19 943	18,9%	33 338	28,4%	38 504	31,1%	105 894	90,2%	47 300	50,2%	(22,8%)	
Internal audit	-	15	-	-	15	-	-	-	-	-	15	100,0%	-	-	-	
Community and Public Safety	491 553	462 781	13 501	2,7%	46 085	9,4%	61 829	9,2%	81 988	17,7%	274 366	39,8%	61 827	48,0%	32,6%	
Community and Social Services	39 370	35 198	37	,1%	4 026	10,2%	3 351	9,5%	9 738	27,7%	17 152	48,7%	15 095	51,6%	(35,5%)	
Sport And Recreation	64 783	59 823	4 541	7,0%	8 783	13,8%	18 330	25,1%	25 011	30,6%	138 330	57,1%	15 384	34,3%	(19,2%)	
Public Safety	32 605	32 175	1	,0%	205	6,4%	2 617	8,1%	1 093	3,4%	3 887	12,1%	3 887	25,3%	(50,5%)	
Housing	354 146	333 936	8 884	2,5%	33 070	9,3%	35 876	10,7%	51 279	15,4%	129 110	38,7%	25 969	60,0%	(87,5%)	
Health	650	1 650	37	5,3%	37	2,3%	24	1,5%	62	3,7%	62	3,7%	62	24,4%	(22,4%)	
Economic and Environmental Services	609 747	640 459	114 326	18,7%	131 903	21,6%	62 499	9,8%	110 571	17,3%	419 299	65,5%	231 018	72,4%	(52,1%)	
Planning and Development	107 892	112 637	20 940	19,4%	11 588	10,7%	7 648	6,8%	4 183	3,7%	44 359	39,4%	45 285	79,1%	(9,8%)	
Road Transport	500 705	526 672	93 386	18,7%	120 315	24,0%	54 851	10,4%	106 388	20,2%	374 940	71,2%	185 733	71,3%	(42,7%)	
Environmental Protection	1 150	1 150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 917 240	1 974 795	201 807	10,5%	346 947	18,1%	194 101	9,8%	346 826	17,6%	1 089 881	55,2%	428 438	57,7%	(19,0%)	
Energy sources	387 558	434 076	26 666	6,5%	91 843	23,7%	34 084	7,9%	69 687	16,1%						

Payments	(136 222)	(4 700)	(385)	,3%	(35)	-	(42 132)	896,5%	(63 626)	1 353,8%	(106 178)	2 259,2%	-	-	(100,0%)
Repayment of borrowing	(136 222)	(4 700)	(385)	,3%	(35)	-	(42 132)	896,5%	(63 626)	1 353,8%	(106 178)	2 259,2%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(93 222)	73 947	(2 324)	2,5%	(1 993)	2,1%	(44 283)	(59,9%)	(65 553)	(88,6%)	(114 154)	(154,4%)	(1 855)	5,5%	3 433,8%
Net Increase/(Decrease) in cash held	(2 009 631)	465	571 632	(28,4%)	227 697	(11,3%)	2 714 173	583 552,6%	(571 183)	(122 805,4%)	2 942 320	632 604,6%	(114 892)	214,8%	397,1%
Cash/cash equivalents at the year begin:	470 817	484 929	723 337	153,6%	1 101 611	234,0%	1 645 684	339,4%	4 121 312	849,9%	723 337	149,2%	1 695 098	(329,1%)	143,1%
Cash/cash equivalents at the year end:	(1 538 814)	485 394	1 290 166	(83,2%)	1 495 515	(97,2%)	4 074 911	839,5%	3 550 130	731,4%	3 550 130	731,4%	1 580 201	158,4%	124,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Itto Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	548 470	5,6%	185 421	1,9%	395 888	4,1%	8 596 446	88,4%	9 726 225	35,2%	1 557 991	16,0%	4 090 678	42,1%
Trade and Other Receivables from Exchange Transactions - Electric	186 963	12,8%	52 871	3,6%	149 954	10,3%	1 072 841	73,4%	1 462 530	5,3%	445 174	30,4%	498 973	34,1%
Receivables from Non-exchange Transactions - Property Rates	302 499	6,7%	108 403	2,4%	412 661	9,2%	3 677 633	81,7%	4 501 196	16,3%	724 859	16,1%	1 038 765	23,1%
Receivables from Exchange Transactions - Waste Water Managemen	132 330	3,7%	67 655	1,9%	209 009	5,9%	3 126 317	88,4%	3 535 311	12,8%	378 006	10,7%	1 178 014	33,3%
Receivables from Exchange Transactions - Waste Management	83 170	3,1%	46 661	1,7%	139 058	5,2%	2 421 493	90,0%	2 690 382	9,7%	(638 513)	(23,7%)	1 208 596	44,9%
Receivables from Exchange Transactions - Property Rental Debtors	4 831	2,0%	3 045	1,3%	3 074	1,3%	228 538	95,4%	239 487	9%	(158 579)	(66,2%)	600	,3%
Interest on Arrear Debtor Accounts	152 102	3,0%	101 035	2,0%	282 386	5,6%	4 535 261	89,4%	5 070 783	18,3%	807 548	15,9%	1 487 730	29,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expend	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47 479	11,5%	5 995	1,4%	8 161	2,0%	352 895	85,1%	414 531	1,5%	(2 941 859)	(709,7%)	799 873	193,0%
Total By Income Source	1 457 743	5,3%	571 087	2,1%	1 600 190	5,8%	24 011 426	86,9%	27 640 445	100,0%	174 629	,6%	10 303 230	37,3%
Debtors Age Analysis By Customer Group														
Organs of State	190 320	6,4%	90 027	3,0%	338 697	11,4%	2 352 773	79,2%	2 971 816	10,8%	266 999	9,0%	392 782	13,2%
Commercial	445 462	11,0%	111 994	2,8%	301 587	7,4%	3 198 843	78,8%	4 057 885	14,7%	(1 434 188)	(35,3%)	430 083	10,6%
Households	818 332	4,0%	367 246	1,8%	958 876	4,7%	18 327 755	89,5%	20 472 210	74,1%	1 342 417	6,6%	9 480 365	46,3%
Other	3 629	2,6%	1 819	1,3%	1 030	,7%	132 055	95,3%	138 534	,5%	-	-	-	-
Total By Customer Group	1 457 743	5,3%	571 087	2,1%	1 600 190	5,8%	24 011 426	86,9%	27 640 445	100,0%	174 629	,6%	10 303 230	37,3%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	277 102	2,2%	189 618	1,5%	259 106	2,1%	11 617 222	94,1%	12 343 047	56,3%
Bulk Water	271 024	4,1%	77 262	1,2%	74 198	1,1%	6 288 509	93,7%	6 699 993	30,5%
PAYE deductions	49 296	75,7%	2 893	4,4%	1 823	2,8%	11 110	17,1%	65 122	,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	10 327	2,9%	5 385	1,5%	4 423	1,3%	332 028	94,3%	352 163	1,6%
Loan repayments	51 152	84,4%	828	1,4%	1 656	2,7%	6 979	11,5%	60 615	,3%
Trade Creditors	492 367	23,9%	90 970	4,4%	42 658	2,1%	1 436 187	69,6%	2 062 183	9,4%
Auditor-General	4 338	10,6%	2 550	6,2%	484	1,2%	33 480	82,0%	40 852	,2%
Other	12 530	3,9%	3 049	,9%	2 406	,7%	305 086	94,4%	323 070	1,5%
Total	1 168 136	5,3%	372 554	1,7%	386 754	1,8%	20 010 601	91,2%	21 938 045	100,0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.