

**FREE STATE: MANGAUNG (MAN)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

|   | 2023/24               |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|-----------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | First Quarter         |                       | Year to Date                           |                       | First Quarter   |                       |   |                                   |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                       |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 9 311 433             | 2 669 469             | 28.7%                                  | 2 669 469             | 28.7%   | 2 482 332             | 28.6%   | 7.5%                              |
| Exchange Revenue  |                       |                       |  |                       |   |                       |   |                                   |
| Service charges - Electricity                               | 3 584 747             | 1 034 637             | 28.9%                                  | 1 034 637             | 28.9%   | 941 969               | 27.0%   | 9.8%                              |
| Service charges - Water                                     | 1 308 282             | 285 708               | 21.8%                                  | 285 708               | 21.8%   | 330 728               | 29.1%   | (13.6%)                           |
| Service charges - Waste Water Management                    | 520 600               | 125 793               | 24.2%                                  | 125 793               | 24.2%   | 118 573               | 23.4%   | 6.1%                              |
| Service charges - Waste Management                          | 184 259               | 45 280                | 24.6%                                  | 45 280                | 24.6%   | 42 509                | 23.9%   | 6.5%                              |
| Sale of Goods and Rendering of Services                     | 64 741                | 9 250                 | 14.3%                                  | 9 250                 | 14.3%   | 23 285                | 39.0%   | (60.3%)                           |
| Agency services   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest earned from Receivables                            | 263 816               | 140 360               | 53.2%                                  | 140 360               | 53.2%   | 93 265                | 37.0%   | 50.5%                             |
| Interest earned from Current and Non Current Assets         | 26 401                | 22 858                | 86.6%                                  | 22 858                | 86.6%   | 10 947                | 43.7%   | 108.8%                            |
| Dividends   | 3                     | 6                     | 256.0%                                 | 6                     | 256.0%  | 4                     | 152.9%  | 76.3%                             |
| Rent on Land  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Rental from Fixed Assets                                    | 47 004                | 9 583                 | 20.4%                                  | 9 583                 | 20.4%   | 9 461                 | 21.2%   | 1.3%                              |
| Licence and permits   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operational Revenue   | 39 768                | 8 247                 | 20.7%                                  | 8 247                 | 20.7%   | 6 632                 | 16.3%   | 24.4%                             |
| Non-Exchange Revenue  |                       |                       |  |                       |   |                       |   |                                   |
| Property rates  | 1 541 522             | 403 984               | 26.2%                                  | 403 984               | 26.2%   | 377 528               | 25.9%   | 7.0%                              |
| Surcharges and Taxes  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Fines, penalties and forfeits                               | 30 856                | 2 948                 | 9.6%                                   | 2 948                 | 9.6%  | 3 075                 | 10.1%   | (4.1%)                            |
| Licences or permits   | 579                   | 368                   | 63.5%                                  | 368                   | 63.5%   | 368                   | 66.9%   | -                                 |
| Transfer and subsidies - Operational                        | 1 230 629             | 406 552               | 33.0%                                  | 406 552               | 33.0%   | 377 717               | 36.3%   | 7.6%                              |
| Interest  | 52 801                | 38 810                | 73.5%                                  | 38 810                | 73.5%   | 25 128                | 50.1%   | 54.4%                             |
| Fuel Levy   | 405 247               | 135 083               | 33.3%                                  | 135 083               | 33.3%   | 121 145               | 33.3%   | 11.5%                             |
| Operational Revenue   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Gains on disposal of Assets                                 | 9 793                 | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other Gains   | 385                   | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Discontinued Operations                                     | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 8 746 025             | 2 231 080             | 25.5%                                  | 2 231 080             | 25.5%   | 2 226 079             | 27.3%   | .2%                               |
| Employee related costs                                      | 2 447 868             | 588 350               | 24.0%                                  | 588 350               | 24.0%   | 575 598               | 24.0%   | 2.2%                              |
| Remuneration of councillors                                 | 76 003                | 17 075                | 22.5%                                  | 17 075                | 22.5%   | 18 819                | 26.6%   | (9.3%)                            |
| Bulk purchases - electricity                                | 2 199 932             | 897 684               | 40.8%                                  | 897 684               | 40.8%   | 757 152               | 35.3%   | 18.6%                             |
| Inventory consumed  | 632 529               | 134 503               | 21.3%                                  | 134 503               | 21.3%   | 116 667               | 18.7%   | 15.3%                             |
| Debt impairment   | 1 382 590             | 345 648               | 25.0%                                  | 345 648               | 25.0%   | 272 523               | 25.0%   | 26.8%                             |
| Depreciation and amortisation                               | 382 449               | 58 026                | 15.2%                                  | 58 026                | 15.2%   | 220 733               | 63.6%   | (73.7%)                           |
| Interest  | 45 314                | 15 467                | 34.1%                                  | 15 467                | 34.1%   | 4 461                 | 6.9%  | 246.7%                            |
| Contracted services   | 676 966               | 87 314                | 12.9%                                  | 87 314                | 12.9%   | 40 327                | 6.8%  | 116.5%                            |
| Transfers and subsidies                                     | 1 845                 | (3 421)               | (185.5%)                               | (3 421)               | (185.5%)  | -                     | -   | (100.0%)                          |
| Irrecoverable debts written off                             | -                     | (925)                 | -                                      | (925)                 | -   | 136 467               | -   | (100.7%)                          |
| Operational costs   | 518 286               | 91 359                | 17.6%                                  | 91 359                | 17.6%   | 83 332                | 17.8%   | 9.6%                              |
| Losses on disposal of Assets                                | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other Losses  | 382 242               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | 565 408               | 438 389               |  | 438 389               |   | 256 253               |   |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 951 365               | 18 097                | 1.9%                                   | 18 097                | 1.9%  | 49 572                | 5.1%  | (63.5%)                           |
| Transfers and subsidies - capital (in-kind)                 | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 1 516 773             | 456 486               |  | 456 486               |   | 305 825               |   |                                   |
| Income Tax  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 1 516 773             | 456 486               |  | 456 486               |   | 305 825               |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 1 516 773             | 456 486               |  | 456 486               |   | 305 825               |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | 120 000               | 30 000                | 25.0%                                  | 30 000                | 25.0%   | 30 000                | 25.0%   | -                                 |
| Surplus/(Deficit) for the year                              | 1 636 773             | 486 487               |  | 486 487               |   | 335 825               |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|   | 2023/24                         |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                 |                                 |                       |  |                       |   |                       |   |                                   |
| Source of Finance   | 1 154 487                       | (32 300)              | (2.8%)                                 | (32 300)              | (2.8%)  | 75 228                | 5.9%  | (142.9%)                          |
| National Government   | 937 065                         | (42 629)              | (4.5%)                                 | (42 629)              | (4.5%)  | 42 049                | 4.4%  | (201.4%)                          |
| Provincial Government   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agem | 14 300                          | 2 390                 | 16.7%                                  | 2 390                 | 16.7%   | 1 940                 | 13.6%   | 23.2%                             |
| Transfers recognised - capital                                  | 951 365                         | (40 239)              | (4.2%)                                 | (40 239)              | (4.2%)  | 43 989                | 4.5%  | (191.5%)                          |
| Borrowing   | -                               | -                     | -                                      | -                     | -   | 6 429                 | -   | (100.0%)                          |
| Internally generated funds                                      | 203 122                         | 7 939                 | 3.9%                                   | 7 939                 | 3.9%  | 24 809                | 8.2%  | (68.0%)                           |
| Capital Expenditure Functional                                  | 1 154 487                       | (32 300)              | (2.8%)                                 | (32 300)              | (2.8%)  | 75 228                | 5.9%  | (142.9%)                          |
| Municipal governance and administration                         | 47 022                          | 7 346                 | 15.6%                                  | 7 346                 | 15.6%   | 6 541                 | 15.0%   | 12.3%                             |
| Executive and Council   | 7 000                           | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Finance and administration                                      | 40 022                          | 7 346                 | 18.4%                                  | 7 346                 | 18.4%   | 6 541                 | 18.5%   | 12.3%                             |
| Internal audit  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                     | 355 942                         | 2 795                 | .8%                                    | 2 795                 | .8%   | 11 684                | 3.2%  | (76.1%)                           |
| Community and Social Services                                   | 2 500                           | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Sport And Recreation  | 24 734                          | -                     | -                                      | -                     | -   | 638                   | 3.5%  | (100.0%)                          |
| Public Safety   | 3 014                           | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing   | 325 694                         | 2 795                 | .9%                                    | 2 795                 | .9%   | 11 046                | 3.4%  | (74.7%)                           |
| Health  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                             | 292 741                         | (22 113)              | (7.6%)                                 | (22 113)              | (7.6%)  | 21 180                | 6.1%  | (204.4%)                          |
| Planning and Development  | 54 551                          | 3 521                 | 6.5%                                   | 3 521                 | 6.5%  | -                     | -   | (100.0%)                          |
| Road Transport  | 238 190                         | (25 633)              | (10.8%)                                | (25 633)              | (10.8%)   | 21 180                | 7.0%  | (221.0%)                          |
| Environmental Protection  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services  | 454 782                         | (20 328)              | (4.5%)                                 | (20 328)              | (4.5%)  | 35 823                | 6.9%  | (156.7%)                          |
| Energy sources  | 207 936                         | 13 470                | 6.5%                                   | 13 470                | 6.5%  | 27 303                | 10.3%   | (50.7%)                           |
| Water Management  | 162 297                         | 2 612                 | 1.6%                                   | 2 612                 | 1.6%  | 2 393                 | 1.6%  | 9.1%                              |
| Waste Water Management  | 68 800                          | (36 409)              | (52.9%)                                | (36 409)              | (52.9%)   | 6 126                 | 6.8%  | (694.3%)                          |
| Waste Management  | 15 750                          | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other   | 4 000                           | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 9 585 205          | 4 016 883          | 41.9%                            | 4 016 883          | 41.9%  | 3 621 995          | 38.7%  | 10.9%                          |
| Property rates  | 1 307 345          | 207 525            | 15.9%                            | 207 525            | 15.9%  | 197 085            | 13.8%  | 5.3%                           |
| Service charges                                       | 3 837 372          | 1 028 568          | 26.8%                            | 1 028 568          | 26.8%  | 977 969            | 18.7%  | 5.2%                           |
| Other revenue   | 2 232 090          | 2 081 924          | 93.3%                            | 2 081 924          | 93.3%  | 2 090 168          | 330.1%                                       | (4%)                           |
| Transfers and Subsidies - Operational                 | 1 230 629          | 403 398            | 32.8%                            | 403 398            | 32.8%  | 97 456             | 9.4%   | 313.9%                         |
| Transfers and Subsidies - Capital                     | 951 365            | 272 228            | 28.6%                            | 272 228            | 28.6%  | 248 367            | 25.4%  | 9.6%                           |
| Interest  | 26 401             | 23 233             | 88.0%                            | 23 233             | 88.0%  | 10 947             | 43.7%  | 112.2%                         |
| Dividends   | 3                  | 6                  | 256.0%                           | 6                  | 256.0%                                       | 4                  | 152.9%                                       | 76.3%                          |
| Payments  | (7 461 129)        | (1 704 725)        | 22.8%                            | (1 704 725)        | 22.8%  | (2 477 462)        | 52.2%  | (31.2%)                        |
| Suppliers and employees                               | (7 459 285)        | (1 704 725)        | 22.9%                            | (1 704 725)        | 22.9%  | (2 477 462)        | 54.3%  | (31.2%)                        |
| Finance charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | (1 845)            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 2 124 075          | 2 312 158          | 108.9%                           | 2 312 158          | 108.9%                                       | 1 144 533          | 24.9%  | 102.0%                         |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 18 904             | (9)                | -                                | (9)                | -  | (8)                | (.1%)  | 11.1%                          |
| Proceeds on disposal of PPE                           | 9 793              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | 8 967              | (9)                | (.1%)                            | (9)                | (.1%)  | (8)                | (.1%)  | 11.1%                          |
| Decrease (increase) in non-current investments        | 144                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (1 154 487)        | 32 300             | (2.8%)                           | 32 300             | (2.8%)                                       | (75 228)           | 5.9%   | (142.9%)                       |
| Capital assets  | (1 154 487)        | 32 300             | (2.8%)                           | 32 300             | (2.8%)                                       | (75 228)           | 5.9%   | (142.9%)                       |
| Net Cash from/(used) Investing Activities             | (1 135 583)        | 32 291             | (2.8%)                           | 32 291             | (2.8%)                                       | (75 236)           | 5.9%   | (142.9%)                       |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 4 087              | (1 520)            | (37.2%)                          | (1 520)            | (37.2%)                                      | (42)               | (3.7%)                                       | 3 510.5%                       |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | 4 087              | (1 520)            | (37.2%)                          | (1 520)            | (37.2%)                                      | (42)               | (3.7%)                                       | 3 510.5%                       |
| Payments  | (161 857)          | (4 717)            | 2.9%                             | (4 717)            | 2.9%   | (4 190)            | 2.9%   | 12.6%                          |
| Repayment of borrowing                                | (161 857)          | (4 717)            | 2.9%                             | (4 717)            | 2.9%   | (4 190)            | 2.9%   | 12.6%                          |
| Net Cash from/(used) Financing Activities             | (157 770)          | (6 237)            | 4.0%                             | (6 237)            | 4.0%   | (4 232)            | 2.9%   | 47.4%                          |
| Net Increase/(Decrease) in cash held                  | 830 722            | 2 338 212          | 281.5%                           | 2 338 212          | 281.5%                                       | 1 065 066          | 33.4%  | 119.5%                         |
| Cash/cash equivalents at the year begin:              | 740 533            | 1 242 772          | 167.8%                           | 1 242 772          | 167.8%                                       | 1 576 428          | 745.4%                                       | (21.2%)                        |
| Cash/cash equivalents at the year end:                | 1 571 256          | 3 580 983          | 227.9%                           | 3 580 983          | 227.9%                                       | 2 636 879          | 77.6%  | 35.8%                          |

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            | 172 916     | 5.2%  | 64 970       | 1.9% | 64 970       | 1.9% | 3 045 660    | 91.0% | 3 348 516  | 33.3%  | -                                       | - | 239 226                                  | 7.1% |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 271 937     | 25.2% | 26 870       | 2.5% | 19 824       | 1.8% | 758 891      | 70.4% | 1 077 522  | 10.7%  | -                                       | - | 44 809                                   | 4.2% |
| Receivables from Non-exchange Transactions - Property Rates               | 208 378     | 9.8%  | 67 925       | 3.2% | 58 670       | 2.8% | 1 784 369    | 84.2% | 2 119 342  | 21.1%  | -                                       | - | -  | -    |
| Receivables from Exchange Transactions - Waste Water Management           | 70 474      | 7.4%  | 24 602       | 2.6% | 22 291       | 2.3% | 836 910      | 87.7% | 954 277    | 9.5%   | -                                       | - | 22 319                                   | 2.3% |
| Receivables from Exchange Transactions - Waste Management                 | 25 264      | 5.8%  | 9 999        | 2.3% | 8 901        | 2.0% | 393 415      | 89.9% | 437 579    | 4.4%   | -                                       | - | 16 181                                   | 3.7% |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | -     | -            | -    | -            | -    | -            | -     | -          | -      | -                                       | - | -  | -    |
| Interest on Arrear Debtor Accounts  | 111 424     | 6.1%  | 54 106       | 3.0% | 53 372       | 2.9% | 1 602 042    | 88.0% | 1 820 945  | 18.1%  | -                                       | - | -  | -    |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -    | -            | -    | -            | -     | -          | -      | -                                       | - | -  | -    |
| Other   | 9 613       | 3.3%  | 5 072        | 1.8% | 4 070        | 1.4% | 269 267      | 93.5% | 288 022    | 2.9%   | -                                       | - | 23 113                                   | 8.0% |
| Total By Income Source  | 870 007     | 8.7%  | 253 544      | 2.5% | 232 099      | 2.3% | 8 690 554    | 86.5% | 10 046 203 | 100.0% | -                                       | - | 345 648                                  | 3.4% |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |       |            |        |   |   |  |      |
| Organs of State   | 116 811     | 7.5%  | 47 034       | 3.0% | 38 261       | 2.5% | 1 346 396    | 86.9% | 1 548 501  | 15.4%  | -                                       | - | -  | -    |
| Commercial  | 348 280     | 18.3% | 49 831       | 2.6% | 49 152       | 2.6% | 1 453 495    | 76.5% | 1 900 757  | 18.9%  | -                                       | - | -  | -    |
| Households  | 404 916     | 6.1%  | 156 679      | 2.4% | 144 687      | 2.2% | 5 890 663    | 89.3% | 6 596 945  | 65.7%  | -                                       | - | 345 648                                  | 5.2% |
| Other   | -           | -     | -            | -    | -            | -    | -            | -     | -          | -      | -                                       | - | -  | -    |
| Total By Customer Group   | 870 007     | 8.7%  | 253 544      | 2.5% | 232 099      | 2.3% | 8 690 554    | 86.5% | 10 046 203 | 100.0% | -                                       | - | 345 648                                  | 3.4% |

Part 5: Creditor Age Analysis

| R thousands             | 0 - 30 Days |        | 31 - 60 Days |       | 61 - 90 Days |     | Over 90 Days |      | Total   |        |
|-------------------------|-------------|--------|--------------|-------|--------------|-----|--------------|------|---------|--------|
|                         | Amount      | %      | Amount       | %     | Amount       | %   | Amount       | %    | Amount  | %      |
| Creditor Age Analysis   |             |        |              |       |              |     |              |      |         |        |
| Bulk Electricity        | 221 779     | 100.0% | -            | -     | -            | -   | -            | -    | 221 779 | 34.9%  |
| Bulk Water              | -           | -      | -            | -     | -            | -   | -            | -    | -       | -      |
| PAYE deductions         | 7 664       | 100.0% | -            | -     | -            | -   | -            | -    | 7 664   | 1.2%   |
| VAT (output less input) | -           | -      | -            | -     | -            | -   | -            | -    | -       | -      |
| Pensions / Retirement   | 54 167      | 100.0% | -            | -     | -            | -   | -            | -    | 54 167  | 8.5%   |
| Loan repayments         | -           | -      | -            | -     | -            | -   | -            | -    | -       | -      |
| Trade Creditors         | 17 536      | 5.0%   | 307 156      | 87.4% | 1 313        | .4% | 25 424       | 7.2% | 351 429 | 55.3%  |
| Auditor-General         | -           | -      | -            | -     | -            | -   | -            | -    | -       | -      |
| Other                   | -           | -      | -            | -     | -            | -   | -            | -    | -       | -      |
| Total                   | 301 146     | 47.4%  | 307 156      | 48.4% | 1 313        | .2% | 25 424       | 4.0% | 635 039 | 100.0% |

Contact Details

|                   |                             |              |
|-------------------|-----------------------------|--------------|
| Municipal Manager | Ms Ngaka Rosina Dumasile    | 051 405 8621 |
| Financial Manager | Mr Lutanyeni Denge (Acting) | 051 405 8625 |

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: LETSEMENG (FS161)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 231 261            | 36 326             | 15.7%                            | 36 326             | 15.7%  | 46 592             | 23.2%  | (22.0%)                           |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 36 831             | 2 948              | 8.0%                             | 2 948              | 8.0%   | 7 742              | 26.0%  | (61.9%)                           |
| Service charges - Water                                     | 16 924             | (189)              | (1.1%)                           | (189)              | (1.1%)                                       | 643                | 4.6%   | (129.3%)                          |
| Service charges - Waste Water Management                    | 16 249             | 973                | 6.0%                             | 973                | 6.0%   | 2 800              | 24.1%  | (65.3%)                           |
| Service charges - Waste Management                          | 15 872             | 937                | 5.9%                             | 937                | 5.9%   | 2 724              | 23.5%  | (65.6%)                           |
| Sale of Goods and Rendering of Services                     | 154                | 17                 | 11.0%                            | 17                 | 11.0%  | 48                 | 29.1%  | (64.6%)                           |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | (13 000)           | (4 883.1%)                                   | (100.0%)                          |
| Interest earned from Receivables                            | 6 486              | 994                | 15.3%                            | 994                | 15.3%  | 5 789              | 36.1%  | (82.8%)                           |
| Interest earned from Current and Non Current Assets         | 322                | 12                 | 3.7%                             | 12                 | 3.7%   | 23                 | -  | (48.2%)                           |
| Dividends   | 12                 | -                  | -                                | -                  | -  | 3                  | 25.3%  | (100.0%)                          |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 455                | 49                 | 10.7%                            | 49                 | 10.7%  | 151                | 51.3%  | (67.7%)                           |
| Licence and permits   | 6                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 154                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 27 412             | 2 189              | 8.0%                             | 2 189              | 8.0%   | 6 366              | 24.5%  | (65.6%)                           |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 19                 | 6                  | 32.3%                            | 6                  | 32.3%  | 1                  | 8.0%   | 324.1%                            |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 95 791             | 28 390             | 29.6%                            | 28 390             | 29.6%  | 32 092             | 35.3%  | (11.5%)                           |
| Interest  | 14 574             | -                  | -                                | -                  | -  | 1 211              | -  | (100.0%)                          |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 273 219            | 5 279              | 1.9%                             | 5 279              | 1.9%   | 34 425             | 13.9%  | (84.7%)                           |
| Employee related costs                                      | 79 081             | -                  | -                                | -                  | -  | 11 701             | 16.0%  | (100.0%)                          |
| Remuneration of councillors                                 | 5 446              | -                  | -                                | -                  | -  | 947                | 18.3%  | (100.0%)                          |
| Bulk purchases - electricity                                | 38 000             | 3 597              | 9.5%                             | 3 597              | 9.5%   | 7 186              | 20.4%  | (49.9%)                           |
| Inventory consumed  | 14 370             | 3                  | -                                | 3                  | -  | 830                | 8.1%   | (99.7%)                           |
| Debt impairment   | 27 589             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 51 145             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 9 449              | 900                | 9.5%                             | 900                | 9.5%   | 1 670              | 24.7%  | (46.1%)                           |
| Contracted services   | 32 235             | 176                | .5%                              | 176                | .5%  | 2 708              | 12.1%  | (93.5%)                           |
| Transfers and subsidies                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Irrecoverable debts written off                             | -                  | 41                 | -                                | 41                 | -  | -                  | -  | (100.0%)                          |
| Operational costs   | 15 904             | 563                | 3.5%                             | 563                | 3.5%   | 9 384              | 52.1%  | (94.0%)                           |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (41 958)           | 31 047             |                                  | 31 047             |  | 12 167             |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 51 543             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 9 585              | 31 047             |                                  | 31 047             |  | 12 167             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 9 585              | 31 047             |                                  | 31 047             |  | 12 167             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 9 585              | 31 047             |                                  | 31 047             |  | 12 167             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 9 585              | 31 047             |                                  | 31 047             |  | 12 167             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   |  | 2023/24               |                       |  |                       | 2022/23   |                       | Q1 of 2022/23<br>to Q1 of 2023/24 |   |
|---|--|-----------------------|-----------------------|--|-----------------------|---|-----------------------|-----------------------------------|---|
|   |  | First Quarter         |                       |  | Year to Date          |   | First Quarter         |                                   |   |
|   |  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure |                                   | Total<br>Expenditure as<br>% of main<br>appropriation |
| R thousands   |  |                       |                       |  |                       |   |                       |                                   |   |
| Capital Revenue and Expenditure                                 |  |                       |                       |  |                       |   |                       |                                   |   |
| Source of Finance   |  | 52 209                | 4                     | -                                      | 4                     | -   | 37                    | .1%                               | (88.8%)   |
| National Government   |  | 50 559                | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Provincial Government   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| District Municipality   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Transfers and subsidies - capital (monetary alloc)(Departm Aven |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Transfers recognised - capital                                  |  | 50 559                | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Borrowing   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Internally generated funds                                      |  | 1 650                 | 4                     | .3%                                    | 4                     | .3%   | 37                    | 9.9%                              | (88.8%)   |
| Capital Expenditure Functional                                  |  | 52 209                | 4                     | -                                      | 4                     | -   | 37                    | .1%                               | (88.8%)   |
| Municipal governance and administration                         |  | 900                   | 4                     | .5%                                    | 4                     | .5%   | 37                    | 17.8%                             | (88.8%)   |
| Executive and Council   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Finance and administration                                      |  | 900                   | 4                     | .5%                                    | 4                     | .5%   | 37                    | 17.8%                             | (88.8%)   |
| Internal audit  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Community and Public Safety                                     |  | 880                   | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Community and Social Services                                   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Sport And Recreation  |  | 880                   | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Public Safety   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Housing   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Health  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Economic and Environmental Services                             |  | 2 209                 | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Planning and Development  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Road Transport  |  | 2 209                 | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Environmental Protection  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Trading Services  |  | 48 220                | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Energy sources  |  | 8 844                 | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Water Management  |  | 31 477                | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Waste Water Management  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Waste Management  |  | 7 899                 | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Other   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 230 215            | 17 900             | 7.8%                             | 17 900             | 7.8%   | -                  | -  | (100.0%)                       |
| Property rates  | 19 188             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                                       | 61 006             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other revenue   | 835                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and Subsidies - Operational                 | 95 791             | 17 900             | 18.7%                            | 17 900             | 18.7%  | -                  | -  | (100.0%)                       |
| Transfers and Subsidies - Capital                     | 42 543             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Interest  | 10 852             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (208 277)          | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Suppliers and employees                               | (198 826)          | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Finance charges                                       | (9 449)            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 21 939             | 17 900             | 81.6%                            | 17 900             | 81.6%  | -                  | -  | (100.0%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | (432)              | 36                 | (8.3%)                           | 36                 | (8.3%)                                       | -                  | -  | (100.0%)                       |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | (432)              | 36                 | (8.3%)                           | 36                 | (8.3%)                                       | -                  | -  | (100.0%)                       |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (52 209)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (52 209)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (52 641)           | 36                 | (.1%)                            | 36                 | (.1%)  | -                  | -  | (100.0%)                       |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (30 702)           | 17 936             | (58.4%)                          | 17 936             | (58.4%)                                      | -                  | -  | (100.0%)                       |
| Cash/cash equivalents at the year begin:              | 1 160              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash/cash equivalents at the year end:                | (29 542)           | 17 936             | (60.7%)                          | 17 936             | (60.7%)                                      | -                  | -  | (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 Ito Council Policy |   |
|---|-------------|-------|--------------|-------|--------------|------|--------------|-------|---------|--------|---|---|--|---|
|   | Amount      | %     | Amount       | %     | Amount       | %    | Amount       | %     | Amount  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |      |              |       |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 2 697       | 3.8%  | (9)          | -     | 1 787        | 2.5% | 65 638       | 93.6% | 70 112  | 16.0%  | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 1 676       | 11.5% | (17)         | (.1%) | 1 123        | 7.7% | 11 753       | 80.9% | 14 534  | 3.3%   | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 4 355       | 5.7%  | (19)         | -     | 1 961        | 2.6% | 70 515       | 91.8% | 76 812  | 17.5%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 2 224       | 3.8%  | (7)          | -     | 1 074        | 1.8% | 55 456       | 94.4% | 58 747  | 13.4%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 2 142       | 3.8%  | (6)          | -     | 1 034        | 1.8% | 53 540       | 94.4% | 56 710  | 13.0%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | 45          | 3.2%  | (0)          | -     | 24           | 1.7% | 1 318        | 95.1% | 1 386   | .3%    | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | 3 108       | 2.0%  | (0)          | -     | 3 022        | 1.9% | 152 777      | 96.1% | 158 907 | 36.3%  | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -     | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Other   | 38          | 6.2%  | (3)          | (.5%) | 12           | 1.9% | 569          | 92.4% | 616     | .1%    | -                                       | - | -  | - |
| Total By Income Source  | 16 286      | 3.7%  | (63)         | -     | 10 037       | 2.3% | 411 565      | 94.0% | 437 824 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |      |              |       |         |        |   |   |  |   |
| Organs of State   | 610         | 9.5%  | (6)          | (.1%) | 367          | 5.7% | 5 435        | 84.8% | 6 407   | 1.5%   | -                                       | - | -  | - |
| Commercial  | 2 004       | 14.1% | (17)         | (.1%) | 956          | 6.7% | 11 225       | 79.2% | 14 169  | 3.2%   | -                                       | - | -  | - |
| Households  | 12 400      | 3.2%  | (24)         | -     | 7 984        | 2.1% | 364 423      | 94.7% | 384 784 | 87.9%  | -                                       | - | -  | - |
| Other   | 1 272       | 3.9%  | (17)         | (.1%) | 729          | 2.2% | 30 482       | 93.9% | 32 465  | 7.4%   | -                                       | - | -  | - |
| Total By Customer Group   | 16 286      | 3.7%  | (63)         | -     | 10 037       | 2.3% | 411 565      | 94.0% | 437 824 | 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        | -           | -      | -            | -     | 7 059        | 4.2%     | 161 209      | 95.8%  | 168 269 | 82.6%  |
| Bulk Water              | -           | -      | -            | -     | -            | -        | -            | -      | -       | -      |
| PAYE deductions         | -           | -      | -            | -     | -            | -        | -            | -      | -       | -      |
| VAT (output less input) | -           | -      | -            | -     | -            | -        | -            | -      | -       | -      |
| Pensions / Retirement   | -           | -      | -            | -     | -            | -        | -            | -      | -       | -      |
| Loan repayments         | -           | -      | -            | -     | -            | -        | -            | -      | -       | -      |
| Trade Creditors         | (652)       | (2.2%) | 829          | 2.9%  | (5 175)      | (17.8%)  | 34 006       | 117.2% | 29 008  | 14.2%  |
| Auditor-General         | -           | -      | -            | -     | (400)        | (15.5%)  | 2 980        | 115.5% | 2 580   | 1.3%   |
| Other                   | (75)        | (1.9%) | 836          | 21.2% | (4 521)      | (114.4%) | 7 711        | 195.1% | 3 952   | 1.9%   |
| Total                   | (727)       | (.4%)  | 1 665        | .8%   | (3 036)      | (1.5%)   | 205 906      | 101.0% | 203 808 | 100.0% |

Contact Details

|                   |                         |              |
|-------------------|-------------------------|--------------|
| Municipal Manager | Mr Boitumelo C Mokomela | 053 330 0206 |
| Financial Manager | Mr Sithembile Tooi      | 053 330 0221 |

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: KOPANONG (FS162)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 374 371            | 41                 | -                                | 41                 | -  | 164 596            | 46.2%  | (100.0%)                          |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 96 779             | -                  | -                                | -                  | -  | 21 021             | 25.0%  | (100.0%)                          |
| Service charges - Water                                     | 51 266             | -                  | -                                | -                  | -  | 12 817             | 25.0%  | (100.0%)                          |
| Service charges - Waste Water Management                    | 25 525             | -                  | -                                | -                  | -  | 6 037              | 25.0%  | (100.0%)                          |
| Service charges - Waste Management                          | 19 838             | -                  | -                                | -                  | -  | 4 692              | 25.0%  | (100.0%)                          |
| Sale of Goods and Rendering of Services                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 19 026             | -                  | -                                | -                  | -  | 4 500              | 25.0%  | (100.0%)                          |
| Interest earned from Current and Non Current Assets         | -                  | 41                 | -                                | 41                 | -  | -                  | -  | (100.0%)                          |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 1 317              | -                  | -                                | -                  | -  | 210                | 25.0%  | (100.0%)                          |
| Licence and permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 225                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 43 591             | -                  | -                                | -                  | -  | 9 170              | 21.7%  | (100.0%)                          |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 13                 | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Licences or permits   | 439                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 115 172            | -                  | -                                | -                  | -  | 106 149            | 91.8%  | (100.0%)                          |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | 1 180              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 537 691            | 24 387             | 4.5%                             | 24 387             | 4.5%   | 45 952             | 10.0%  | (46.9%)                           |
| Employee related costs                                      | 153 701            | 23 805             | 15.5%                            | 23 805             | 15.5%  | 35 471             | 25.0%  | (32.9%)                           |
| Remuneration of councillors                                 | 6 996              | 559                | 8.0%                             | 559                | 8.0%   | 1 623              | 25.0%  | (65.6%)                           |
| Bulk purchases - electricity                                | 92 705             | -                  | -                                | -                  | -  | 425                | .5%  | (100.0%)                          |
| Inventory consumed  | 40 250             | -                  | -                                | -                  | -  | 4 077              | 11.6%  | (100.0%)                          |
| Debt impairment   | 128 511            | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 45 000             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 50 000             | -                  | -                                | -                  | -  | 0                  | -  | (100.0%)                          |
| Contracted services   | 6 000              | -                  | -                                | -                  | -  | 3 790              | 32.6%  | (100.0%)                          |
| Transfers and subsidies                                     | 2 000              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Irrecoverable debts written off                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational costs   | 12 529             | 23                 | .2%                              | 23                 | .2%  | 565                | 2.9%   | (95.9%)                           |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (163 320)          | (24 346)           |                                  | (24 346)           |  | 118 644            |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 53 856             | -                  | -                                | -                  | -  | 0                  | -  | (100.0%)                          |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (109 465)          | (24 346)           |                                  | (24 346)           |  | 118 644            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | (109 465)          | (24 346)           |                                  | (24 346)           |  | 118 644            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | (109 465)          | (24 346)           |                                  | (24 346)           |  | 118 644            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | (109 465)          | (24 346)           |                                  | (24 346)           |  | 118 644            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2023/24                 |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|-------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | First Quarter           |                       | Year to Date                           |                       | First Quarter   |                       |   |                                   |
|  | Budget<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                         |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                         |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 53 856                  | -                     | -                                      | -                     | -   | 600                   | 1.4%  | (100.0%)                          |
| National Government  | 53 856                  | -                     | -                                      | -                     | -   | 600                   | 1.4%  | (100.0%)                          |
| Provincial Government  | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality  | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 53 856                  | -                     | -                                      | -                     | -   | 600                   | 1.4%  | (100.0%)                          |
| Borrowing  | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Capital Expenditure Functional                                   | 69 267                  | -                     | -                                      | -                     | -   | 600                   | 1.4%  | (100.0%)                          |
| Municipal governance and administration                          | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Executive and Council  | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Finance and administration                                       | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internal audit   | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | 19 200                  | -                     | -                                      | -                     | -   | 0                     | -   | (100.0%)                          |
| Community and Social Services                                    | 19 200                  | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Sport And Recreation   | -                       | -                     | -                                      | -                     | -   | 0                     | -   | (100.0%)                          |
| Public Safety  | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing  | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | -                       | -                     | -                                      | -                     | -   | 0                     | -   | (100.0%)                          |
| Planning and Development   | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Road Transport   | -                       | -                     | -                                      | -                     | -   | 0                     | -   | (100.0%)                          |
| Environmental Protection   | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 50 067                  | -                     | -                                      | -                     | -   | 600                   | 3.0%  | (100.0%)                          |
| Energy sources   | 14 436                  | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Water Management   | 7 820                   | -                     | -                                      | -                     | -   | 600                   | 3.0%  | (100.0%)                          |
| Waste Water Management   | 19 153                  | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Management   | 8 658                   | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other  | -                       | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |
|--|---------|---------------|--------------|---------------|
|  | Budget  | First Quarter | Year to Date | First Quarter |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 298 348            | -                  | -                                | -                  | -  | 278 007            | 103.4%                                       | (100.0%)                       |
| Property rates  | 22 294             | -                  | -                                | -                  | -  | 204 481            | 699.6%                                       | (100.0%)                       |
| Service charges                                       | 96 704             | -                  | -                                | -                  | -  | 0                  | -  | (100.0%)                       |
| Other revenue   | 809                | -                  | -                                | -                  | -  | 0                  | -  | (100.0%)                       |
| Transfers and Subsidies - Operational                 | 115 172            | -                  | -                                | -                  | -  | 0                  | -  | (100.0%)                       |
| Transfers and Subsidies - Capital                     | 53 856             | -                  | -                                | -                  | -  | 73 526             | 133.6%                                       | (100.0%)                       |
| Interest  | 9 513              | -                  | -                                | -                  | -  | 0                  | -  | (100.0%)                       |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (275 969)          | 24 364             | (8.8%)                           | 24 364             | (8.8%)                                       | (42 845)           | 17.7%  | (156.9%)                       |
| Suppliers and employees                               | (245 969)          | 24 364             | (9.9%)                           | 24 364             | (9.9%)                                       | (27 631)           | 15.4%  | (188.2%)                       |
| Finance charges                                       | (30 000)           | -                  | -                                | -                  | -  | (15 213)           | 24.5%  | (100.0%)                       |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 22 379             | 24 364             | 108.9%                           | 24 364             | 108.9%                                       | 235 162            | 857.0%                                       | (89.6%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (53 856)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (53 856)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (53 856)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (31 477)           | 24 364             | (77.4%)                          | 24 364             | (77.4%)                                      | 235 162            | 857.0%                                       | (89.6%)                        |
| Cash/cash equivalents at the year begin:              | 127                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash/cash equivalents at the year end:                | (31 350)           | 24 364             | (77.7%)                          | 24 364             | (77.7%)                                      | 235 162            | 857.0%                                       | (89.6%)                        |

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 Ito Council Policy |   |
|---|-------------|-------|--------------|------|--------------|------|--------------|-------|---------|--------|---|---|--|---|
|   | Amount      | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |       |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 10 091      | 10.0% | 5 860        | 5.8% | 4 633        | 4.6% | 80 829       | 79.7% | 101 413 | 57.3%  | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 1 853       | 5.6%  | 2 300        | 7.0% | 3 067        | 9.3% | 25 820       | 78.1% | 33 040  | 18.7%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 1 882       | 7.8%  | 1 892        | 7.9% | 1 810        | 7.5% | 18 498       | 76.8% | 24 083  | 13.6%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 1 418       | 7.7%  | 1 424        | 7.8% | 1 364        | 7.4% | 14 150       | 77.1% | 18 357  | 10.4%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | -           | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Other   | -           | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Total By Income Source  | 15 245      | 8.6%  | 11 477       | 6.5% | 10 875       | 6.1% | 139 297      | 78.7% | 176 894 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |       |         |        |   |   |  |   |
| Organs of State   | 2 540       | 6.6%  | 1 870        | 4.8% | 2 634        | 6.8% | 31 571       | 81.8% | 38 615  | 21.8%  | -                                       | - | -  | - |
| Commercial  | 1 002       | 9.6%  | 754          | 7.3% | 1 017        | 9.8% | 7 623        | 73.3% | 10 396  | 5.9%   | -                                       | - | -  | - |
| Households  | 11 703      | 9.2%  | 8 853        | 6.9% | 7 224        | 5.6% | 100 103      | 78.3% | 127 882 | 72.3%  | -                                       | - | -  | - |
| Other   | -           | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Total By Customer Group   | 15 245      | 8.6%  | 11 477       | 6.5% | 10 875       | 6.1% | 139 297      | 78.7% | 176 894 | 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         | -           | - | 51           | 100.0% | -            | - | -            | - | 51     | 100.0% |
| Auditor-General         | -           | - | -            | -      | -            | - | -            | - | -      | -      |
| Other                   | -           | - | -            | -      | -            | - | -            | - | -      | -      |
| Total                   | -           | - | 51           | 100.0% | -            | - | -            | - | 51     | 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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 277 321            | 38 177             | 13.8%                            | 38 177             | 13.8%  | 55 136             | 24.0%  | (30.8%)                           |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 44 151             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Water                                     | 49 180             | 2 353              | 4.8%                             | 2 353              | 4.8%   | 8 840              | 19.6%  | (73.4%)                           |
| Service charges - Waste Water Management                    | 12 613             | 1 029              | 8.2%                             | 1 029              | 8.2%   | 3 271              | 33.0%  | (68.5%)                           |
| Service charges - Waste Management                          | 8 301              | 609                | 7.3%                             | 609                | 7.3%   | 1 997              | 36.3%  | (69.5%)                           |
| Sale of Goods and Rendering of Services                     | 267                | 11                 | 4.1%                             | 11                 | 4.1%   | 44                 | 17.5%  | (75.2%)                           |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 23 380             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Current and Non Current Assets         | 265                | 3                  | 1.0%                             | 3                  | 1.0%   | 43                 | 17.0%  | (93.6%)                           |
| Dividends   | 13                 | -                  | -                                | -                  | -  | 19                 | 161.5%                                       | (100.0%)                          |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 735                | 62                 | 8.5%                             | 62                 | 8.5%   | 176                | 31.4%  | (64.6%)                           |
| Licence and permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 184                | 12                 | 6.3%                             | 12                 | 6.3%   | 44                 | 25.2%  | (73.7%)                           |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 11 662             | 925                | 7.9%                             | 925                | 7.9%   | 4 103              | 46.2%  | (77.5%)                           |
| Surcharges and Taxes  | 12 720             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 14 045             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | 1                  | -  | (100.0%)                          |
| Transfer and subsidies - Operational                        | 96 733             | 29 701             | 30.7%                            | 29 701             | 30.7%  | 26 911             | 29.2%  | 10.4%                             |
| Interest  | 3 073              | 3 473              | 113.0%                           | 3 473              | 113.0%                                       | 9 687              | 101.1%                                       | (64.2%)                           |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 282 172            | 14 037             | 5.0%                             | 14 037             | 5.0%   | 33 122             | 14.8%  | (57.6%)                           |
| Employee related costs                                      | 88 588             | 7 381              | 8.3%                             | 7 381              | 8.3%   | 21 853             | 24.9%  | (66.2%)                           |
| Remuneration of councillors                                 | 5 327              | 437                | 8.2%                             | 437                | 8.2%   | 1 457              | 25.7%  | (70.0%)                           |
| Bulk purchases - electricity                                | 42 089             | -                  | -                                | -                  | -  | 215                | .8%  | (100.0%)                          |
| Inventory consumed  | 15 038             | 1                  | -                                | 1                  | -  | 101                | 6.1%   | (99.5%)                           |
| Debt impairment   | 38 716             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 23 060             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 19 489             | -                  | -                                | -                  | -  | 169                | 2.4%   | (100.0%)                          |
| Contracted services   | 12 951             | 4 768              | 36.8%                            | 4 768              | 36.8%  | 3 831              | 24.4%  | 24.5%                             |
| Transfers and subsidies                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Irrecoverable debts written off                             | 19 489             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational costs   | 17 426             | 1 450              | 8.3%                             | 1 450              | 8.3%   | 5 496              | 27.7%  | (73.6%)                           |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (4 851)            | 24 140             |                                  | 24 140             |  | 22 014             |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 49 603             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 44 752             | 24 140             |                                  | 24 140             |  | 22 014             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 44 752             | 24 140             |                                  | 24 140             |  | 22 014             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 44 752             | 24 140             |                                  | 24 140             |  | 22 014             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 44 752             | 24 140             |                                  | 24 140             |  | 22 014             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  |  | 2023/24                         |                       |  |                       | 2022/23   |                       | Q1 of 2023/24<br>to Q1 of 2022/23 |   |
|--|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|-----------------------------------|---|
|  |  | First Quarter                   |                       | Year to Date                           |                       | First Quarter   |                       |                                   |   |
|  |  | Budget<br>Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure |                                   | Total<br>Expenditure as<br>% of main<br>appropriation |
| R thousands  |  |                                 |                       |  |                       |   |                       |                                   |   |
| Capital Revenue and Expenditure                                  |  |                                 |                       |  |                       |   |                       |                                   |   |
| Source of Finance  |  | 50 153                          | 5 075                 | 10.1%                                  | 5 075                 | 10.1%   | 6 241                 | 13.4%                             | (18.7%)   |
| National Government  |  | 48 568                          | 5 046                 | 10.4%                                  | 5 046                 | 10.4%   | 5 477                 | 12.0%                             | (7.9%)  |
| Provincial Government  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| District Municipality  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Transfers recognised - capital                                   |  | 48 568                          | 5 046                 | 10.4%                                  | 5 046                 | 10.4%   | 5 477                 | 12.0%                             | (7.9%)  |
| Borrowing  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Internally generated funds                                       |  | 1 585                           | 30                    | 1.9%                                   | 30                    | 1.9%  | 764                   | 77.2%                             | (96.1%)   |
| Capital Expenditure Functional                                   |  | 50 153                          | 5 075                 | 10.1%                                  | 5 075                 | 10.1%   | 6 241                 | 13.4%                             | (18.7%)   |
| Municipal governance and administration                          |  | 820                             | 6                     | .8%                                    | 6                     | .8%   | 705                   | 89.3%                             | (99.1%)   |
| Executive and Council  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Finance and administration                                       |  | 820                             | 6                     | .8%                                    | 6                     | .8%   | 705                   | 89.3%                             | (99.1%)   |
| Internal audit   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Community and Public Safety                                      |  | 932                             | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Community and Social Services                                    |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Sport And Recreation   |  | 932                             | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Public Safety  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Housing  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Health   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Economic and Environmental Services                              |  | 9 183                           | 1 595                 | 17.4%                                  | 1 595                 | 17.4%   | -                     | -                                 | (100.0%)  |
| Planning and Development   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Road Transport   |  | 9 183                           | 1 595                 | 17.4%                                  | 1 595                 | 17.4%   | -                     | -                                 | (100.0%)  |
| Environmental Protection   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Trading Services   |  | 39 218                          | 3 474                 | 8.9%                                   | 3 474                 | 8.9%  | 5 536                 | 12.6%                             | (37.2%)   |
| Energy sources   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Water Management   |  | 19 767                          | 23                    | .1%                                    | 23                    | .1%   | 59                    | .3%                               | (60.6%)   |
| Waste Water Management   |  | 19 451                          | 3 451                 | 17.7%                                  | 3 451                 | 17.7%   | 5 477                 | 24.1%                             | (37.0%)   |
| Waste Management   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Other  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 256 842            | 38 352             | 14.9%                            | 38 352             | 14.9%  | 32 997             | 13.2%  | 16.2%                          |
| Property rates  | 14 251             | 1 177              | 8.3%                             | 1 177              | 8.3%   | 1 048              | 6.0%   | 12.3%                          |
| Service charges                                       | 68 224             | 441                | .6%                              | 441                | .6%  | 1 593              | 2.3%   | (72.3%)                        |
| Other revenue   | 27 767             | 63                 | .2%                              | 63                 | .2%  | 407                | 1.6%   | (84.4%)                        |
| Transfers and Subsidies - Operational                 | 96 733             | 32 701             | 33.8%                            | 32 701             | 33.8%  | 29 911             | 31.9%  | 9.3%                           |
| Transfers and Subsidies - Capital                     | 49 603             | 3 966              | 8.0%                             | 3 966              | 8.0%   | -                  | -  | (100.0%)                       |
| Interest  | 265                | 3                  | 1.1%                             | 3                  | 1.1%   | 19                 | -  | (84.6%)                        |
| Dividends   | -                  | -                  | -                                | -                  | -  | 19                 | 161.5%                                       | (100.0%)                       |
| Payments  | (200 908)          | (1 844)            | .9%                              | (1 844)            | .9%  | (8 647)            | 5.2%   | (78.7%)                        |
| Suppliers and employees                               | (181 418)          | (1 844)            | 1.0%                             | (1 844)            | 1.0%   | (8 647)            | 5.2%   | (78.7%)                        |
| Finance charges                                       | (19 489)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 55 935             | 36 508             | 65.3%                            | 36 508             | 65.3%  | 24 350             | 28.7%  | 49.9%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 526                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| 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        | 526                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (50 153)           | (4 498)            | 9.0%                             | (4 498)            | 9.0%   | (7 997)            | 17.2%  | (43.8%)                        |
| Capital assets  | (50 153)           | (4 498)            | 9.0%                             | (4 498)            | 9.0%   | (7 997)            | 17.2%  | (43.8%)                        |
| Net Cash from/(used) Investing Activities             | (49 627)           | (4 498)            | 9.1%                             | (4 498)            | 9.1%   | (7 997)            | 17.2%  | (43.8%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 6 308              | 32 010             | 507.5%                           | 32 010             | 507.5%                                       | 16 354             | 42.5%  | 95.7%                          |
| Cash/cash equivalents at the year begin:              | 1 594              | -                  | -                                | -                  | -  | 1 594              | 4.8%   | (100.0%)                       |
| Cash/cash equivalents at the year end:                | 7 902              | 51 991             | 657.9%                           | 51 991             | 657.9%                                       | 17 948             | 24.9%  | 189.7%                         |

Part 4: Debtor Age Analysis

|   | 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 |   |
|---|-------------|---|--------------|---|--------------|---|--------------|---|--------|---|---|---|--|---|
| R thousands   | Amount      | % | Amount       | % | Amount       | % | Amount       | % | Amount | % | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |   |              |   |              |   |              |   |        |   |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Total By Income Source  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |   |              |   |              |   |              |   |        |   |   |   |  |   |
| Organs of State   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Commercial  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Households  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Total By Customer Group   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                   |                      |              |
|-------------------|----------------------|--------------|
| Municipal Manager | Mr Molatelo Kamwendo | 051 673 9600 |
| Financial Manager | Mr Thamsanqa Mdululi | 051 673 9600 |

Source Local Government Database

1. All figures in this report are unaudited.



**FREE STATE: XHARIEP (DC16)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

|   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 65 113             | 1 223              | 1.9%                             | 1 223              | 1.9%   | 20 627             | 31.9%  | (94.1%)                           |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Water                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Water Management                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Management                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Sale of Goods and Rendering of Services                     | 63                 | 9                  | 14.3%                            | 9                  | 14.3%  | 14                 | 21.5%  | (37.9%)                           |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | -                  | 0                  | -                                | 0                  | -  | 0                  | -  | 39.7%                             |
| Interest earned from Current and Non Current Assets         | 1 115              | 214                | 19.2%                            | 214                | 19.2%  | 137                | 20.9%  | 56.1%                             |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 167                | 102                | 61.1%                            | 102                | 61.1%  | 41                 | 25.7%  | 150.8%                            |
| Licence and permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Licences or permits   | 25                 | 5                  | 21.1%                            | 5                  | 21.1%  | 8                  | 31.7%  | (33.4%)                           |
| Transfer and subsidies - Operational                        | 63 743             | 892                | 1.4%                             | 892                | 1.4%   | 20 427             | 32.1%  | (95.6%)                           |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 65 043             | 11 081             | 17.0%                            | 11 081             | 17.0%  | 17 629             | 27.7%  | (37.1%)                           |
| Employee related costs                                      | 48 165             | 7 676              | 15.9%                            | 7 676              | 15.9%  | 12 244             | 26.0%  | (37.3%)                           |
| Remuneration of councillors                                 | 4 808              | 1 012              | 21.0%                            | 1 012              | 21.0%  | 1 278              | 31.1%  | (20.8%)                           |
| Bulk purchases - electricity                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Inventory consumed  | -                  | -                  | -                                | -                  | -  | 26                 | 17.3%  | (100.0%)                          |
| Debt impairment   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 600                | -                  | -                                | -                  | -  | 375                | 25.0%  | (100.0%)                          |
| Interest  | -                  | 79                 | -                                | 79                 | -  | 12                 | 34.1%  | 565.2%                            |
| Contracted services   | 4 378              | 729                | 16.7%                            | 729                | 16.7%  | 1 004              | 16.6%  | (27.3%)                           |
| Transfers and subsidies                                     | 161                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Irrecoverable debts written off                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational costs   | 6 931              | 1 585              | 22.9%                            | 1 585              | 22.9%  | 2 691              | 58.9%  | (41.1%)                           |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 70                 | (9 858)            |                                  | (9 858)            |  | 2 998              |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 23 969             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 24 039             | (9 858)            |                                  | (9 858)            |  | 2 998              |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 24 039             | (9 858)            |                                  | (9 858)            |  | 2 998              |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 24 039             | (9 858)            |                                  | (9 858)            |  | 2 998              |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 24 039             | (9 858)            |                                  | (9 858)            |  | 2 998              |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands  |                    |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                              |                    |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 24 039             | 3 989              | 16.6%                            | 3 989              | 16.6%  | 616                | 60.1%  | 547.8%                            |
| National Government  | 23 969             | 3 900              | 16.3%                            | 3 900              | 16.3%  | -                  | -  | (100.0%)                          |
| Provincial Government  | -                  | (0)                | -                                | (0)                | -  | -                  | -  | (100.0%)                          |
| District Municipality  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm A | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                               | 23 969             | 3 900              | 16.3%                            | 3 900              | 16.3%  | -                  | -  | (100.0%)                          |
| Borrowing  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                   | 70                 | 89                 | 127.0%                           | 89                 | 127.0%                                       | 616                | 60.1%  | (85.6%)                           |
| Capital Expenditure Functional                               | 24 039             | 3 989              | 16.6%                            | 3 989              | 16.6%  | 616                | 60.1%  | 547.8%                            |
| Municipal governance and administration                      | 70                 | 89                 | 127.0%                           | 89                 | 127.0%                                       | 616                | 61.9%  | (85.6%)                           |
| Executive and Council  | -                  | -                  | -                                | -                  | -  | 1                  | 1.7%   | (100.0%)                          |
| Finance and administration                                   | 70                 | 89                 | 127.0%                           | 89                 | 127.0%                                       | 615                | 66.2%  | (85.5%)                           |
| Internal audit   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Social Services                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Sport And Recreation   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Public Safety  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                          | -                  | (0)                | -                                | (0)                | -  | -                  | -  | (100.0%)                          |
| Planning and Development                                     | -                  | (0)                | -                                | (0)                | -  | -                  | -  | (100.0%)                          |
| Road Transport   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Environmental Protection                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | 23 969             | 3 900              | 16.3%                            | 3 900              | 16.3%  | -                  | -  | (100.0%)                          |
| Energy sources   | 23 969             | 3 900              | 16.3%                            | 3 900              | 16.3%  | -                  | -  | (100.0%)                          |
| Water Management   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |
|--|---------|---------------|--------------|---------------|
|  | Budget  | First Quarter | Year to Date | First Quarter |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 87 977             | (2 283)            | (2.6%)                           | (2 283)            | (2.6%)                                       | -                  | -  | (100.0%)                       |
| Property rates  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other revenue   | 265                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and Subsidies - Operational                 | 63 743             | (2 283)            | (3.6%)                           | (2 283)            | (3.6%)                                       | -                  | -  | (100.0%)                       |
| Transfers and Subsidies - Capital                     | 23 969             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (65 967)           | 5 244              | (7.9%)                           | 5 244              | (7.9%)                                       | 136                | (2%)   | 3 747.6%                       |
| Suppliers and employees                               | (65 806)           | 5 244              | (8.0%)                           | 5 244              | (8.0%)                                       | 136                | (2%)   | 3 747.6%                       |
| Finance charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | (161)              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 22 009             | 2 961              | 13.5%                            | 2 961              | 13.5%  | 136                | 23.7%  | 2 072.8%                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (27 645)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (27 645)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (27 645)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (5 636)            | 2 961              | (52.5%)                          | 2 961              | (52.5%)                                      | 136                | 23.7%  | 2 072.8%                       |
| Cash/cash equivalents at the year begin:              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash/cash equivalents at the year end:                | (5 636)            | 3 356              | (59.5%)                          | 3 356              | (59.5%)                                      | 136                | 1.2%   | 2 362.0%                       |

Part 4: Debtor Age Analysis

|   | 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 |   |
|---|-------------|---|--------------|---|--------------|---|--------------|--------|--------|--------|---|---|--|---|
| R thousands   | Amount      | % | Amount       | % | Amount       | % | Amount       | %      | Amount | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |   |              |   |              |   |              |        |        |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | 5 820        | 100.0% | 5 820  | 100.0% | -                                       | - | -  | - |
| Total By Income Source  | -           | - | -            | - | -            | - | 5 820        | 100.0% | 5 820  | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |   |              |   |              |   |              |        |        |        |   |   |  |   |
| Organs of State   | -           | - | -            | - | -            | - | 5 340        | 100.0% | 5 340  | 91.8%  | -                                       | - | -  | - |
| Commercial  | -           | - | -            | - | -            | - | 480          | 100.0% | 480    | 8.2%   | -                                       | - | -  | - |
| Households  | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Total By Customer Group   | -           | - | -            | - | -            | - | 5 820        | 100.0% | 5 820  | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days |       | 31 - 60 Days |       | 61 - 90 Days |       | Over 90 Days |       | Total  |        |
|-------------------------|-------------|-------|--------------|-------|--------------|-------|--------------|-------|--------|--------|
| R thousands             | Amount      | %     | Amount       | %     | Amount       | %     | Amount       | %     | Amount | %      |
| Creditor Age Analysis   |             |       |              |       |              |       |              |       |        |        |
| Bulk Electricity        | -           | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| Bulk Water              | -           | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| PAYE deductions         | -           | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| VAT (output less input) | -           | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| Pensions / Retirement   | -           | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| Loan repayments         | -           | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| Trade Creditors         | -           | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| Auditor-General         | -           | -     | -            | -     | -            | -     | -            | -     | -      | -      |
| Other                   | 1 011       | 12.4% | (18)         | (.2%) | (61)         | (.7%) | 7 257        | 88.6% | 8 189  | 100.0% |
| Total                   | 1 011       | 12.4% | (18)         | (.2%) | (61)         | (.7%) | 7 257        | 88.6% | 8 189  | 100.0% |

Contact Details

|                   |                       |              |
|-------------------|-----------------------|--------------|
| Municipal Manager | Ms Lebogang Moletsane | 051 713 9304 |
| Financial Manager | Mr Vincent Litabe     | 051 713 9307 |

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: MASILONYANA (FS181)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

|   | 2023/24               |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|-----------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                       |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 420 211               | 45 362                | 10.8%                                  | 45 362                | 10.8%   | 23 877                | 6.6%  | 90.0%                             |
| Exchange Revenue  |                       |                       |  |                       |   |                       |   |                                   |
| Service charges - Electricity                               | 62 404                | 3 668                 | 5.9%                                   | 3 668                 | 5.9%  | 1 825                 | 3.8%  | 101.0%                            |
| Service charges - Water                                     | 52 322                | 12 332                | 23.6%                                  | 12 332                | 23.6%   | 11 723                | 29.9%   | 5.2%                              |
| Service charges - Waste Water Management                    | 24 414                | 7 065                 | 28.9%                                  | 7 065                 | 28.9%   | 7 230                 | 34.3%   | (2.3%)                            |
| Service charges - Waste Management                          | 21 774                | 4 261                 | 19.6%                                  | 4 261                 | 19.6%   | 2 905                 | 19.2%   | 46.6%                             |
| Sale of Goods and Rendering of Services                     | 1 997                 | 45                    | 2.3%                                   | 45                    | 2.3%  | 42                    | 2.1%  | 8.0%                              |
| Agency services   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest earned from Receivables                            | 6 454                 | 32                    | .5%                                    | 32                    | .5%   | 63                    | .5%   | (49.7%)                           |
| Interest earned from Current and Non Current Assets         | 850                   | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Dividends   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Rent on Land  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Rental from Fixed Assets                                    | 548                   | 121                   | 22.1%                                  | 121                   | 22.1%   | 88                    | 17.0%   | 37.5%                             |
| Licence and permits   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operational Revenue   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Non-Exchange Revenue  |                       |                       |  |                       |   |                       |   |                                   |
| Property rates  | 87 125                | 17 838                | 20.5%                                  | 17 838                | 20.5%   | -                     | -   | (100.0%)                          |
| Surcharges and Taxes  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Fines, penalties and forfeits                               | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Licences or permits   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfer and subsidies - Operational                        | 162 325               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Fuel Levy   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operational Revenue   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Gains on disposal of Assets                                 | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other Gains   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Discontinued Operations                                     | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 448 003               | 25                    | -                                      | 25                    | -   | 473                   | .1%   | (94.6%)                           |
| Employee related costs                                      | 142 589               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Remuneration of councillors                                 | 8 007                 | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Bulk purchases - electricity                                | 74 787                | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Inventory consumed  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Debt impairment   | 86 481                | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Depreciation and amortisation                               | 95 719                | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest  | 3 500                 | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Contracted services   | 17 171                | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies                                     | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Irrecoverable debts written off                             | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operational costs   | 19 749                | 25                    | .1%                                    | 25                    | .1%   | 473                   | 1.8%  | (94.6%)                           |
| Losses on disposal of Assets                                | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other Losses  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | (27 792)              | 45 337                |  | 45 337                |   | 23 404                |   |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 70 000                | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (in-kind)                 | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 42 208                | 45 337                |  | 45 337                |   | 23 404                |   |                                   |
| Income Tax  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 42 208                | 45 337                |  | 45 337                |   | 23 404                |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 42 208                | 45 337                |  | 45 337                |   | 23 404                |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 42 208                | 45 337                |  | 45 337                |   | 23 404                |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  |  | 2023/24               |                       |  |                       | 2022/23   |                       | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|--|-----------------------|-----------------------|--|-----------------------|---|-----------------------|-----------------------------------|
|  |  | First Quarter         |                       | Year to Date                           |                       | First Quarter   |                       |                                   |
|  |  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure |                                   |
| R thousands  |  |                       |                       |  |                       |   |                       |                                   |
| Capital Revenue and Expenditure                                  |  |                       |                       |  |                       |   |                       |                                   |
| Source of Finance  |  | 74 068                | -                     | -                                      | -                     | -   | -                     | -                                 |
| National Government  |  | 74 068                | -                     | -                                      | -                     | -   | -                     | -                                 |
| Provincial Government  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| District Municipality  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Transfers recognised - capital                                   |  | 74 068                | -                     | -                                      | -                     | -   | -                     | -                                 |
| Borrowing  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Internally generated funds                                       |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Capital Expenditure Functional                                   |  | 74 068                | -                     | -                                      | -                     | -   | -                     | -                                 |
| Municipal governance and administration                          |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Executive and Council  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Finance and administration                                       |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Internal audit   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Community and Public Safety                                      |  | 1 227                 | -                     | -                                      | -                     | -   | -                     | -                                 |
| Community and Social Services                                    |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Sport And Recreation   |  | 1 227                 | -                     | -                                      | -                     | -   | -                     | -                                 |
| Public Safety  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Housing  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Health   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Economic and Environmental Services                              |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Planning and Development   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Road Transport   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Environmental Protection   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Trading Services   |  | 72 840                | -                     | -                                      | -                     | -   | -                     | -                                 |
| Energy sources   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Water Management   |  | 34 809                | -                     | -                                      | -                     | -   | -                     | -                                 |
| Waste Water Management   |  | 34 206                | -                     | -                                      | -                     | -   | -                     | -                                 |
| Waste Management   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |
| Other  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 297 959            | (1 916)            | (.6%)                            | (1 916)            | (.6%)  | -                  | -  | (100.0%)                       |
| Property rates  | 21 826             | (1 828)            | (8.4%)                           | (1 828)            | (8.4%)                                       | -                  | -  | (100.0%)                       |
| Service charges                                       | 41 685             | (68)               | (.2%)                            | (68)               | (.2%)  | -                  | -  | (100.0%)                       |
| Other revenue   | 1 272              | (20)               | (1.6%)                           | (20)               | (1.6%)                                       | -                  | -  | (100.0%)                       |
| Transfers and Subsidies - Operational                 | 162 325            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and Subsidies - Capital                     | 70 000             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Interest  | 850                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (277 997)          | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Suppliers and employees                               | (273 897)          | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Finance charges                                       | (3 500)            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 20 561             | (1 916)            | (9.3%)                           | (1 916)            | (9.3%)                                       | -                  | -  | (100.0%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | (86)               | 7                  | (8.3%)                           | 7                  | (8.3%)                                       | -                  | -  | (100.0%)                       |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | (86)               | 7                  | (8.3%)                           | 7                  | (8.3%)                                       | -                  | -  | (100.0%)                       |
| Payments  | (85 178)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (85 178)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (85 264)           | 7                  | -                                | 7                  | -  | -                  | -  | (100.0%)                       |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (64 703)           | (1 908)            | 2.9%                             | (1 908)            | 2.9%   | -                  | -  | (100.0%)                       |
| Cash/cash equivalents at the year begin:              | 1 571              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash/cash equivalents at the year end:                | (63 132)           | (1 908)            | 3.0%                             | (1 908)            | 3.0%   | -                  | -  | (100.0%)                       |

Part 4: Debtor Age Analysis

|   | 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 |   |
|---|-------------|-------|--------------|--------|--------------|------|--------------|--------|-----------|--------|---|---|--|---|
| R thousands   | Amount      | %     | Amount       | %      | Amount       | %    | Amount       | %      | Amount    | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |        |              |      |              |        |           |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 9 514       | 2.2%  | 3            | -      | 4 609        | 1.1% | 420 589      | 96.8%  | 434 716   | 25.0%  | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 335 942     | 75.3% | -            | -      | 1 023        | .2%  | 109 376      | 24.5%  | 446 341   | 25.7%  | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 15 363      | 3.5%  | (6)          | -      | 5 581        | 1.3% | 415 404      | 95.2%  | 436 341   | 25.1%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 5 333       | 2.1%  | -            | -      | 2 772        | 1.1% | 240 805      | 96.7%  | 248 910   | 14.3%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 2 836       | 2.0%  | (12)         | -      | 1 474        | 1.0% | 140 644      | 97.0%  | 144 942   | 8.3%   | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | 64          | 2.2%  | -            | -      | 57           | 1.9% | 2 807        | 95.9%  | 2 928     | .2%    | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | -           | -     | -            | -      | -            | -    | 99 193       | 100.0% | 99 193    | 5.7%   | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -      | -            | -    | -            | -      | -         | -      | -                                       | - | -  | - |
| Other   | (1 435)     | 1.9%  | (4 896)      | 6.6%   | (2 287)      | 3.1% | (65 100)     | 88.3%  | (73 717)  | (4.2%) | -                                       | - | -  | - |
| Total By Income Source  | 367 617     | 21.1% | (4 911)      | (.3%)  | 13 229       | .8%  | 1 363 717    | 78.4%  | 1 739 653 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |        |              |      |              |        |           |        |   |   |  |   |
| Organs of State   | 5 550       | 6.4%  | (2 223)      | (2.6%) | 759          | .9%  | 82 941       | 95.3%  | 87 027    | 5.0%   | -                                       | - | -  | - |
| Commercial  | 2 200       | 5.0%  | (258)        | (.6%)  | 624          | 1.4% | 41 844       | 94.2%  | 44 409    | 2.6%   | -                                       | - | -  | - |
| Households  | 359 226     | 22.4% | (2 419)      | (.2%)  | 11 659       | .7%  | 1 237 366    | 77.1%  | 1 605 833 | 92.3%  | -                                       | - | -  | - |
| Other   | 641         | 26.9% | (11)         | (.5%)  | 188          | 7.9% | 1 566        | 65.7%  | 2 383     | .1%    | -                                       | - | -  | - |
| Total By Customer Group   | 367 617     | 21.1% | (4 911)      | (.3%)  | 13 229       | .8%  | 1 363 717    | 78.4%  | 1 739 653 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days |   | 31 - 60 Days |        | 61 - 90 Days |        | Over 90 Days |          | Total    |            |
|-------------------------|-------------|---|--------------|--------|--------------|--------|--------------|----------|----------|------------|
| R thousands             | Amount      | % | Amount       | %      | Amount       | %      | Amount       | %        | Amount   | %          |
| Creditor Age Analysis   |             |   |              |        |              |        |              |          |          |            |
| Bulk Electricity        | -           | - | -            | -      | -            | -      | -            | -        | -        | -          |
| Bulk Water              | -           | - | -            | -      | -            | -      | 25 699       | 100.0%   | 25 699   | (1 785.5%) |
| PAYE deductions         | -           | - | -            | -      | -            | -      | -            | -        | -        | -          |
| VAT (output less input) | -           | - | -            | -      | -            | -      | -            | -        | -        | -          |
| Pensions / Retirement   | -           | - | -            | -      | -            | -      | -            | -        | -        | -          |
| Loan repayments         | -           | - | -            | -      | -            | -      | -            | -        | -        | -          |
| Trade Creditors         | -           | - | -            | -      | 49           | (.3%)  | (18 272)     | 100.3%   | (18 223) | 1 266.1%   |
| Auditor-General         | -           | - | -            | -      | -            | -      | (7 993)      | 100.0%   | (7 993)  | 555.4%     |
| Other                   | -           | - | (2 691)      | 291.7% | -            | -      | 1 768        | (191.7%) | (923)    | 64.1%      |
| Total                   | -           | - | (2 691)      | 186.9% | 49           | (3.4%) | 1 202        | (83.5%)  | (1 439)  | 100.0%     |

Contact Details

|                   |                             |              |
|-------------------|-----------------------------|--------------|
| Municipal Manager | Mrs Michelle Sello (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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 203 697            | 17 163             | 8.4%                             | 17 163             | 8.4%   | 9 644              | 6.8%   | 78.0%                             |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 24 203             | (9)                | -                                | (9)                | -  | 95                 | 9%   | (109.3%)                          |
| Service charges - Water                                     | 1 469              | 952                | 65.3%                            | 952                | 65.3%  | 468                | 41.3%  | 103.7%                            |
| Service charges - Waste Water Management                    | 17 694             | 3 745              | 21.2%                            | 3 745              | 21.2%  | 3 866              | 24.8%  | (3.1%)                            |
| Service charges - Waste Management                          | 10 605             | 2 433              | 22.9%                            | 2 433              | 22.9%  | 2 491              | 24.6%  | (2.3%)                            |
| Sale of Goods and Rendering of Services                     | 872                | 118                | 13.5%                            | 118                | 13.5%  | 107                | 13.8%  | 10.3%                             |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 35 577             | 6 183              | 17.4%                            | 6 183              | 17.4%  | 2 357              | 13.1%  | 162.3%                            |
| Interest earned from Current and Non Current Assets         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 117                | 31                 | 26.1%                            | 31                 | 26.1%  | 27                 | 9.5%   | 15.1%                             |
| Licence and permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 27                 | 112                | 410.9%                           | 112                | 410.9%                                       | (36)               | -  | (414.9%)                          |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 21 986             | 2 838              | 12.9%                            | 2 838              | 12.9%  | (11)               | (.1%)  | (25 060.5%)                       |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 50                 | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 79 978             | -                  | -                                | -                  | -  | 1                  | -  | (100.0%)                          |
| Interest  | 11 129             | 760                | 6.8%                             | 760                | 6.8%   | 279                | 43.5%  | 172.1%                            |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 174 297            | 56 568             | 32.5%                            | 56 568             | 32.5%  | 31 148             | 22.4%  | 81.6%                             |
| Employee related costs                                      | 67 777             | 13 544             | 20.0%                            | 13 544             | 20.0%  | 13 159             | 20.2%  | 2.9%                              |
| Remuneration of councillors                                 | 5 345              | 1 497              | 28.0%                            | 1 497              | 28.0%  | 1 102              | 18.8%  | 35.9%                             |
| Bulk purchases - electricity                                | 30 480             | 10 354             | 34.0%                            | 10 354             | 34.0%  | 6 710              | 21.9%  | 54.3%                             |
| Inventory consumed  | 10 260             | 2 549              | 24.8%                            | 2 549              | 24.8%  | 128                | 9.7%   | 1 890.8%                          |
| Debt impairment   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 26 167             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 1 000              | 5 247              | 524.7%                           | 5 247              | 524.7%                                       | 2 101              | 210.1%                                       | 149.8%                            |
| Contracted services   | 17 400             | 18 575             | 106.8%                           | 18 575             | 106.8%                                       | 5 416              | 38.2%  | 243.0%                            |
| Transfers and subsidies                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Irrecoverable debts written off                             | 5 000              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational costs   | 10 868             | 4 802              | 44.2%                            | 4 802              | 44.2%  | 2 533              | 20.6%  | 89.6%                             |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 29 401             | (39 405)           |                                  | (39 405)           |  | (21 504)           |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 90 708             | 90 326             | 99.6%                            | 90 326             | 99.6%  | 17 239             | 14.3%  | 423.9%                            |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 120 108            | 50 920             |                                  | 50 920             |  | (4 265)            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 120 108            | 50 920             |                                  | 50 920             |  | (4 265)            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 120 108            | 50 920             |                                  | 50 920             |  | (4 265)            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 120 108            | 50 920             |                                  | 50 920             |  | (4 265)            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  |  | 2023/24                         |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  |  | First Quarter                   |                       |  | Year to Date          |   | First Quarter         |   |                                   |
|  |  | Budget<br>Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |  |                                 |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                            |  |                                 |                       |  |                       |   |                       |   |                                   |
| Source of Finance  |  | 90 708                          | 57 233                | 63.1%                                  | 57 233                | 63.1%   | 18 558                | 15.4%   | 208.4%                            |
| National Government  |  | 90 708                          | 57 233                | 63.1%                                  | 57 233                | 63.1%   | 18 558                | 15.4%   | 208.4%                            |
| Provincial Government                                      |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality                                      |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                             |  | 90 708                          | 57 233                | 63.1%                                  | 57 233                | 63.1%   | 18 558                | 15.4%   | 208.4%                            |
| Borrowing  |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                 |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Capital Expenditure Functional                             |  | 90 708                          | 57 233                | 63.1%                                  | 57 233                | 63.1%   | 18 558                | 15.4%   | 208.4%                            |
| Municipal governance and administration                    |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Executive and Council                                      |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Finance and administration                                 |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internal audit   |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                |  | 854                             | 645                   | 75.5%                                  | 645                   | 75.5%   | 775                   | 7.5%  | (16.8%)                           |
| Community and Social Services                              |  | 854                             | 645                   | 75.5%                                  | 645                   | 75.5%   | 775                   | 60.8%   | (16.8%)                           |
| Sport And Recreation                                       |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety  |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing  |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                        |  | 10 156                          | 1 139                 | 11.2%                                  | 1 139                 | 11.2%   | 4 570                 | 43.9%   | (75.1%)                           |
| Planning and Development                                   |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Road Transport   |  | 10 156                          | 1 139                 | 11.2%                                  | 1 139                 | 11.2%   | 4 570                 | 43.9%   | (75.1%)                           |
| Environmental Protection                                   |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   |  | 79 698                          | 55 448                | 69.6%                                  | 55 448                | 69.6%   | 13 213                | 13.2%   | 319.6%                            |
| Energy sources   |  | 1 960                           | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Water Management   |  | 54 666                          | 53 182                | 97.3%                                  | 53 182                | 97.3%   | 13 213                | 15.9%   | 302.5%                            |
| Waste Water Management                                     |  | 23 071                          | 2 266                 | 9.8%                                   | 2 266                 | 9.8%  | -                     | -   | (100.0%)                          |
| Waste Management   |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other  |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 262 565            | 28 028             | 10.7%                            | 28 028             | 10.7%  | 5 341              | 2.6%   | 424.7%                         |
| Property rates  | 21 986             | 16 342             | 74.3%                            | 16 342             | 74.3%  | 3 667              | 66.7%  | 345.7%                         |
| Service charges                                       | 21 584             | 10 709             | 49.6%                            | 10 709             | 49.6%  | 1 507              | 4.9%   | 610.7%                         |
| Other revenue   | 1 603              | 977                | 60.9%                            | 977                | 60.9%  | 168                | 24.0%  | 482.0%                         |
| Transfers and Subsidies - Operational                 | 79 978             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and Subsidies - Capital                     | 90 708             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Interest  | 46 706             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (143 130)          | -                  | -                                | -                  | -  | (15 781)           | 13.2%  | (100.0%)                       |
| Suppliers and employees                               | (142 130)          | -                  | -                                | -                  | -  | (15 781)           | 13.2%  | (100.0%)                       |
| Finance charges                                       | (1 000)            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 119 435            | 28 028             | 23.5%                            | 28 028             | 23.5%  | (10 439)           | (12.3%)                                      | (368.5%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | (12)               | 12                 | (100.2%)                         | 12                 | (100.2%)                                     | -                  | -  | (100.0%)                       |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | (12)               | 12                 | (100.2%)                         | 12                 | (100.2%)                                     | -                  | -  | (100.0%)                       |
| Payments  | (90 708)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (90 708)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (90 720)           | 12                 | -                                | 12                 | -  | -                  | -  | (100.0%)                       |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 28 716             | 28 040             | 97.6%                            | 28 040             | 97.6%  | (10 439)           | (88.0%)                                      | (368.6%)                       |
| Cash/cash equivalents at the year begin:              | 2 986              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash/cash equivalents at the year end:                | 31 701             | 28 040             | 88.5%                            | 28 040             | 88.5%  | (10 439)           | (71.7%)                                      | (368.6%)                       |

Part 4: Debtor Age Analysis

|   | 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 |   |
|---|-------------|------|--------------|------|--------------|------|--------------|-------|---------|--------|---|---|--|---|
| R thousands   | Amount      | %    | Amount       | %    | Amount       | %    | Amount       | %     | Amount  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |      |              |      |              |      |              |       |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 1 618       | 4.8% | 589          | 1.8% | 471          | 1.4% | 30 794       | 92.0% | 33 472  | 7.2%   | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 539         | 3.0% | 256          | 1.4% | 203          | 1.1% | 16 690       | 94.4% | 17 687  | 3.8%   | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 3 515       | 5.7% | 481          | .8%  | 2 561        | 4.1% | 55 244       | 89.4% | 61 801  | 13.3%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 7 445       | 3.5% | 3 901        | 1.9% | 3 313        | 1.6% | 195 905      | 93.0% | 210 565 | 45.2%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 4 838       | 3.5% | 2 543        | 1.8% | 2 152        | 1.6% | 128 229      | 93.1% | 137 762 | 29.6%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | 78          | 2.2% | 39           | 1.1% | 38           | 1.1% | 3 359        | 95.6% | 3 514   | .8%    | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | -           | -    | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -    | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Other   | 35          | 6.1% | 12           | 2.1% | 16           | 2.8% | 503          | 89.0% | 565     | .1%    | -                                       | - | -  | - |
| Total By Income Source  | 18 068      | 3.9% | 7 821        | 1.7% | 8 755        | 1.9% | 430 723      | 92.6% | 465 366 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |      |              |      |              |      |              |       |         |        |   |   |  |   |
| Organs of State   | 3 035       | 6.2% | 547          | 1.1% | 2 005        | 4.1% | 43 484       | 88.6% | 49 071  | 10.5%  | -                                       | - | -  | - |
| Commercial  | 891         | 5.5% | 339          | 2.1% | 459          | 2.9% | 14 397       | 89.5% | 16 086  | 3.5%   | -                                       | - | -  | - |
| Households  | 14 142      | 3.5% | 6 935        | 1.7% | 6 291        | 1.6% | 372 842      | 93.2% | 400 210 | 86.0%  | -                                       | - | -  | - |
| Other   | -           | -    | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | - | -  | - |
| Total By Customer Group   | 18 068      | 3.9% | 7 821        | 1.7% | 8 755        | 1.9% | 430 723      | 92.6% | 465 366 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days |       | 31 - 60 Days |       | 61 - 90 Days |       | Over 90 Days |        | Total  |        |
|-------------------------|-------------|-------|--------------|-------|--------------|-------|--------------|--------|--------|--------|
| R thousands             | Amount      | %     | Amount       | %     | Amount       | %     | Amount       | %      | Amount | %      |
| Creditor Age Analysis   |             |       |              |       |              |       |              |        |        |        |
| Bulk Electricity        | -           | -     | -            | -     | -            | -     | -            | -      | -      | -      |
| Bulk Water              | -           | -     | -            | -     | -            | -     | -            | -      | -      | -      |
| PAYE deductions         | -           | -     | -            | -     | -            | -     | -            | -      | -      | -      |
| VAT (output less input) | -           | -     | -            | -     | -            | -     | -            | -      | -      | -      |
| Pensions / Retirement   | -           | -     | -            | -     | -            | -     | -            | -      | -      | -      |
| Loan repayments         | -           | -     | 22           | 66.9% | -            | -     | 11           | 33.1%  | 32     | .1%    |
| Trade Creditors         | 16 022      | 28.1% | 1 137        | 2.0%  | 2 958        | 5.2%  | 36 857       | 64.7%  | 56 974 | 95.1%  |
| Auditor-General         | -           | -     | -            | -     | -            | -     | 198          | 100.0% | 198    | .3%    |
| Other                   | 55          | 2.0%  | 235          | 8.7%  | 1 318        | 48.6% | 1 103        | 40.7%  | 2 711  | 4.5%   |
| Total                   | 16 077      | 26.8% | 1 394        | 2.3%  | 4 276        | 7.1%  | 38 169       | 63.7%  | 59 916 | 100.0% |

Contact Details

|                   |                   |              |
|-------------------|-------------------|--------------|
| Municipal Manager | Mr Caswell Thokwe | 053 541 0014 |
| Financial Manager | Mr Thabo Matile   | 053 541 0014 |

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: TSWELOPELE (FS183)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 214 986            | 87 910             | 40.9%                            | 87 910             | 40.9%  | 76 600             | 39.0%  | 14.8%                             |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 62 262             | 13 013             | 20.9%                            | 13 013             | 20.9%  | 15 231             | 28.4%  | (14.6%)                           |
| Service charges - Water                                     | 5 760              | 1 635              | 28.4%                            | 1 635              | 28.4%  | 1 414              | 26.5%  | 15.6%                             |
| Service charges - Waste Water Management                    | 7 011              | 938                | 13.4%                            | 938                | 13.4%  | 974                | 15.2%  | (3.7%)                            |
| Service charges - Waste Management                          | 4 048              | 1 007              | 24.9%                            | 1 007              | 24.9%  | 934                | 25.0%  | 7.8%                              |
| Sale of Goods and Rendering of Services                     | 1 140              | 99                 | 8.7%                             | 99                 | 8.7%   | (215)              | (32.8%)                                      | (146.0%)                          |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Current and Non Current Assets         | 1 300              | (65)               | (5.0%)                           | (65)               | (5.0%)                                       | 15                 | 1.2%   | (520.9%)                          |
| Dividends   | 130                | 88                 | 67.9%                            | 88                 | 67.9%  | 569                | 437.9%                                       | (84.5%)                           |
| Rent on Land  | 600                | 450                | 75.0%                            | 450                | 75.0%  | 419                | 108.8%                                       | 7.4%                              |
| Rental from Fixed Assets                                    | 490                | 195                | 39.8%                            | 195                | 39.8%  | 301                | 86.6%  | (35.2%)                           |
| Licence and permits   | 80                 | 29                 | 35.8%                            | 29                 | 35.8%  | 8                  | 11.4%  | 258.6%                            |
| Operational Revenue   | 1 350              | 113                | 8.3%                             | 113                | 8.3%   | 552                | 41.8%  | (79.6%)                           |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 29 557             | 27 316             | 92.4%                            | 27 316             | 92.4%  | 18 709             | 67.1%  | 46.0%                             |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 666                | 18                 | 2.7%                             | 18                 | 2.7%   | 25                 | 4.2%   | (28.5%)                           |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 100 292            | 41 391             | 41.3%                            | 41 391             | 41.3%  | 36 262             | 38.4%  | 14.1%                             |
| Interest  | 300                | 1 684              | 561.2%                           | 1 684              | 561.2%                                       | 1 401              | 498.7%                                       | 20.2%                             |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 244 918            | 37 044             | 15.1%                            | 37 044             | 15.1%  | 12 627             | 5.6%   | 193.4%                            |
| Employee related costs                                      | 88 639             | 243                | .3%                              | 243                | .3%  | -                  | -  | (100.0%)                          |
| Remuneration of councillors                                 | 6 226              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Bulk purchases - electricity                                | 49 933             | 13 634             | 27.3%                            | 13 634             | 27.3%  | 1 535              | 2.8%   | 788.0%                            |
| Inventory consumed  | 8 801              | 3 360              | 38.2%                            | 3 360              | 38.2%  | 3 771              | 22.9%  | (10.9%)                           |
| Debt impairment   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 20 000             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 2 500              | 3 535              | 141.4%                           | 3 535              | 141.4%                                       | 23                 | 1.5%   | 15 583.2%                         |
| Contracted services   | 43 174             | 9 602              | 22.2%                            | 9 602              | 22.2%  | 5 047              | 19.4%  | 90.2%                             |
| Transfers and subsidies                                     | 15                 | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Irrecoverable debts written off                             | 13 000             | -                  | -                                | -                  | -  | 7                  | .1%  | (100.0%)                          |
| Operational costs   | 12 630             | 6 671              | 52.8%                            | 6 671              | 52.8%  | 2 245              | 24.0%  | 197.2%                            |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (29 933)           | 50 866             |                                  | 50 866             |  | 63 973             |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 37 968             | (13 939)           | (36.7%)                          | (13 939)           | (36.7%)                                      | (6 992)            | (19.6%)                                      | 99.4%                             |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 8 035              | 36 927             |                                  | 36 927             |  | 56 981             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 8 035              | 36 927             |                                  | 36 927             |  | 56 981             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 8 035              | 36 927             |                                  | 36 927             |  | 56 981             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 8 035              | 36 927             |                                  | 36 927             |  | 56 981             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   |        | 2023/24                         |                       |  |                       |   | 2022/23               |   | Q1 of 2023/24<br>to Q1 of 2022/23 |
|---|--------|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   |        | First Quarter                   |                       |  | Year to Date          |   | First Quarter         |   |                                   |
|   |        | Budget<br>Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands                             |        |                                 |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure         |        |                                 |                       |  |                       |   |                       |   |                                   |
| Source of Finance                       |        |                                 |                       |  |                       |   |                       |   |                                   |
|   | 40 838 | 41                              | .1%                   | 41                                     | .1%                   | 1 543   | 4.0%                  | (97.3%)   |                                   |
|   | 33 868 | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
|   | 3 000  | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
|   | -      | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
|   | -      | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
| Transfers recognised - capital          |        |                                 |                       |  |                       |   |                       |   |                                   |
|   | 36 868 | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
|   | -      | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
|   | 3 970  | 41                              | 1.0%                  | 41                                     | 1.0%                  | 1 543   | 39.6%                 | (97.3%)   |                                   |
| Capital Expenditure Functional          |        |                                 |                       |  |                       |   |                       |   |                                   |
|   | 40 838 | 80                              | .2%                   | 80                                     | .2%                   | 2 546   | 6.6%                  | (96.8%)   |                                   |
| Municipal governance and administration |        |                                 |                       |  |                       |   |                       |   |                                   |
|   | 750    | 41                              | 5.5%                  | 41                                     | 5.5%                  | 110   | 5.9%                  | (62.7%)   |                                   |
|   | 130    | 24                              | 18.4%                 | 24                                     | 18.4%                 | 19  | 1.5%                  | 27.3%   |                                   |
|   | 620    | 17                              | 2.8%                  | 17                                     | 2.8%                  | 91  | 15.0%                 | (81.2%)   |                                   |
|   | -      | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
| Community and Public Safety             |        |                                 |                       |  |                       |   |                       |   |                                   |
|   | 5 376  | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
|   | -      | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
|   | 5 376  | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
|   | -      | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
|   | -      | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
|   | -      | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
| Economic and Environmental Services     |        |                                 |                       |  |                       |   |                       |   |                                   |
|   | 2 600  | -                               | -                     | -                                      | -                     | 2 432   | 56.6%                 | (100.0%)  |                                   |
|   | 100    | -                               | -                     | -                                      | -                     | 10  | 18.7%                 | (100.0%)  |                                   |
|   | 2 500  | -                               | -                     | -                                      | -                     | 2 422   | 57.1%                 | (100.0%)  |                                   |
|   | -      | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
| Trading Services                        |        |                                 |                       |  |                       |   |                       |   |                                   |
|   | 32 112 | 39                              | .1%                   | 39                                     | .1%                   | 3   | -                     | 1 127.0%  |                                   |
|   | 7 000  | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
|   | 16 662 | 39                              | .2%                   | 39                                     | .2%                   | 3   | -                     | 1 127.0%  |                                   |
|   | 8 400  | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
|   | 50     | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |
| Other                                   |        |                                 |                       |  |                       |   |                       |   |                                   |
|   | -      | -                               | -                     | -                                      | -                     | -   | -                     | -   |                                   |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 245 912            | 179 214            | 72.9%                            | 179 214            | 72.9%  | 72 125             | 31.1%  | 148.5%                         |
| Property rates  | 28 079             | 8 279              | 29.5%                            | 8 279              | 29.5%  | 5 342              | 18.8%  | 55.0%                          |
| Service charges                                       | 75 126             | 16 695             | 22.2%                            | 16 695             | 22.2%  | 16 626             | 24.3%  | (.8%)                          |
| Other revenue   | 3 146              | 105 740            | 3 360.7%                         | 105 740            | 3 360.7%                                     | 3 769              | 143.6%                                       | 2 705.3%                       |
| Transfers and Subsidies - Operational                 | 100 292            | 40 842             | 40.7%                            | 40 842             | 40.7%  | 35 897             | 38.0%  | 13.8%                          |
| Transfers and Subsidies - Capital                     | 37 968             | 7 616              | 20.1%                            | 7 616              | 20.1%  | 10 276             | 28.9%  | (25.9%)                        |
| Interest  | 1 300              | 42                 | 3.3%                             | 42                 | 3.3%   | 15                 | 1.1%   | 175.3%                         |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (208 262)          | (46 161)           | 22.2%                            | (46 161)           | 22.2%  | (42 272)           | 21.2%  | 9.2%                           |
| Suppliers and employees                               | (205 762)          | (46 161)           | 22.4%                            | (46 161)           | 22.4%  | (42 272)           | 21.3%  | 9.2%                           |
| Finance charges                                       | (2 500)            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 37 650             | 133 053            | 353.4%                           | 133 053            | 353.4%                                       | 29 853             | 93.1%  | 345.7%                         |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 1 858              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | 500                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | 1 358              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (40 448)           | (39)               | .1%                              | (39)               | .1%  | (1 774)            | 4.6%   | (97.8%)                        |
| Capital assets  | (40 448)           | (39)               | .1%                              | (39)               | .1%  | (1 774)            | 4.6%   | (97.8%)                        |
| Net Cash from/(used) Investing Activities             | (38 590)           | (39)               | .1%                              | (39)               | .1%  | (1 774)            | 4.8%   | (97.8%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | (37)               | -  | (100.0%)                       |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | (37)               | -  | (100.0%)                       |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -  | (37)               | -  | (100.0%)                       |
| Net Increase/(Decrease) in cash held                  | (940)              | 133 014            | (14 146.0%)                      | 133 014            | (14 146.0%)                                  | 28 041             | (599.2%)                                     | 374.3%                         |
| Cash/cash equivalents at the year begin:              | 21 073             | 10 481             | 49.7%                            | 10 481             | 49.7%  | 4 734              | 21.0%  | 121.4%                         |
| Cash/cash equivalents at the year end:                | 20 133             | 143 495            | 712.8%                           | 143 495            | 712.8%                                       | 32 621             | 182.3%                                       | 339.9%                         |

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 Ito Council Policy |   |
|---|-------------|-------|--------------|------|--------------|-------|--------------|-------|---------|--------|---|-------|--|---|
|   | Amount      | %     | Amount       | %    | Amount       | %     | Amount       | %     | Amount  | %      | Amount                                  | %     | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |       |              |       |         |        |   |       |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 711         | 3.9%  | 468          | 2.6% | 421          | 2.3%  | 16 531       | 91.2% | 18 130  | 9.5%   | 8                                       | -     | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 3 657       | 18.7% | 1 756        | 9.0% | 1 441        | 7.4%  | 12 731       | 65.0% | 19 585  | 10.3%  | 19                                      | .1%   | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 1 689       | 1.8%  | 1 056        | 1.1% | 21 339       | 23.0% | 68 685       | 74.0% | 92 770  | 48.6%  | -                                       | -     | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 912         | 3.4%  | 493          | 1.8% | 448          | 1.7%  | 25 089       | 93.1% | 26 942  | 14.1%  | 0                                       | -     | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 419         | 2.4%  | 383          | 2.1% | 350          | 2.0%  | 16 662       | 93.5% | 17 814  | 9.3%   | 12                                      | .1%   | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | -     | -            | -    | -            | -     | -            | -     | -       | -      | -                                       | -     | -  | - |
| Interest on Arrear Debtor Accounts  | 598         | 3.9%  | 611          | 4.0% | 471          | 3.1%  | 13 715       | 89.1% | 15 394  | 8.1%   | -                                       | -     | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -    | -            | -     | -            | -     | -       | -      | -                                       | -     | -  | - |
| Other   | 0           | .3%   | 3            | 2.6% | 0            | .1%   | 119          | 97.0% | 122     | .1%    | (0)                                     | (.2%) | -  | - |
| Total By Income Source  | 7 987       | 4.2%  | 4 770        | 2.5% | 24 469       | 12.8% | 153 532      | 80.5% | 190 758 | 100.0% | 39                                      | -     | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |       |              |       |         |        |   |       |  |   |
| Organs of State   | 1 402       | 13.6% | 877          | 8.5% | 3 072        | 29.8% | 4 944        | 48.0% | 10 295  | 5.4%   | -                                       | -     | -  | - |
| Commercial  | 3 918       | 3.5%  | 1 971        | 1.7% | 19 758       | 17.5% | 87 548       | 77.3% | 113 195 | 59.3%  | 14                                      | -     | -  | - |
| Households  | 2 667       | 4.0%  | 1 922        | 2.9% | 1 640        | 2.4%  | 61 039       | 90.7% | 67 268  | 35.3%  | 25                                      | -     | -  | - |
| Other   | -           | -     | -            | -    | -            | -     | -            | -     | -       | -      | -                                       | -     | -  | - |
| Total By Customer Group   | 7 987       | 4.2%  | 4 770        | 2.5% | 24 469       | 12.8% | 153 532      | 80.5% | 190 758 | 100.0% | 39                                      | -     | -  | - |

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        | 4 183       | 6.9% | 12 888       | 21.2% | -            | -    | 43 647       | 71.9% | 60 718  | 42.9%  |
| Bulk Water              | 178         | 1.4% | 345          | 2.8%  | 757          | 6.1% | 11 137       | 89.7% | 12 417  | 8.8%   |
| PAYE deductions         | -           | -    | -            | -     | -            | -    | -            | -     | -       | -      |
| VAT (output less input) | -           | -    | -            | -     | -            | -    | -            | -     | -       | -      |
| Pensions / Retirement   | -           | -    | -            | -     | -            | -    | -            | -     | -       | -      |
| Loan repayments         | -           | -    | -            | -     | -            | -    | -            | -     | -       | -      |
| Trade Creditors         | 899         | 1.3% | 1 506        | 2.2%  | -            | -    | 65 876       | 96.5% | 68 281  | 48.3%  |
| Auditor-General         | -           | -    | -            | -     | -            | -    | -            | -     | -       | -      |
| Other                   | -           | -    | -            | -     | -            | -    | -            | -     | -       | -      |
| Total                   | 5 259       | 3.7% | 14 740       | 10.4% | 757          | .5%  | 120 660      | 85.3% | 141 416 | 100.0% |

Contact Details

|                   |                              |              |
|-------------------|------------------------------|--------------|
| Municipal Manager | Mr Boitshoko 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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

|   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | First Quarter      |                    | Year to Date                     |                    | First Quarter                                |                    |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 4 158 412          | 978 752            | 23.5%                            | 978 752            | 23.5%  | 823 283            | 22.4%  | 18.9%                             |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 1 101 361          | 218 391            | 19.8%                            | 218 391            | 19.8%  | 207 658            | 21.7%  | 5.2%                              |
| Service charges - Water                                     | 627 451            | 122 958            | 19.6%                            | 122 958            | 19.6%  | 119 030            | 26.4%  | 3.3%                              |
| Service charges - Waste Water Management                    | 208 284            | 58 702             | 28.2%                            | 58 702             | 28.2%  | 47 264             | 25.0%  | 24.2%                             |
| Service charges - Waste Management                          | 139 292            | 36 365             | 26.1%                            | 36 365             | 26.1%  | 28 820             | 22.8%  | 26.2%                             |
| Sale of Goods and Rendering of Services                     | 33 907             | 1 415              | 4.2%                             | 1 415              | 4.2%   | 3 441              | 6.7%   | (58.9%)                           |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 249 086            | 109 209            | 43.8%                            | 109 209            | 43.8%  | 71 498             | 31.9%  | 52.7%                             |
| Interest earned from Current and Non Current Assets         | 4 870              | 3 451              | 70.9%                            | 3 451              | 70.9%  | 2 206              | 48.0%  | 56.5%                             |
| Dividends   | 38                 | 27                 | 71.1%                            | 27                 | 71.1%  | -                  | -  | (100.0%)                          |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 28 183             | 5 493              | 19.5%                            | 5 493              | 19.5%  | 5 191              | 19.5%  | 5.8%                              |
| Licence and permits   | 218                | 105                | 48.3%                            | 105                | 48.3%  | 57                 | 28.0%  | 83.0%                             |
| Operational Revenue   | 499 213            | 626                | .1%                              | 626                | .1%  | 573                | .1%  | 9.3%                              |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 466 597            | 119 233            | 25.6%                            | 119 233            | 25.6%  | 103 820            | 23.6%  | 14.8%                             |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 28 284             | 885                | 3.1%                             | 885                | 3.1%   | 337                | 1.3%   | 163.1%                            |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 692 171            | 285 587            | 41.3%                            | 285 587            | 41.3%  | 223 152            | 35.0%  | 28.0%                             |
| Interest  | 19 458             | 16 305             | 83.8%                            | 16 305             | 83.8%  | 10 237             | 55.8%  | 59.3%                             |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | 60 000             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 3 974 219          | 812 424            | 20.4%                            | 812 424            | 20.4%  | 392 619            | 10.7%  | 106.9%                            |
| Employee related costs                                      | 952 980            | 244 229            | 25.6%                            | 244 229            | 25.6%  | 212 550            | 23.4%  | 14.9%                             |
| Remuneration of councillors                                 | 39 362             | 2 556              | 6.5%                             | 2 556              | 6.5%   | 2 446              | 6.1%   | 4.5%                              |
| Bulk purchases - electricity                                | 667 847            | 315 762            | 47.3%                            | 315 762            | 47.3%  | 55 076             | 9.7%   | 473.3%                            |
| Inventory consumed  | 856 891            | 174 249            | 20.3%                            | 174 249            | 20.3%  | 37 628             | 4.2%   | 363.1%                            |
| Debt impairment   | 457 798            | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 248 648            | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 183 884            | 95                 | .1%                              | 95                 | .1%  | 287                | .3%  | (66.8%)                           |
| Contracted services   | 97 256             | 22 064             | 22.7%                            | 22 064             | 22.7%  | 27 257             | 12.9%  | (19.1%)                           |
| Transfers and subsidies                                     | 1 330              | (393)              | (29.6%)                          | (393)              | (29.6%)                                      | 45                 | 5.5%   | (967.1%)                          |
| Irrecoverable debts written off                             | 218 853            | 21 412             | 9.8%                             | 21 412             | 9.8%   | 2 042              | .4%  | 948.5%                            |
| Operational costs   | 249 371            | 32 450             | 13.0%                            | 32 450             | 13.0%  | 55 289             | 18.3%  | (41.3%)                           |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 184 193            | 166 328            |                                  | 166 328            |  | 430 664            |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 192 914            | -                  | -                                | -                  | -  | 15 372             | 9.2%   | (100.0%)                          |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 377 107            | 166 328            |                                  | 166 328            |  | 446 036            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 377 107            | 166 328            |                                  | 166 328            |  | 446 036            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 377 107            | 166 328            |                                  | 166 328            |  | 446 036            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 377 107            | 166 328            |                                  | 166 328            |  | 446 036            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands  |                    |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                    |                    |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 202 914            | 35 994             | 17.7%                            | 35 994             | 17.7%  | 22 927             | 13.0%  | 57.0%                             |
| National Government  | 192 914            | 25 732             | 13.3%                            | 25 732             | 13.3%  | 11 930             | 7.2%   | 115.7%                            |
| Provincial Government  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| District Municipality  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agency) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                     | 192 914            | 25 732             | 13.3%                            | 25 732             | 13.3%  | 11 930             | 7.2%   | 115.7%                            |
| Borrowing  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds   | 10 000             | 10 262             | 102.6%                           | 10 262             | 102.6%                                       | 10 997             | 110.0%                                       | (6.7%)                            |
| Capital Expenditure Functional                                     | 202 914            | 35 994             | 17.7%                            | 35 994             | 17.7%  | 22 927             | 13.0%  | 57.0%                             |
| Municipal governance and administration                            | 10 000             | 9 396              | 94.0%                            | 9 396              | 94.0%  | 10 761             | 107.6%                                       | (12.7%)                           |
| Executive and Council  | 10 000             | 9 208              | 92.1%                            | 9 208              | 92.1%  | 9 826              | 98.3%  | (6.3%)                            |
| Finance and administration   | -                  | 188                | -                                | 188                | -  | 936                | -  | (80.0%)                           |
| Internal audit   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety  | -                  | 1 693              | -                                | 1 693              | -  | 1 276              | 20.8%  | 32.7%                             |
| Community and Social Services                                      | -                  | -                  | -                                | -                  | -  | 1 271              | -  | (100.0%)                          |
| Sport And Recreation   | -                  | 1 670              | -                                | 1 670              | -  | -                  | -  | (100.0%)                          |
| Public Safety  | -                  | 23                 | -                                | 23                 | -  | 5                  | -  | 370.4%                            |
| Housing  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                                | 89 469             | 17 703             | 19.8%                            | 17 703             | 19.8%  | 1 516              | -  | 1 067.5%                          |
| Planning and Development   | -                  | (109)              | -                                | (109)              | -  | -                  | -  | (100.0%)                          |
| Road Transport   | 89 469             | 17 811             | 19.9%                            | 17 811             | 19.9%  | 1 516              | -  | 1 074.6%                          |
| Environmental Protection   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | 103 445            | 7 202              | 7.0%                             | 7 202              | 7.0%   | 9 301              | 5.8%   | (22.6%)                           |
| Energy sources   | 30 000             | 1 128              | 3.8%                             | 1 128              | 3.8%   | 63                 | 1.4%   | 1 705.3%                          |
| Water Management   | -                  | 755                | -                                | 755                | -  | 75                 | .7%  | 905.6%                            |
| Waste Water Management   | 52 513             | 5 319              | 10.1%                            | 5 319              | 10.1%  | 9 164              | 7.5%   | (42.0%)                           |
| Waste Management   | 20 932             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other  | -                  | -                  | -                                | -                  | -  | 72                 | -  | (100.0%)                          |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 3 611 437          | 250 313            | 6.9%                             | 250 313            | 6.9%   | 334 152            | 11.0%  | (25.1%)                        |
| Property rates  | 412 014            | 55 829             | 13.6%                            | 55 829             | 13.6%  | 52 519             | 15.9%  | 6.3%                           |
| Service charges                                       | 1 845 025          | 199 518            | 10.8%                            | 199 518            | 10.8%  | 202 721            | 14.0%  | (1.6%)                         |
| Other revenue   | 464 475            | (316 636)          | (68.2%)                          | (316 636)          | (68.2%)                                      | 76 707             | 17.3%  | (512.8%)                       |
| Transfers and Subsidies - Operational                 | 692 171            | 288 500            | 41.7%                            | 288 500            | 41.7%  | -                  | -  | (100.0%)                       |
| Transfers and Subsidies - Capital                     | 192 914            | 19 624             | 10.2%                            | 19 624             | 10.2%  | -                  | -  | (100.0%)                       |
| Interest  | 4 801              | 3 451              | 71.9%                            | 3 451              | 71.9%  | 2 206              | 48.0%  | 56.5%                          |
| Dividends   | 38                 | 27                 | 71.1%                            | 27                 | 71.1%  | -                  | -  | (100.0%)                       |
| Payments  | (2 898 365)        | (934 520)          | 32.2%                            | (934 520)          | 32.2%  | (507 619)          | 21.7%  | 84.1%                          |
| Suppliers and employees                               | (2 714 481)        | (934 520)          | 34.4%                            | (934 520)          | 34.4%  | (507 619)          | 21.7%  | 84.1%                          |
| Finance charges                                       | (183 884)          | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 713 072            | (684 207)          | (96.0%)                          | (684 207)          | (96.0%)                                      | (173 468)          | (25.3%)                                      | 294.4%                         |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | (199 696)          | 21 641             | (10.8%)                          | 21 641             | (10.8%)                                      | -                  | -  | (100.0%)                       |
| Proceeds on disposal of PPE                           | 60 000             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | (259 255)          | 21 605             | (8.3%)                           | 21 605             | (8.3%)                                       | -                  | -  | (100.0%)                       |
| Decrease (increase) in non-current investments        | (441)              | 37                 | (8.3%)                           | 37                 | (8.3%)                                       | -                  | -  | (100.0%)                       |
| Payments  | -                  | (35 994)           | -                                | (35 994)           | -  | (22 927)           | 13.0%  | 57.0%                          |
| Capital assets  | -                  | (35 994)           | -                                | (35 994)           | -  | (22 927)           | 13.0%  | 57.0%                          |
| Net Cash from/(used) Investing Activities             | (199 696)          | (14 352)           | 7.2%                             | (14 352)           | 7.2%   | (22 927)           | 20.1%  | (37.4%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | 618                | -                                | 618                | -  | -                  | -  | (100.0%)                       |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | 618                | -                                | 618                | -  | -                  | -  | (100.0%)                       |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | 618                | -                                | 618                | -  | -                  | -  | (100.0%)                       |
| Net Increase/(Decrease) in cash held                  | 513 376            | (697 941)          | (136.0%)                         | (697 941)          | (136.0%)                                     | (196 394)          | (29.7%)                                      | 255.4%                         |
| Cash/cash equivalents at the year begin:              | -                  | 173 088            | -                                | 173 088            | -  | 196 611            | -  | (12.0%)                        |
| Cash/cash equivalents at the year end:                | 513 376            | (623 732)          | (121.5%)                         | (623 732)          | (121.5%)                                     | 8 379              | 1.3%   | (7 544.3%)                     |

Part 4: Debtor Age Analysis

| R thousands   | 0 - 30 Days |       | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total     |        | Actual Bad Debts Written Off to Debtors |   | Impairment -Bad Debts Ito Council Policy |   |
|---|-------------|-------|--------------|------|--------------|------|--------------|-------|-----------|--------|---|---|--|---|
|   | Amount      | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount    | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |       |           |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 55 860      | 2.6%  | 57 837       | 2.7% | 40 932       | 1.9% | 2 005 111    | 92.8% | 2 159 741 | 32.3%  | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 81 298      | 14.6% | 32 016       | 5.8% | 21 785       | 3.9% | 421 382      | 75.7% | 556 481   | 8.3%   | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 35 223      | 5.1%  | 22 397       | 3.3% | 20 049       | 2.9% | 609 581      | 88.7% | 687 250   | 10.3%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 21 647      | 2.3%  | 19 048       | 2.0% | 18 434       | 2.0% | 884 523      | 93.7% | 943 652   | 14.1%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 13 423      | 2.3%  | 11 720       | 2.0% | 11 312       | 1.9% | 551 457      | 93.8% | 587 912   | 8.8%   | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | 1 502       | 1.1%  | 1 498        | 1.1% | 1 497        | 1.1% | 137 673      | 96.8% | 142 171   | 2.1%   | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | 42 160      | 2.7%  | 41 945       | 2.7% | 41 312       | 2.7% | 1 420 594    | 91.9% | 1 546 012 | 23.1%  | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | - |
| Other   | 512         | 7%    | 343          | 5%   | 386          | 5%   | 70 457       | 98.3% | 71 698    | 1.1%   | -                                       | - | -  | - |
| Total By Income Source  | 251 626     | 3.8%  | 186 805      | 2.8% | 155 707      | 2.3% | 6 100 779    | 91.1% | 6 694 917 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |       |           |        |   |   |  |   |
| Organs of State   | 18 473      | 12.8% | 11 877       | 8.2% | 10 478       | 7.3% | 103 689      | 71.7% | 144 517   | 2.2%   | -                                       | - | -  | - |
| Commercial  | 75 741      | 6.1%  | 39 007       | 3.1% | 24 257       | 2.0% | 1 100 641    | 88.8% | 1 239 646 | 18.5%  | -                                       | - | -  | - |
| Households  | 157 412     | 3.0%  | 135 921      | 2.6% | 120 973      | 2.3% | 4 896 450    | 92.2% | 5 310 755 | 79.3%  | -                                       | - | -  | - |
| Other   | -           | -     | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | - |
| Total By Customer Group   | 251 626     | 3.8%  | 186 805      | 2.8% | 155 707      | 2.3% | 6 100 779    | 91.1% | 6 694 917 | 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        | 93 192      | 1.6%   | 129 324      | 2.2%  | 104 777      | 1.7% | 5 665 517    | 94.5% | 5 992 810  | 43.1%  |
| Bulk Water              | 60 860      | .8%    | 1 969 436    | 26.3% | 42 503       | .6%  | 5 418 298    | 72.3% | 7 491 097  | 53.9%  |
| PAYE deductions         | 14 199      | 100.0% | -            | -     | -            | -    | -            | -     | 14 199     | .1%    |
| VAT (output less input) | -           | -      | -            | -     | -            | -    | -            | -     | -          | -      |
| Pensions / Retirement   | 25 254      | 100.0% | -            | -     | -            | -    | -            | -     | 25 254     | 2%     |
| Loan repayments         | -           | -      | -            | -     | -            | -    | -            | -     | -          | -      |
| Trade Creditors         | 13 632      | 3.5%   | 19 297       | 5.0%  | 22 524       | 5.9% | 329 522      | 85.6% | 384 975    | 2.8%   |
| Auditor-General         | 2 163       | 79.9%  | 545          | 20.1% | -            | -    | -            | -     | 2 707      | -      |
| Other                   | -           | -      | -            | -     | -            | -    | -            | -     | -          | -      |
| Total                   | 209 299     | 1.5%   | 2 118 602    | 15.2% | 169 804      | 1.2% | 11 413 336   | 82.0% | 13 911 042 | 100.0% |

Contact Details

|                   |                    |              |
|-------------------|--------------------|--------------|
| Municipal Manager | Adv Lomwabo Ngqozo | 057 391 3135 |
| Financial Manager | Mr Thabo Panyari   | 057 391 3416 |

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: NALA (FS185)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 534 054            | 50 694             | 9.5%                             | 50 694             | 9.5%   | 26 715             | 5.2%   | 89.8%                             |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 130 443            | 19 075             | 14.6%                            | 19 075             | 14.6%  | 8 439              | 5.9%   | 126.0%                            |
| Service charges - Water                                     | 64 455             | 10 322             | 16.0%                            | 10 322             | 16.0%  | 4 687              | 8.0%   | 120.2%                            |
| Service charges - Waste Water Management                    | 29 725             | 7 269              | 24.5%                            | 7 269              | 24.5%  | 3 411              | 14.8%  | 113.1%                            |
| Service charges - Waste Management                          | 20 462             | 4 709              | 23.0%                            | 4 709              | 23.0%  | 2 204              | 12.8%  | 113.6%                            |
| Sale of Goods and Rendering of Services                     | 4 525              | 472                | 10.4%                            | 472                | 10.4%  | 117                | 2.6%   | 303.4%                            |
| Agency services   | 2                  | 1                  | 48.2%                            | 1                  | 48.2%  | 0                  | 5.4%   | 800.0%                            |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 84 917             | 3 480              | 4.1%                             | 3 480              | 4.1%   | 4 974              | 6.5%   | (30.0%)                           |
| Interest earned from Current and Non Current Assets         | 1 122              | 680                | 60.6%                            | 680                | 60.6%  | 101                | 9.0%   | 573.4%                            |
| Dividends   | -                  | 8                  | -                                | 8                  | -  | 6                  | 119.2%                                       | 31.7%                             |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 223                | 132                | 59.0%                            | 132                | 59.0%  | 38                 | 17.6%  | 242.6%                            |
| Licence and permits   | 0                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 236                | 69                 | 29.2%                            | 69                 | 29.2%  | 34                 | 14.6%  | 104.0%                            |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 28 099             | 4 461              | 15.9%                            | 4 461              | 15.9%  | 2 252              | 7.6%   | 98.1%                             |
| Surcharges and Taxes  | 5 935              | -                  | -                                | -                  | -  | 168                | 2.9%   | (100.0%)                          |
| Fines, penalties and forfeits                               | 86                 | 16                 | 18.8%                            | 16                 | 18.8%  | 1                  | 1.0%   | 1 952.1%                          |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 163 824            | -                  | -                                | -                  | -  | 281                | 2%   | (100.0%)                          |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 580 614            | 106 903            | 18.4%                            | 106 903            | 18.4%  | 21 671             | 4.2%   | 393.3%                            |
| Employee related costs                                      | 181 573            | 39 304             | 21.6%                            | 39 304             | 21.6%  | 15 313             | 9.6%   | 156.7%                            |
| Remuneration of councillors                                 | 10 086             | 1 996              | 19.8%                            | 1 996              | 19.8%  | 766                | 8.1%   | 160.7%                            |
| Bulk purchases - electricity                                | 81 000             | 33 834             | 41.8%                            | 33 834             | 41.8%  | -                  | -  | (100.0%)                          |
| Inventory consumed  | 52 580             | 10 991             | 20.9%                            | 10 991             | 20.9%  | 913                | 1.2%   | 1 103.7%                          |
| Debt impairment   | 125 364            | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 44 150             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 21 000             | 11 112             | 52.9%                            | 11 112             | 52.9%  | 0                  | -  | 23 149 300.0%                     |
| Contracted services   | 26 294             | 7 488              | 28.5%                            | 7 488              | 28.5%  | 2 981              | 9.7%   | 151.2%                            |
| Transfers and subsidies                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Irrecoverable debts written off                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational costs   | 25 504             | 2 178              | 8.5%                             | 2 178              | 8.5%   | 1 698              | 7.9%   | 28.3%                             |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | 13 063             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (46 559)           | (56 209)           |                                  | (56 209)           |  | 5 044              |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 44 590             | -                  | -                                | -                  | -  | 1 122              | 2.6%   | (100.0%)                          |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (1 969)            | (56 209)           |                                  | (56 209)           |  | 6 166              |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | (1 969)            | (56 209)           |                                  | (56 209)           |  | 6 166              |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | (1 969)            | (56 209)           |                                  | (56 209)           |  | 6 166              |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | (1 969)            | (56 209)           |                                  | (56 209)           |  | 6 166              |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   |        | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   |        | First Quarter      |                    |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   |        | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands                             |        |                    |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure         |        |                    |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance                       |        |                    |                    |                                  |                    |  |                    |  |                                   |
|   | 44 590 | 11 093             | 24.9%              | 11 093                           | 24.9%              | 1 014  | 2.3%               | 994.4%                                       |                                   |
|   | 44 590 | 11 093             | 24.9%              | 11 093                           | 24.9%              | 1 014  | 2.3%               | 994.4%                                       |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | 44 590 | 11 093             | 24.9%              | 11 093                           | 24.9%              | 1 014  | 2.3%               | 994.4%                                       |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
| Capital Expenditure Functional          |        |                    |                    |                                  |                    |  |                    |  |                                   |
|   | 44 590 | 11 737             | 26.3%              | 11 737                           | 26.3%              | 1 057  | 2.2%               | 1 010.6%                                     |                                   |
| Municipal governance and administration |        |                    |                    |                                  |                    |  |                    |  |                                   |
|   | -      | 644                | -                  | 644                              | -                  | 43   | 1.1%               | 1 391.1%                                     |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | -      | 644                | -                  | 644                              | -                  | 43   | 1.1%               | 1 391.1%                                     |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
| Community and Public Safety             |        |                    |                    |                                  |                    |  |                    |  |                                   |
|   | 1 411  | 354                | 25.1%              | 354                              | 25.1%              | -  | -                  | (100.0%)                                     |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | 1 411  | 354                | 25.1%              | 354                              | 25.1%              | -  | -                  | (100.0%)                                     |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
| Economic and Environmental Services     |        |                    |                    |                                  |                    |  |                    |  |                                   |
|   | 14 956 | 2 414              | 16.1%              | 2 414                            | 16.1%              | 1 014  | 3.9%               | 138.2%                                       |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | 14 956 | 2 414              | 16.1%              | 2 414                            | 16.1%              | 1 014  | 3.9%               | 138.2%                                       |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
| Trading Services                        |        |                    |                    |                                  |                    |  |                    |  |                                   |
|   | 28 222 | 8 325              | 29.5%              | 8 325                            | 29.5%              | -  | -                  | (100.0%)                                     |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
|   | 20 222 | 6 258              | 30.9%              | 6 258                            | 30.9%              | -  | -                  | (100.0%)                                     |                                   |
|   | 8 000  | 2 067              | 25.8%              | 2 067                            | 25.8%              | -  | -                  | (100.0%)                                     |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |
| Other                                   |        |                    |                    |                                  |                    |  |                    |  |                                   |
|   | -      | -                  | -                  | -                                | -                  | -  | -                  | -  |                                   |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 397 534            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Property rates  | 18 265             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                                       | 159 305            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other revenue   | 11 551             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and Subsidies - Operational                 | 163 824            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and Subsidies - Capital                     | 44 590             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (457 914)          | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Suppliers and employees                               | (457 914)          | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Finance charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | (60 380)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (60 380)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash/cash equivalents at the year begin:              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash/cash equivalents at the year end:                | (60 380)           | -                  | -                                | -                  | -  | -                  | -  | -                              |

Part 4: Debtor Age Analysis

|   | 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 |   |
|---|-------------|-------|--------------|------|--------------|------|--------------|--------|---------|--------|---|---|--|---|
| R thousands   | Amount      | %     | Amount       | %    | Amount       | %    | Amount       | %      | Amount  | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |        |         |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 6 142       | 3.6%  | 4 213        | 2.5% | 4 177        | 2.4% | 156 533      | 91.5%  | 171 065 | 24.4%  | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 6 617       | 25.1% | 1 464        | 5.5% | 991          | 3.8% | 17 306       | 65.6%  | 26 378  | 3.8%   | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 2 987       | 5.5%  | 1 742        | 3.2% | 1 287        | 2.4% | 48 360       | 88.9%  | 54 376  | 7.8%   | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 3 580       | 3.6%  | 3 159        | 3.2% | 3 002        | 3.0% | 89 834       | 90.2%  | 99 575  | 14.2%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 2 335       | 2.6%  | 2 152        | 2.4% | 2 100        | 2.3% | 83 155       | 92.7%  | 89 743  | 12.8%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | -     | -            | -    | -            | -    | 1 877        | 100.0% | 1 877   | .3%    | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | 3 645       | 1.9%  | 3 714        | 2.0% | 5 505        | 2.9% | 177 393      | 93.2%  | 190 256 | 27.1%  | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -    | -            | -    | -            | -      | -       | -      | -                                       | - | -  | - |
| Other   | 2 757       | 4.1%  | 1 948        | 2.9% | 1 633        | 2.4% | 61 696       | 90.7%  | 68 033  | 9.7%   | -                                       | - | -  | - |
| Total By Income Source  | 28 063      | 4.0%  | 18 391       | 2.6% | 18 696       | 2.7% | 636 154      | 90.7%  | 701 304 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |        |         |        |   |   |  |   |
| Organs of State   | 1 460       | 3.0%  | 1 110        | 2.2% | 1 009        | 2.0% | 45 805       | 92.8%  | 49 384  | 7.0%   | -                                       | - | -  | - |
| Commercial  | 7 784       | 13.2% | 2 161        | 3.7% | 1 556        | 2.6% | 47 562       | 80.5%  | 59 063  | 8.4%   | -                                       | - | -  | - |
| Households  | 18 360      | 3.2%  | 15 015       | 2.6% | 16 066       | 2.8% | 531 121      | 91.5%  | 580 563 | 82.8%  | -                                       | - | -  | - |
| Other   | 459         | 3.7%  | 104          | .8%  | 64           | .5%  | 11 667       | 94.9%  | 12 294  | 1.8%   | -                                       | - | -  | - |
| Total By Customer Group   | 28 063      | 4.0%  | 18 391       | 2.6% | 18 696       | 2.7% | 636 154      | 90.7%  | 701 304 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days |        | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |        | Total     |        |
|-------------------------|-------------|--------|--------------|------|--------------|------|--------------|--------|-----------|--------|
| R thousands             | Amount      | %      | Amount       | %    | Amount       | %    | Amount       | %      | Amount    | %      |
| Creditor Age Analysis   |             |        |              |      |              |      |              |        |           |        |
| Bulk Electricity        | 24 563      | 3.2%   | 24 796       | 3.2% | -            | -    | 717 916      | 93.6%  | 767 275   | 68.2%  |
| Bulk Water              | -           | -      | -            | -    | -            | -    | 254 533      | 100.0% | 254 533   | 22.6%  |
| PAYE deductions         | 13          | 100.0% | -            | -    | -            | -    | -            | -      | 13        | -      |
| VAT (output less input) | -           | -      | -            | -    | -            | -    | -            | -      | -         | -      |
| Pensions / Retirement   | 4           | 100.0% | -            | -    | -            | -    | -            | -      | 4         | -      |
| Loan repayments         | -           | -      | -            | -    | -            | -    | -            | -      | -         | -      |
| Trade Creditors         | 10 392      | 10.5%  | 629          | .6%  | 6 788        | 6.8% | 81 513       | 82.1%  | 99 323    | 8.8%   |
| Auditor-General         | -           | -      | -            | -    | -            | -    | -            | -      | -         | -      |
| Other                   | 256         | 6.4%   | 1            | -    | 9            | .2%  | 3 718        | 93.3%  | 3 983     | .4%    |
| Total                   | 35 229      | 3.1%   | 25 425       | 2.3% | 6 797        | .6%  | 1 057 680    | 94.0%  | 1 125 131 | 100.0% |

Contact Details

|                   |                               |              |
|-------------------|-------------------------------|--------------|
| Municipal Manager | Mr Sekonyela Joseph Lehtienya | 056 514 9200 |
| Financial Manager | Mr MF LEKITLANE               | 056 514 9200 |

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: LEJWELEPUTSWA (DC18)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

|   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 159 413            | 63 665             | 39.9%                            | 63 665             | 39.9%  | 57 000             | 36.5%  | 11.7%                             |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Water                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Water Management                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Management                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Sale of Goods and Rendering of Services                     | -                  | 12                 | -                                | 12                 | -  | -                  | -  | (100.0%)                          |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 165                | 32                 | 19.6%                            | 32                 | 19.6%  | 101                | 61.0%  | (67.9%)                           |
| Interest earned from Current and Non Current Assets         | 5 390              | 807                | 15.0%                            | 807                | 15.0%  | 206                | 7.4%   | 291.8%                            |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Licence and permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 97                 | 63                 | 64.7%                            | 63                 | 64.7%  | 19                 | 19.6%  | 231.0%                            |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | -                  | -                  | -                                | -                  | -  | 51                 | -  | (100.0%)                          |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 153 761            | 62 752             | 40.8%                            | 62 752             | 40.8%  | 56 624             | 37.0%  | 10.8%                             |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 207 703            | 48 078             | 23.1%                            | 48 078             | 23.1%  | 36 431             | 18.4%  | 32.0%                             |
| Employee related costs                                      | 120 434            | 26 537             | 22.0%                            | 26 537             | 22.0%  | 25 819             | 21.5%  | 2.8%                              |
| Remuneration of councillors                                 | 11 220             | 2 850              | 25.4%                            | 2 850              | 25.4%  | 2 479              | 23.2%  | 15.0%                             |
| Bulk purchases - electricity                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Inventory consumed  | 2 462              | 377                | 15.3%                            | 377                | 15.3%  | 383                | 13.0%  | (1.5%)                            |
| Debt impairment   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 5 871              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Contracted services   | 22 356             | 3 999              | 17.9%                            | 3 999              | 17.9%  | 2 375              | 11.9%  | 68.4%                             |
| Transfers and subsidies                                     | 17 135             | 9 095              | 53.1%                            | 9 095              | 53.1%  | 475                | 3.2%   | 1 813.9%                          |
| Irrecoverable debts written off                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational costs   | 28 225             | 5 220              | 18.5%                            | 5 220              | 18.5%  | 4 900              | 20.6%  | 6.5%                              |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (48 290)           | 15 587             |                                  | 15 587             |  | 20 570             |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (48 290)           | 15 587             |                                  | 15 587             |  | 20 570             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | (48 290)           | 15 587             |                                  | 15 587             |  | 20 570             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | (48 290)           | 15 587             |                                  | 15 587             |  | 20 570             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | (48 290)           | 15 587             |                                  | 15 587             |  | 20 570             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  |  | 2023/24                         |                       |  |                       | 2022/23   |                       | Q1 of 2022/23<br>to Q1 of 2023/24 |   |
|--|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|-----------------------------------|---|
|  |  | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |                                   |   |
|  |  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure |                                   | Total<br>Expenditure as<br>% of main<br>appropriation |
| R thousands  |  |                                 |                       |  |                       |   |                       |                                   |   |
| Capital Revenue and Expenditure                                    |  |                                 |                       |  |                       |   |                       |                                   |   |
| Source of Finance  |  | 7 400                           | 942                   | 12.7%                                  | 942                   | 12.7%   | 79                    | .9%                               | 1 086.2%  |
| National Government  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Provincial Government  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| District Municipality  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Transfers and subsidies - capital (monetary alloc)(Departm Agents) |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Transfers recognised - capital                                     |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Borrowing  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Internally generated funds   |  | 7 400                           | 942                   | 12.7%                                  | 942                   | 12.7%   | 79                    | .9%                               | 1 086.2%  |
| Capital Expenditure Functional                                     |  | 7 400                           | 942                   | 12.7%                                  | 942                   | 12.7%   | 79                    | .9%                               | 1 086.2%  |
| Municipal governance and administration                            |  | 6 800                           | 851                   | 12.5%                                  | 851                   | 12.5%   | 53                    | .8%                               | 1 517.8%  |
| Executive and Council  |  | 3 650                           | 78                    | 2.1%                                   | 78                    | 2.1%  | 53                    | 1.3%                              | 47.7%   |
| Finance and administration   |  | 3 150                           | 774                   | 24.6%                                  | 774                   | 24.6%   | -                     | -                                 | (100.0%)  |
| Internal audit   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Community and Public Safety  |  | 500                             | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Community and Social Services                                      |  | 100                             | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Sport And Recreation   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Public Safety  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Housing  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Health   |  | 400                             | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Economic and Environmental Services                                |  | 100                             | 91                    | 91.0%                                  | 91                    | 91.0%   | 27                    | 53.6%                             | 239.3%  |
| Planning and Development   |  | 100                             | 91                    | 91.0%                                  | 91                    | 91.0%   | 27                    | 53.6%                             | 239.3%  |
| Road Transport   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Environmental Protection   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Trading Services   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Energy sources   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Water Management   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Waste Water Management   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Waste Management   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Other  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 159 248            | 66 002             | 41.4%                            | 66 002             | 41.4%  | 60 600             | 38.6%  | 8.9%                           |
| Property rates  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other revenue   | 97                 | 45                 | 46.8%                            | 45                 | 46.8%  | 385                | 397.1%                                       | (88.2%)                        |
| Transfers and Subsidies - Operational                 | 153 761            | 65 150             | 42.4%                            | 65 150             | 42.4%  | 59 215             | 38.7%  | 10.0%                          |
| Transfers and Subsidies - Capital                     | -                  | -                  | -                                | -                  | -  | 1 000              | 25.0%  | (100.0%)                       |
| Interest  | 5 390              | 807                | 15.0%                            | 807                | 15.0%  | -                  | -  | (100.0%)                       |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (202 329)          | (56 091)           | 27.7%                            | (56 091)           | 27.7%  | (43 232)           | 23.5%  | 29.7%                          |
| Suppliers and employees                               | (202 329)          | (56 091)           | 27.7%                            | (56 091)           | 27.7%  | (43 232)           | 23.5%  | 29.7%                          |
| Finance charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | (43 081)           | 9 911              | (23.0%)                          | 9 911              | (23.0%)                                      | 17 368             | (64.8%)                                      | (42.9%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | 12                 | -                                | 12                 | -  | -                  | -  | (100.0%)                       |
| Proceeds on disposal of PPE                           | -                  | 12                 | -                                | 12                 | -  | -                  | -  | (100.0%)                       |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (7 400)            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | (7 400)            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | (7 400)            | 12                 | (.2%)                            | 12                 | (.2%)  | -                  | -  | (100.0%)                       |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (50 481)           | 9 922              | (19.7%)                          | 9 922              | (19.7%)                                      | 17 368             | (48.8%)                                      | (42.9%)                        |
| Cash/cash equivalents at the year begin:              | 111 526            | 106 197            | 95.2%                            | 106 197            | 95.2%  | 111 526            | 92.0%  | (4.8%)                         |
| Cash/cash equivalents at the year end:                | 61 045             | 116 120            | 190.2%                           | 116 120            | 190.2%                                       | 128 894            | 150.5%                                       | (9.9%)                         |

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 Ito 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  | -           | - | -            | - | -            | - | 15 441       | 100.0% | 15 441 | 49.9%  | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | - | -            | - | -            | - | 15 524       | 100.0% | 15 523 | 50.1%  | -                                       | - | -  | - |
| Other   | (0)         | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Total By Income Source  | (0)         | - | -            | - | -            | - | 30 965       | 100.0% | 30 964 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |   |              |   |              |   |              |        |        |        |   |   |  |   |
| Organs of State   | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Commercial  | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Households  | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Other   | (0)         | - | -            | - | -            | - | 30 965       | 100.0% | 30 964 | 100.0% | -                                       | - | -  | - |
| Total By Customer Group   | (0)         | - | -            | - | -            | - | 30 965       | 100.0% | 30 964 | 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         | 707         | 100.0% | -            | - | -            | - | -            | - | 707    | 100.0% |
| Auditor-General         | -           | -      | -            | - | -            | - | -            | - | -      | -      |
| Other                   | -           | -      | -            | - | -            | - | -            | - | -      | -      |
| Total                   | 707         | 100.0% | -            | - | -            | - | -            | - | 707    | 100.0% |

Contact Details

|                   |                                      |              |
|-------------------|--------------------------------------|--------------|
| Municipal Manager | Ms Pelesa Matshidiso Elizabeth Kaota | 057 391 8906 |
| Financial Manager | Mr Pantato Kaizer Piliso             | 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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 658 565            | 218 710            | 33.2%                            | 218 710            | 33.2%  | 191 324            | 31.3%  | 14.3%                             |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 109 264            | 28 349             | 25.9%                            | 28 349             | 25.9%  | 26 498             | 26.8%  | 7.0%                              |
| Service charges - Water                                     | 70 092             | 21 312             | 30.4%                            | 21 312             | 30.4%  | 18 537             | 27.1%  | 15.0%                             |
| Service charges - Waste Water Management                    | 40 258             | 10 649             | 26.5%                            | 10 649             | 26.5%  | 9 979              | 25.3%  | 6.7%                              |
| Service charges - Waste Management                          | 54 253             | 13 760             | 25.4%                            | 13 760             | 25.4%  | 12 899             | 25.2%  | 6.7%                              |
| Sale of Goods and Rendering of Services                     | 1 765              | 468                | 26.5%                            | 468                | 26.5%  | 495                | 30.4%  | (5.4%)                            |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 40 000             | 13 646             | 34.1%                            | 13 646             | 34.1%  | 9 832              | 28.1%  | 38.8%                             |
| Interest earned from Current and Non Current Assets         | 3 500              | 2 529              | 72.2%                            | 2 529              | 72.2%  | 1 283              | 34.7%  | 97.0%                             |
| Dividends   | 80                 | 81                 | 101.2%                           | 81                 | 101.2%                                       | 77                 | 127.9%                                       | 5.6%                              |
| Rent on Land  | 1 201              | 384                | 32.0%                            | 384                | 32.0%  | 340                | 1 308.9%                                     | 12.7%                             |
| Rental from Fixed Assets                                    | 75                 | 34                 | 45.6%                            | 34                 | 45.6%  | 26                 | (264.0%)                                     | 29.6%                             |
| Licence and permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 375                | 101                | 27.0%                            | 101                | 27.0%  | 94                 | 17.2%  | 7.3%                              |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 76 749             | 20 471             | 26.7%                            | 20 471             | 26.7%  | 16 987             | 23.0%  | 20.5%                             |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 10                 | 119                | 1 192.1%                         | 119                | 1 192.1%                                     | 31                 | 13.5%  | 283.8%                            |
| Licences or permits   | 6                  | 46                 | 763.7%                           | 46                 | 763.7%                                       | 1                  | 2.3%   | 3 819.6%                          |
| Transfer and subsidies - Operational                        | 255 437            | 106 647            | 41.8%                            | 106 647            | 41.8%  | 94 189             | 39.4%  | 13.2%                             |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 5 500              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | 114                | -                                | 114                | -  | 54                 | -  | 112.3%                            |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 658 500            | 179 343            | 27.2%                            | 179 343            | 27.2%  | 122 925            | 20.1%  | 45.9%                             |
| Employee related costs                                      | 235 003            | 58 207             | 24.8%                            | 58 207             | 24.8%  | 54 421             | 23.8%  | 7.0%                              |
| Remuneration of councillors                                 | 14 641             | 3 441              | 23.5%                            | 3 441              | 23.5%  | 3 697              | 29.5%  | (6.9%)                            |
| Bulk purchases - electricity                                | 123 272            | 32 122             | 26.1%                            | 32 122             | 26.1%  | 30 276             | 29.2%  | 6.1%                              |
| Inventory consumed  | 23 833             | 2 790              | 11.7%                            | 2 790              | 11.7%  | 694                | 5.1%   | 301.8%                            |
| Debt impairment   | 32 469             | -                  | -                                | -                  | -  | 2                  | -  | (100.0%)                          |
| Depreciation and amortisation                               | 110 734            | 41 828             | 37.8%                            | 41 828             | 37.8%  | -                  | -  | (100.0%)                          |
| Interest  | 2 502              | 1                  | -                                | 1                  | -  | 176                | 11.3%  | (99.3%)                           |
| Contracted services   | 25 949             | 5 862              | 22.6%                            | 5 862              | 22.6%  | 5 397              | 32.1%  | 8.6%                              |
| Transfers and subsidies                                     | 38 952             | 3 789              | 9.7%                             | 3 789              | 9.7%   | 9 469              | 64.1%  | (60.0%)                           |
| Irrecoverable debts written off                             | 20 182             | 17 603             | 87.2%                            | 17 603             | 87.2%  | 9 300              | 21.1%  | 89.3%                             |
| Operational costs   | 30 963             | 13 699             | 44.2%                            | 13 699             | 44.2%  | 9 494              | 37.8%  | 44.3%                             |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 66                 | 39 367             |                                  | 39 367             |  | 68 399             |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 220 198            | 26 114             | 11.9%                            | 26 114             | 11.9%  | 55 685             | 25.2%  | (53.1%)                           |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 220 264            | 65 481             |                                  | 65 481             |  | 124 084            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 220 264            | 65 481             |                                  | 65 481             |  | 124 084            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 220 264            | 65 481             |                                  | 65 481             |  | 124 084            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | 65                 | 17                 | 26.9%                            | 17                 | 26.9%  | 18                 | -  | (.3%)                             |
| Surplus/(Deficit) for the year                              | 220 329            | 65 499             |                                  | 65 499             |  | 124 102            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2023/24                         |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                                 |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                                 |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 231 198                         | 23 489                | 10.2%                                  | 23 489                | 10.2%   | 7 039                 | 3.2%  | 233.7%                            |
| National Government  | 220 198                         | 22 363                | 10.2%                                  | 22 363                | 10.2%   | 5 518                 | 2.5%  | 305.3%                            |
| Provincial Government  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 220 198                         | 22 363                | 10.2%                                  | 22 363                | 10.2%   | 5 518                 | 2.5%  | 305.3%                            |
| Borrowing  | 11 000                          | 1 122                 | 10.2%                                  | 1 122                 | 10.2%   | 1 021                 | -   | 9.8%                              |
| Internally generated funds                                       | -                               | 4                     | -                                      | 4                     | -   | 500                   | 222.1%  | (99.1%)                           |
| Capital Expenditure Functional                                   | 231 218                         | 24 062                | 10.4%                                  | 24 062                | 10.4%   | 7 061                 | 2.9%  | 240.8%                            |
| Municipal governance and administration                          | -                               | 12                    | -                                      | 12                    | -   | 1 042                 | 95.1%   | (98.8%)                           |
| Executive and Council  | -                               | 8                     | -                                      | 8                     | -   | 1 036                 | 535.1%  | (99.2%)                           |
| Finance and administration                                       | -                               | 4                     | -                                      | 4                     | -   | 6                     | .7%   | (30.1%)                           |
| Internal audit   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | 11 000                          | 60                    | .5%                                    | 60                    | .5%   | 11                    | .2%   | 459.8%                            |
| Community and Social Services                                    | -                               | 60                    | -                                      | 60                    | -   | -                     | -   | (100.0%)                          |
| Sport And Recreation   | 11 000                          | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing  | -                               | -                     | -                                      | -                     | -   | 11                    | .2%   | (100.0%)                          |
| Health   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | 5 000                           | 110                   | 2.2%                                   | 110                   | 2.2%  | 1                     | -   | 16 551.6%                         |
| Planning and Development   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Road Transport   | 5 000                           | 110                   | 2.2%                                   | 110                   | 2.2%  | 1                     | -   | 16 551.6%                         |
| Environmental Protection   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 215 218                         | 23 879                | 11.1%                                  | 23 879                | 11.1%   | 6 007                 | 2.6%  | 297.5%                            |
| Energy sources   | 8 000                           | 1 355                 | 16.9%                                  | 1 355                 | 16.9%   | 489                   | 3.4%  | 177.1%                            |
| Water Management   | 184 173                         | 21 695                | 11.8%                                  | 21 695                | 11.8%   | 5 518                 | 2.6%  | 293.2%                            |
| Waste Water Management   | 12 025                          | 829                   | 6.9%                                   | 829                   | 6.9%  | -                     | -   | (100.0%)                          |
| Waste Management   | 11 020                          | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 307 691            | 245 399            | 79.8%                            | 245 399            | 79.8%  | 301 492            | 96.1%  | (18.6%)                        |
| Property rates  | 23 852             | 11 746             | 49.2%                            | 11 746             | 49.2%  | 9 828              | 35.6%  | 19.5%                          |
| Service charges                                       | 17 042             | 36 748             | 215.6%                           | 36 748             | 215.6%                                       | 33 097             | (182.8%)                                     | 11.0%                          |
| Other revenue   | (15 098)           | 861                | (5.7%)                           | 861                | (5.7%)                                       | 470                | (1.3%)                                       | 83.0%                          |
| Transfers and Subsidies - Operational                 | 117 721            | 107 429            | 91.3%                            | 107 429            | 91.3%  | 94 198             | 78.1%  | 14.0%                          |
| Transfers and Subsidies - Capital                     | 164 173            | 86 373             | 52.6%                            | 86 373             | 52.6%  | 162 685            | 73.6%  | (46.9%)                        |
| Interest  | -                  | 2 243              | -                                | 2 243              | -  | 1 213              | -  | 84.9%                          |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (462 325)          | (82 597)           | 17.9%                            | (82 597)           | 17.9%  | (68 525)           | 17.6%  | 20.5%                          |
| Suppliers and employees                               | (429 155)          | (82 597)           | 19.2%                            | (82 597)           | 19.2%  | (68 525)           | 17.6%  | 20.5%                          |
| Finance charges                                       | (2 502)            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | (30 668)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | (154 634)          | 162 802            | (105.3%)                         | 162 802            | (105.3%)                                     | 232 967            | (308.2%)                                     | (30.1%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 287                | 114                | 39.9%                            | 114                | 39.9%  | 54                 | (1.5%)                                       | 112.3%                         |
| Proceeds on disposal of PPE                           | -                  | 114                | -                                | 114                | -  | 54                 | -  | 112.3%                         |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | 287                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | (30 250)           | -                                | (30 250)           | -  | (10 249)           | 4.8%   | 195.1%                         |
| Capital assets  | -                  | (30 250)           | -                                | (30 250)           | -  | (10 249)           | 4.8%   | 195.1%                         |
| Net Cash from/(used) Investing Activities             | 287                | (30 136)           | (10 511.5%)                      | (30 136)           | (10 511.5%)                                  | (10 196)           | 4.7%   | 195.6%                         |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | (11 000)           | -                  | -                                | -                  | -  | (22)               | .4%  | (100.0%)                       |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | (11 000)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | (22)               | -  | (100.0%)                       |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | (11 000)           | -                  | -                                | -                  | -  | (22)               | .3%  | (100.0%)                       |
| Net Increase/(Decrease) in cash held                  | (165 348)          | 132 666            | (80.2%)                          | 132 666            | (80.2%)                                      | 222 749            | (74.1%)                                      | (40.4%)                        |
| Cash/cash equivalents at the year begin:              | 93 197             | 66 208             | 71.0%                            | 66 208             | 71.0%  | 92 272             | 196.6%                                       | (28.2%)                        |
| Cash/cash equivalents at the year end:                | (72 150)           | 198 874            | (275.6%)                         | 198 874            | (275.6%)                                     | 315 946            | (124.5%)                                     | (37.1%)                        |

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            | 7 646       | 4.3%  | 7 183        | 4.1% | 6 689        | 3.8% | 154 842      | 87.8% | 176 360 | 28.8%  | (556)                                   | (.3%)  | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 5 113       | 16.2% | 2 870        | 9.1% | 1 410        | 4.5% | 22 130       | 70.2% | 31 524  | 5.1%   | (0)                                     | -      | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 4 813       | 5.9%  | 3 519        | 4.3% | 3 154        | 3.8% | 70 736       | 86.0% | 82 222  | 13.4%  | (20)                                    | -      | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 3 537       | 4.1%  | 3 265        | 3.8% | 3 148        | 3.7% | 76 303       | 88.5% | 86 254  | 14.1%  | (158)                                   | (.2%)  | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 4 592       | 3.9%  | 4 274        | 3.7% | 4 135        | 3.6% | 103 393      | 88.8% | 116 394 | 19.0%  | (240)                                   | (.2%)  | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | -      | -  | - |
| Interest on Arrear Debtor Accounts  | 4 749       | 4.1%  | 4 459        | 3.8% | 4 278        | 3.7% | 102 953      | 88.4% | 116 439 | 19.0%  | -                                       | -      | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | -      | -  | - |
| Other   | 29          | .8%   | 18           | .5%  | 18           | .5%  | 3 748        | 98.3% | 3 813   | .6%    | (196)                                   | (5.2%) | -  | - |
| Total By Income Source  | 30 480      | 5.0%  | 25 587       | 4.2% | 22 834       | 3.7% | 534 105      | 87.1% | 613 006 | 100.0% | (1 171)                                 | (.2%)  | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |       |         |        |   |        |  |   |
| Organs of State   | 2 944       | 8.1%  | 2 762        | 7.6% | 2 248        | 6.2% | 28 399       | 78.1% | 36 353  | 5.9%   | 0                                       | -      | -  | - |
| Commercial  | 6 220       | 6.7%  | 2 833        | 3.1% | 2 172        | 2.3% | 81 313       | 87.9% | 92 539  | 15.1%  | (12)                                    | -      | -  | - |
| Households  | 21 316      | 4.4%  | 19 991       | 4.1% | 18 414       | 3.8% | 424 392      | 87.7% | 484 113 | 79.0%  | (1 159)                                 | (.2%)  | -  | - |
| Other   | -           | -     | -            | -    | -            | -    | -            | -     | -       | -      | -                                       | -      | -  | - |
| Total By Customer Group   | 30 480      | 5.0%  | 25 587       | 4.2% | 22 834       | 3.7% | 534 105      | 87.1% | 613 006 | 100.0% | (1 171)                                 | (.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        | 7 204       | 100.0% | -            | -     | -            | - | -            | -     | 7 204  | 62.1%  |
| Bulk Water              | -           | -      | -            | -     | -            | - | -            | -     | -      | -      |
| PAYE deductions         | -           | -      | -            | -     | -            | - | -            | -     | -      | -      |
| VAT (output less input) | -           | -      | -            | -     | -            | - | -            | -     | -      | -      |
| Pensions / Retirement   | 187         | 100.0% | -            | -     | -            | - | -            | -     | 187    | 1.6%   |
| Loan repayments         | -           | -      | -            | -     | -            | - | -            | -     | -      | -      |
| Trade Creditors         | 2 804       | 66.7%  | 771          | 18.3% | 1            | - | 627          | 14.9% | 4 203  | 36.3%  |
| Auditor-General         | -           | -      | -            | -     | -            | - | -            | -     | -      | -      |
| Other                   | -           | -      | -            | -     | -            | - | -            | -     | -      | -      |
| Total                   | 10 195      | 87.9%  | 771          | 6.7%  | 1            | - | 627          | 5.4%  | 11 595 | 100.0% |

Contact Details

|                   |                            |              |
|-------------------|----------------------------|--------------|
| Municipal Manager | Mrs N.F. Maleleje          | 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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 1 047 130          | 284 634            | 27.2%                            | 284 634            | 27.2%  | 265 957            | 28.6%  | 7.0%                              |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 280 454            | 69 854             | 24.9%                            | 69 854             | 24.9%  | 67 999             | 27.5%  | 2.7%                              |
| Service charges - Water                                     | 80 560             | 17 272             | 21.4%                            | 17 272             | 21.4%  | 17 206             | 25.2%  | .4%                               |
| Service charges - Waste Water Management                    | 69 179             | 15 356             | 22.2%                            | 15 356             | 22.2%  | 14 425             | 24.9%  | 6.5%                              |
| Service charges - Waste Management                          | 69 179             | 15 904             | 23.0%                            | 15 904             | 23.0%  | 14 699             | 23.0%  | 8.2%                              |
| Sale of Goods and Rendering of Services                     | 3 716              | 1 095              | 29.5%                            | 1 095              | 29.5%  | 933                | 24.2%  | 17.4%                             |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 79 072             | 23 446             | 29.7%                            | 23 446             | 29.7%  | 16 308             | 33.6%  | 43.8%                             |
| Interest earned from Current and Non Current Assets         | 376                | 178                | 47.3%                            | 178                | 47.3%  | 57                 | 12 951.5%                                    | 212.6%                            |
| Dividends   | 27                 | 13                 | 49.6%                            | 13                 | 49.6%  | 13                 | 92.3%  | 5.6%                              |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 6 492              | 1 873              | 28.8%                            | 1 873              | 28.8%  | 1 704              | 30.8%  | 9.9%                              |
| Licence and permits   | 78                 | 96                 | 123.7%                           | 96                 | 123.7%                                       | 25                 | 34.5%  | 283.2%                            |
| Operational Revenue   | 2 123              | 235                | 11.1%                            | 235                | 11.1%  | 135                | 4.9%   | 73.9%                             |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 180 611            | 45 631             | 25.3%                            | 45 631             | 25.3%  | 40 705             | 22.8%  | 12.1%                             |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 1 903              | 32                 | 1.7%                             | 32                 | 1.7%   | 117                | 2.6%   | (73.0%)                           |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 241 526            | 88 779             | 36.8%                            | 88 779             | 36.8%  | 88 123             | 39.6%  | .7%                               |
| Interest  | 14 588             | 4 548              | 31.2%                            | 4 548              | 31.2%  | 3 195              | 34.0%  | 42.3%                             |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 17 246             | 323                | 1.9%                             | 323                | 1.9%   | 313                | 2.0%   | 3.0%                              |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 1 049 475          | 182 620            | 17.4%                            | 182 620            | 17.4%  | 179 056            | 20.4%  | 2.0%                              |
| Employee related costs                                      | 374 545            | 85 427             | 22.8%                            | 85 427             | 22.8%  | 87 340             | 25.1%  | (2.2%)                            |
| Remuneration of councillors                                 | 20 720             | 5 572              | 26.9%                            | 5 572              | 26.9%  | 4 961              | 29.0%  | 12.3%                             |
| Bulk purchases - electricity                                | 175 000            | 33 762             | 19.3%                            | 33 762             | 19.3%  | 32 398             | 20.0%  | 4.2%                              |
| Inventory consumed  | 31 301             | 3 408              | 10.9%                            | 3 408              | 10.9%  | 6 476              | 28.8%  | (47.4%)                           |
| Debt impairment   | 56 330             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 88 716             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 12 355             | 9 033              | 73.1%                            | 9 033              | 73.1%  | 3 995              | 37.7%  | 126.1%                            |
| Contracted services   | 156 696            | 25 665             | 16.4%                            | 25 665             | 16.4%  | 27 901             | 22.0%  | (8.0%)                            |
| Transfers and subsidies                                     | 3 353              | 47                 | 1.4%                             | 47                 | 1.4%   | -                  | -  | (100.0%)                          |
| Irrecoverable debts written off                             | 81 309             | 541                | .7%                              | 541                | .7%  | 245                | .4%  | 120.5%                            |
| Operational costs   | 49 149             | 19 165             | 39.0%                            | 19 165             | 39.0%  | 15 741             | 34.7%  | 21.8%                             |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (2 344)            | 102 014            |                                  | 102 014            |  | 86 901             |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 126 184            | 17 069             | 13.5%                            | 17 069             | 13.5%  | 17 267             | 16.1%  | (1.1%)                            |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 123 840            | 119 083            |                                  | 119 083            |  | 104 168            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 123 840            | 119 083            |                                  | 119 083            |  | 104 168            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 123 840            | 119 083            |                                  | 119 083            |  | 104 168            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 123 840            | 119 083            |                                  | 119 083            |  | 104 168            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|   |  | 2023/24                         |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   |  | First Quarter                   |                       | Year to Date                           |                       | First Quarter   |                       |   |                                   |
|   |  | Budget<br>Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |  |                                 |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                   |  |                                 |                       |  |                       |   |                       |   |                                   |
| Source of Finance   |  | 131 484                         | 5 466                 | 4.2%                                   | 5 466                 | 4.2%  | 25 177                | 19.3%   | (78.3%)                           |
| National Government   |  | 126 184                         | 5 045                 | 4.0%                                   | 5 045                 | 4.0%  | 24 403                | 22.8%   | (79.3%)                           |
| Provincial Government   |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality   |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agency |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                    |  | 126 184                         | 5 045                 | 4.0%                                   | 5 045                 | 4.0%  | 24 403                | 22.8%   | (79.3%)                           |
| Borrowing   |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds  |  | 5 300                           | 421                   | 7.9%                                   | 421                   | 7.9%  | 774                   | 3.3%  | (45.6%)                           |
| Capital Expenditure Functional                                    |  | 131 484                         | 5 466                 | 4.2%                                   | 5 466                 | 4.2%  | 25 177                | 19.3%   | (78.3%)                           |
| Municipal governance and administration                           |  | 3 800                           | 353                   | 9.3%                                   | 353                   | 9.3%  | 748                   | 3.7%  | (52.8%)                           |
| Executive and Council   |  | -                               | 41                    | -                                      | 41                    | -   | 82                    | 8.2%  | (50.4%)                           |
| Finance and administration  |  | 3 800                           | 312                   | 8.2%                                   | 312                   | 8.2%  | 665                   | 3.5%  | (53.1%)                           |
| Internal audit  |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                       |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Social Services                                     |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Sport And Recreation  |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety   |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing   |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health  |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                               |  | 17 776                          | 68                    | .4%                                    | 68                    | .4%   | -                     | -   | (100.0%)                          |
| Planning and Development  |  | 17 776                          | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Road Transport  |  | -                               | 68                    | -                                      | 68                    | -   | -                     | -   | (100.0%)                          |
| Environmental Protection  |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services  |  | 109 908                         | 5 045                 | 4.6%                                   | 5 045                 | 4.6%  | 24 429                | 28.8%   | (79.3%)                           |
| Energy sources  |  | 1 500                           | -                     | -                                      | -                     | -   | 2                     | .1%   | (100.0%)                          |
| Water Management  |  | 102 142                         | 4 528                 | 4.4%                                   | 4 528                 | 4.4%  | 24 405                | 30.1%   | (81.4%)                           |
| Waste Water Management  |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Waste Management  |  | 6 267                           | 517                   | 8.2%                                   | 517                   | 8.2%  | 23                    | 1.8%  | 2 147.5%                          |
| Other   |  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 901 313            | 226 274            | 25.1%                            | 226 274            | 25.1%  | 228 793            | 30.1%  | (1.1%)                         |
| Property rates  | 158 160            | 26 981             | 17.1%                            | 26 981             | 17.1%  | 24 558             | 16.2%  | 9.9%                           |
| Service charges                                       | 389 557            | 71 990             | 18.5%                            | 71 990             | 18.5%  | 69 780             | 18.0%  | 3.2%                           |
| Other revenue   | (14 243)           | 41 095             | (288.5%)                         | 41 095             | (288.5%)                                     | 134 385            | 130.4%                                       | (69.4%)                        |
| Transfers and Subsidies - Operational                 | 238 107            | 86 029             | 36.1%                            | 86 029             | 36.1%  | -                  | -  | (100.0%)                       |
| Transfers and Subsidies - Capital                     | 129 704            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Interest  | 0                  | 166                | 34 261.8%                        | 166                | 34 261.8%                                    | 57                 | 399.6%                                       | 191.7%                         |
| Dividends   | 27                 | 13                 | 49.6%                            | 13                 | 49.6%  | 13                 | 92.3%  | 5.6%                           |
| Payments  | (752 677)          | (174 475)          | 23.2%                            | (174 475)          | 23.2%  | (196 811)          | 20.0%  | (11.3%)                        |
| Suppliers and employees                               | (752 677)          | (174 475)          | 23.2%                            | (174 475)          | 23.2%  | (196 811)          | 20.0%  | (11.3%)                        |
| Finance charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 148 635            | 51 799             | 34.8%                            | 51 799             | 34.8%  | 31 983             | (14.4%)                                      | 62.0%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (131 484)          | (5 466)            | 4.2%                             | (5 466)            | 4.2%   | (25 177)           | 19.3%  | (78.3%)                        |
| Capital assets  | (131 484)          | (5 466)            | 4.2%                             | (5 466)            | 4.2%   | (25 177)           | 19.3%  | (78.3%)                        |
| Net Cash from/(used) Investing Activities             | (131 484)          | (5 466)            | 4.2%                             | (5 466)            | 4.2%   | (25 177)           | 19.3%  | (78.3%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | (6 044)            | (1 638)            | 27.1%                            | (1 638)            | 27.1%  | (1 865)            | 25.0%  | (12.2%)                        |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | (7 459)            | (1 865)            | 25.0%                            | (1 865)            | 25.0%  | (1 865)            | 25.0%  | -                              |
| Increase (decrease) in consumer deposits              | 1 415              | 227                | 16.0%                            | 227                | 16.0%  | -                  | -  | (100.0%)                       |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | (6 044)            | (1 638)            | 27.1%                            | (1 638)            | 27.1%  | (1 865)            | 25.0%  | (12.2%)                        |
| Net Increase/(Decrease) in cash held                  | 11 107             | 44 696             | 402.4%                           | 44 696             | 402.4%                                       | 4 941              | (1.4%)                                       | 804.6%                         |
| Cash/cash equivalents at the year begin:              | 11 232             | 18 178             | 161.8%                           | 18 178             | 161.8%                                       | 5 586              | (49.6%)                                      | 225.4%                         |
| Cash/cash equivalents at the year end:                | 22 339             | 62 939             | 281.7%                           | 62 939             | 281.7%                                       | 15 879             | (4.3%)                                       | 296.4%                         |

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 Ito Council Policy |   |
|---|-------------|-------|--------------|-------|--------------|------|--------------|-------|-----------|--------|---|---|--|---|
|   | Amount      | %     | Amount       | %     | Amount       | %    | Amount       | %     | Amount    | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |      |              |       |           |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 11 750      | 3.5%  | 4 563        | 1.4%  | 4 337        | 1.3% | 316 174      | 93.9% | 336 823   | 21.2%  | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 23 846      | 31.3% | 2 636        | 3.5%  | 1 878        | 2.5% | 47 867       | 62.8% | 76 227    | 4.8%   | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 15 104      | 8.6%  | 19 822       | 11.2% | 2 707        | 1.5% | 138 958      | 78.7% | 176 590   | 11.1%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 9 296       | 4.2%  | 3 709        | 1.7%  | 3 070        | 1.4% | 207 691      | 92.8% | 223 766   | 14.1%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 10 218      | 3.6%  | 4 589        | 1.6%  | 3 703        | 1.3% | 266 458      | 93.5% | 284 967   | 18.0%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | -     | -            | -     | -            | -    | -            | -     | -         | -      | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | 18 847      | 4.2%  | 9 202        | 2.1%  | 9 098        | 2.0% | 407 400      | 91.6% | 444 547   | 28.0%  | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -     | -            | -    | -            | -     | -         | -      | -                                       | - | -  | - |
| Other   | 3 633       | 8.5%  | 886          | 2.1%  | 656          | 1.5% | 37 577       | 87.9% | 42 752    | 2.7%   | -                                       | - | -  | - |
| Total By Income Source  | 92 694      | 5.8%  | 45 406       | 2.9%  | 25 449       | 1.6% | 1 422 124    | 89.7% | 1 585 673 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |      |              |       |           |        |   |   |  |   |
| Organs of State   | 9 797       | 8.3%  | 12 818       | 10.8% | 2 790        | 2.4% | 92 730       | 78.5% | 118 135   | 7.5%   | -                                       | - | -  | - |
| Commercial  | 32 547      | 15.5% | 10 739       | 5.1%  | 3 250        | 1.5% | 163 849      | 77.9% | 210 385   | 13.3%  | -                                       | - | -  | - |
| Households  | 50 219      | 4.0%  | 21 785       | 1.7%  | 19 348       | 1.5% | 1 161 293    | 92.7% | 1 252 646 | 79.0%  | -                                       | - | -  | - |
| Other   | 130         | 2.9%  | 64           | 1.4%  | 61           | 1.4% | 4 251        | 94.3% | 4 506     | .3%    | -                                       | - | -  | - |
| Total By Customer Group   | 92 694      | 5.8%  | 45 406       | 2.9%  | 25 449       | 1.6% | 1 422 124    | 89.7% | 1 585 673 | 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        | 40 692      | 3.9%  | -            | -    | -            | - | 994 464      | 96.1% | 1 035 157 | 84.8%  |
| Bulk Water              | -           | -     | -            | -    | -            | - | -            | -     | -         | -      |
| PAYE deductions         | -           | -     | -            | -    | -            | - | -            | -     | -         | -      |
| VAT (output less input) | -           | -     | -            | -    | -            | - | -            | -     | -         | -      |
| Pensions / Retirement   | -           | -     | -            | -    | -            | - | -            | -     | -         | -      |
| Loan repayments         | -           | -     | -            | -    | -            | - | -            | -     | -         | -      |
| Trade Creditors         | 18 972      | 93.2% | 1 385        | 6.8% | 1            | - | -            | -     | 20 358    | 1.7%   |
| Auditor-General         | 1 323       | 95.0% | -            | -    | -            | - | 70           | 5.0%  | 1 393     | .1%    |
| Other                   | 15 127      | 9.3%  | -            | -    | -            | - | 148 046      | 90.7% | 163 173   | 13.4%  |
| Total                   | 76 113      | 6.2%  | 1 385        | .1%  | 1            | - | 1 142 581    | 93.6% | 1 220 080 | 100.0% |

Contact Details

|                   |                       |              |
|-------------------|-----------------------|--------------|
| Municipal Manager | Mr Busa Molatseti     | 058 303 5732 |
| Financial Manager | Mr Qinimuzwe Letlhala | 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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 462 441            | 162 075            | 35.0%                            | 162 075            | 35.0%  | 140 463            | 31.7%  | 15.4%                             |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 92 548             | 24 628             | 26.6%                            | 24 628             | 26.6%  | 19 270             | 18.9%  | 27.8%                             |
| Service charges - Water                                     | 61 626             | 20 495             | 33.3%                            | 20 495             | 33.3%  | 16 314             | 27.7%  | 25.6%                             |
| Service charges - Waste Water Management                    | 29 612             | 7 516              | 25.4%                            | 7 516              | 25.4%  | 9 589              | 33.8%  | (21.6%)                           |
| Service charges - Waste Management                          | 27 914             | 8 274              | 29.6%                            | 8 274              | 29.6%  | 7 271              | 27.2%  | 13.8%                             |
| Sale of Goods and Rendering of Services                     | 2 580              | 222                | 8.6%                             | 222                | 8.6%   | 345                | 13.8%  | (35.6%)                           |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 93 880             | 45 008             | 47.9%                            | 45 008             | 47.9%  | 30 351             | 33.8%  | 48.3%                             |
| Interest earned from Current and Non Current Assets         | 290                | 253                | 87.1%                            | 253                | 87.1%  | 4                  | 1.5%   | 5 724.1%                          |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 1 870              | 482                | 25.8%                            | 482                | 25.8%  | 329                | 17.8%  | 46.5%                             |
| Licence and permits   | 1 138              | -                  | -                                | -                  | -  | 17                 | -  | (100.0%)                          |
| Operational Revenue   | 202                | 12                 | 6.0%                             | 12                 | 6.0%   | 48                 | 24.2%  | (74.5%)                           |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 15 809             | 4 614              | 29.2%                            | 4 614              | 29.2%  | 4 268              | 38.6%  | 8.1%                              |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 546                | 81                 | 14.8%                            | 81                 | 14.8%  | 2 312              | 1 352.7%                                     | (96.5%)                           |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 134 425            | 50 492             | 37.6%                            | 50 492             | 37.6%  | 50 346             | 41.6%  | .3%                               |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 631 676            | 117 293            | 18.6%                            | 117 293            | 18.6%  | 124 866            | 20.6%  | (6.1%)                            |
| Employee related costs                                      | 160 534            | 40 450             | 25.2%                            | 40 450             | 25.2%  | 20 908             | 13.8%  | 93.5%                             |
| Remuneration of councillors                                 | 6 841              | 1 895              | 27.7%                            | 1 895              | 27.7%  | 938                | 14.5%  | 102.0%                            |
| Bulk purchases - electricity                                | 92 694             | 31 874             | 34.4%                            | 31 874             | 34.4%  | 20 583             | 22.8%  | 54.9%                             |
| Inventory consumed  | 27 668             | 1 140              | 4.1%                             | 1 140              | 4.1%   | 2 069              | 5.1%   | (44.9%)                           |
| Debt impairment   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 56 000             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 32 940             | 15 125             | 45.9%                            | 15 125             | 45.9%  | 6 018              | 22.7%  | 151.3%                            |
| Contracted services   | 35 000             | 13 571             | 38.8%                            | 13 571             | 38.8%  | 12 013             | 48.2%  | 13.0%                             |
| Transfers and subsidies                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Irrecoverable debts written off                             | 155 000            | 146                | .1%                              | 146                | .1%  | 50 754             | 32.2%  | (99.7%)                           |
| Operational costs   | 65 000             | 13 092             | 20.1%                            | 13 092             | 20.1%  | 11 584             | 23.6%  | 13.0%                             |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (169 235)          | 44 782             |                                  | 44 782             |  | 15 596             |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 185 718            | 20 038             | 10.8%                            | 20 038             | 10.8%  | 29 066             | 46.6%  | (31.1%)                           |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 16 483             | 64 821             |                                  | 64 821             |  | 44 662             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 16 483             | 64 821             |                                  | 64 821             |  | 44 662             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 16 483             | 64 821             |                                  | 64 821             |  | 44 662             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 16 483             | 64 821             |                                  | 64 821             |  | 44 662             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  |  | 2023/24                         |                       |  |                       | 2022/23   |                       | Q1 of 2022/23<br>to Q1 of 2023/24 |   |
|--|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|-----------------------------------|---|
|  |  | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |                                   |   |
|  |  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure |                                   | Total<br>Expenditure as<br>% of main<br>appropriation |
| R thousands  |  |                                 |                       |  |                       |   |                       |                                   |   |
| Capital Revenue and Expenditure                                    |  |                                 |                       |  |                       |   |                       |                                   |   |
| Source of Finance  |  | 197 218                         | 30 766                | 15.6%                                  | 30 766                | 15.6%   | 23 023                | 42.1%                             | 33.6%   |
| National Government  |  | 185 718                         | 30 766                | 16.6%                                  | 30 766                | 16.6%   | 23 023                | 42.1%                             | 33.6%   |
| Provincial Government  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| District Municipality  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agency) |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Transfers recognised - capital                                     |  | 185 718                         | 30 766                | 16.6%                                  | 30 766                | 16.6%   | 23 023                | 42.1%                             | 33.6%   |
| Borrowing  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Internally generated funds   |  | 11 500                          | 1                     | -                                      | 1                     | -   | -                     | -                                 | (100.0%)  |
| Capital Expenditure Functional                                     |  | 197 218                         | 30 766                | 15.6%                                  | 30 766                | 15.6%   | 23 023                | 42.1%                             | 33.6%   |
| Municipal governance and administration                            |  | 10 000                          | 1                     | -                                      | 1                     | -   | -                     | -                                 | (100.0%)  |
| Executive and Council  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Finance and administration   |  | 10 000                          | 1                     | -                                      | 1                     | -   | -                     | -                                 | (100.0%)  |
| Internal audit   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Community and Public Safety  |  | -                               | 401                   | -                                      | 401                   | -   | -                     | -                                 | (100.0%)  |
| Community and Social Services                                      |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Sport And Recreation   |  | -                               | 401                   | -                                      | 401                   | -   | -                     | -                                 | (100.0%)  |
| Public Safety  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Housing  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Health   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Economic and Environmental Services                                |  | -                               | 5 052                 | -                                      | 5 052                 | -   | -                     | -                                 | (100.0%)  |
| Planning and Development   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Road Transport   |  | -                               | 5 052                 | -                                      | 5 052                 | -   | -                     | -                                 | (100.0%)  |
| Environmental Protection   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Trading Services   |  | 187 218                         | 25 313                | 13.5%                                  | 25 313                | 13.5%   | 23 023                | 44.9%                             | 9.9%  |
| Energy sources   |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Water Management   |  | 29 189                          | 24 250                | 83.1%                                  | 24 250                | 83.1%   | 19 010                | 48.1%                             | 27.6%   |
| Waste Water Management   |  | 29 630                          | 1 062                 | 3.6%                                   | 1 062                 | 3.6%  | 4 013                 | 33.9%                             | (73.5%)   |
| Waste Management   |  | 128 399                         | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Other  |  | -                               | -                     | -                                      | -                     | -   | -                     | -                                 | -   |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 417 228            | 129 873            | 31.1%                            | 129 873            | 31.1%  | 116 475            | 41.9%  | 11.5%                          |
| Property rates  | 22 379             | 3 687              | 16.5%                            | 3 687              | 16.5%  | 3 228              | 73.0%  | 14.2%                          |
| Service charges                                       | 68 379             | 38 135             | 55.8%                            | 38 135             | 55.8%  | 32 015             | 37.0%  | 19.1%                          |
| Other revenue   | 6 328              | 1 150              | 18.2%                            | 1 150              | 18.2%  | 1 387              | 38.7%  | (17.1%)                        |
| Transfers and Subsidies - Operational                 | 134 425            | 50 874             | 37.8%                            | 50 874             | 37.8%  | 51 282             | 42.4%  | (.8%)                          |
| Transfers and Subsidies - Capital                     | 185 718            | 36 028             | 19.4%                            | 36 028             | 19.4%  | 28 562             | 45.8%  | 26.1%                          |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | (40 696)           | -                                | (40 696)           | -  | (66 482)           | 19.0%  | (38.8%)                        |
| Suppliers and employees                               | -                  | (40 696)           | -                                | (40 696)           | -  | (66 482)           | 20.5%  | (38.8%)                        |
| Finance charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 417 228            | 89 177             | 21.4%                            | 89 177             | 21.4%  | 49 993             | (69.4%)                                      | 78.4%                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | (179)              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| 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        | (179)              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (197 218)          | (25 345)           | 12.9%                            | (25 345)           | 12.9%  | (16 877)           | 30.8%  | 50.2%                          |
| Capital assets  | (197 218)          | (25 345)           | 12.9%                            | (25 345)           | 12.9%  | (16 877)           | 30.8%  | 50.2%                          |
| Net Cash from/(used) Investing Activities             | (197 397)          | (25 345)           | 12.8%                            | (25 345)           | 12.8%  | (16 877)           | 22.5%  | 50.2%                          |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | (41)               | -                                | (41)               | -  | (24)               | -  | 73.1%                          |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | (41)               | -                                | (41)               | -  | (24)               | -  | 73.1%                          |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | (41)               | -                                | (41)               | -  | (24)               | -  | 73.1%                          |
| Net Increase/(Decrease) in cash held                  | 219 831            | 63 791             | 29.0%                            | 63 791             | 29.0%  | 33 092             | (22.5%)                                      | 92.8%                          |
| Cash/cash equivalents at the year begin:              | 2                  | 1 575              | 63 592.4%                        | 1 575              | 63 592.4%                                    | (930)              | (2.1%)                                       | (269.2%)                       |
| Cash/cash equivalents at the year end:                | 219 833            | 65 737             | 29.9%                            | 65 737             | 29.9%  | 32 161             | (31.4%)                                      | 104.4%                         |

Part 4: Debtor Age Analysis

|   | 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 |   |
|---|-------------|-------|--------------|-------|--------------|-------|--------------|--------|-----------|--------|---|---|--|---|
| R thousands   | Amount      | %     | Amount       | %     | Amount       | %     | Amount       | %      | Amount    | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |       |              |       |              |        |           |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 7 919       | 3.1%  | 6 843        | 2.7%  | 6 671        | 2.6%  | 234 469      | 91.6%  | 255 903   | 22.0%  | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 7 199       | 14.9% | 4 870        | 10.1% | 5 249        | 10.9% | 31 011       | 64.2%  | 48 330    | 4.2%   | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 1 313       | 2.4%  | 1 065        | 2.0%  | 1 732        | 3.2%  | 50 291       | 92.4%  | 54 401    | 4.7%   | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 2 538       | 2.0%  | 2 311        | 1.8%  | 2 372        | 1.9%  | 119 229      | 94.3%  | 126 449   | 10.9%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 2 801       | 2.1%  | 2 584        | 1.9%  | 2 674        | 2.0%  | 127 106      | 94.0%  | 135 164   | 11.6%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | -     | -            | -     | -            | -     | 311          | 100.0% | 311       | -      | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | 15 500      | 3.0%  | 15 135       | 2.9%  | 14 331       | 2.8%  | 469 050      | 91.3%  | 514 016   | 44.2%  | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -     | -            | -     | -            | -      | -         | -      | -                                       | - | -  | - |
| Other   | 89          | 3%    | 22           | .1%   | 46           | .2%   | 28 715       | 99.5%  | 28 872    | 2.5%   | -                                       | - | -  | - |
| Total By Income Source  | 37 359      | 3.2%  | 32 830       | 2.8%  | 33 075       | 2.8%  | 1 060 182    | 91.1%  | 1 163 447 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |       |              |       |              |        |           |        |   |   |  |   |
| Organs of State   | 4 353       | 3.0%  | 3 804        | 2.6%  | 4 115        | 2.8%  | 133 398      | 91.6%  | 145 670   | 12.5%  | -                                       | - | -  | - |
| Commercial  | 9 268       | 11.9% | 7 246        | 9.3%  | 6 885        | 8.8%  | 54 527       | 70.0%  | 77 927    | 6.7%   | -                                       | - | -  | - |
| Households  | 23 738      | 2.5%  | 21 779       | 2.3%  | 22 076       | 2.3%  | 872 257      | 92.8%  | 939 849   | 80.8%  | -                                       | - | -  | - |
| Other   | -           | -     | -            | -     | -            | -     | -            | -      | -         | -      | -                                       | - | -  | - |
| Total By Customer Group   | 37 359      | 3.2%  | 32 830       | 2.8%  | 33 075       | 2.8%  | 1 060 182    | 91.1%  | 1 163 447 | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days |        | 31 - 60 Days |     | 61 - 90 Days |     | Over 90 Days |       | Total   |        |
|-------------------------|-------------|--------|--------------|-----|--------------|-----|--------------|-------|---------|--------|
| R thousands             | Amount      | %      | Amount       | %   | Amount       | %   | Amount       | %     | Amount  | %      |
| Creditor Age Analysis   |             |        |              |     |              |     |              |       |         |        |
| Bulk Electricity        | 36 655      | 100.0% | -            | -   | -            | -   | -            | -     | 36 655  | 5.0%   |
| Bulk Water              | -           | -      | -            | -   | -            | -   | -            | -     | -       | -      |
| PAYE deductions         | -           | -      | -            | -   | -            | -   | -            | -     | -       | -      |
| VAT (output less input) | -           | -      | -            | -   | -            | -   | -            | -     | -       | -      |
| Pensions / Retirement   | -           | -      | -            | -   | -            | -   | -            | -     | -       | -      |
| Loan repayments         | -           | -      | -            | -   | -            | -   | -            | -     | -       | -      |
| Trade Creditors         | 24 619      | 3.5%   | 5 312        | .8% | 6 179        | .9% | 665 756      | 94.9% | 701 867 | 95.0%  |
| Auditor-General         | -           | -      | -            | -   | -            | -   | -            | -     | -       | -      |
| Other                   | -           | -      | -            | -   | -            | -   | -            | -     | -       | -      |
| Total                   | 61 274      | 8.3%   | 5 312        | .7% | 6 179        | .8% | 665 756      | 90.1% | 738 522 | 100.0% |

Contact Details

|                   |                            |              |
|-------------------|----------------------------|--------------|
| Municipal Manager | Mr Solomon Mokete Nhlapo   | 058 863 6200 |
| Financial Manager | Mr Jabulani Leonard Makubu | 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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 1 705 903          | 514 548            | 30.2%                            | 514 548            | 30.2%  | 403 950            | 23.7%  | 27.4%                             |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 508 227            | 103 132            | 20.3%                            | 103 132            | 20.3%  | 15 448             | 3.5%   | 567.6%                            |
| Service charges - Water                                     | 118 471            | 25 794             | 21.8%                            | 25 794             | 21.8%  | 25 369             | 12.1%  | 1.7%                              |
| Service charges - Waste Water Management                    | 48 724             | 11 192             | 23.0%                            | 11 192             | 23.0%  | 10 884             | 24.6%  | 2.8%                              |
| Service charges - Waste Management                          | 48 518             | 11 561             | 23.8%                            | 11 561             | 23.8%  | 10 591             | 24.2%  | 9.2%                              |
| Sale of Goods and Rendering of Services                     | 5 918              | 705                | 11.9%                            | 705                | 11.9%  | 546                | 8.2%   | 29.2%                             |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 13 798             | 3 056              | 22.1%                            | 3 056              | 22.1%  | (5)                | -  | (62 589.5%)                       |
| Interest earned from Current and Non Current Assets         | 4 620              | 835                | 18.1%                            | 835                | 18.1%  | 1 281              | 12.7%  | (34.8%)                           |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 2 504              | 232                | 9.3%                             | 232                | 9.3%   | 209                | 11.8%  | 10.7%                             |
| Licence and permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 2 889              | 147                | 5.1%                             | 147                | 5.1%   | 272                | .8%  | (45.8%)                           |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 128 537            | 21 790             | 17.0%                            | 21 790             | 17.0%  | 28 021             | 25.0%  | (22.2%)                           |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 1 500              | 94                 | 6.3%                             | 94                 | 6.3%   | 63                 | 5.7%   | 49.4%                             |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 810 030            | 334 746            | 41.3%                            | 334 746            | 41.3%  | 311 270            | 41.3%  | 7.5%                              |
| Interest  | 12 163             | 1 266              | 10.4%                            | 1 266              | 10.4%  | -                  | -  | (100.0%)                          |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | 4                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 2 189 723          | 554 969            | 25.3%                            | 554 969            | 25.3%  | 576 993            | 27.7%  | (3.8%)                            |
| Employee related costs                                      | 743 437            | 173 181            | 23.3%                            | 173 181            | 23.3%  | 202 294            | 30.6%  | (14.4%)                           |
| Remuneration of councillors                                 | 33 085             | 7 554              | 22.8%                            | 7 554              | 22.8%  | 7 638              | 25.0%  | (1.1%)                            |
| Bulk purchases - electricity                                | 565 900            | 290 225            | 51.3%                            | 290 225            | 51.3%  | 257 167            | 50.8%  | 12.9%                             |
| Inventory consumed  | 58 144             | 4 699              | 8.1%                             | 4 699              | 8.1%   | 3 603              | 9.8%   | 30.4%                             |
| Debt impairment   | 60 000             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 153 916            | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 15 144             | 1                  | -                                | 1                  | -  | 79 417             | 88.1%  | (100.0%)                          |
| Contracted services   | 210 581            | 24 127             | 11.5%                            | 24 127             | 11.5%  | 6 465              | 2.9%   | 273.2%                            |
| Transfers and subsidies                                     | 187 200            | 38 894             | 20.8%                            | 38 894             | 20.8%  | 11 594             | 6.7%   | 235.5%                            |
| Irrecoverable debts written off                             | 17 000             | 348                | 2.0%                             | 348                | 2.0%   | -                  | -  | (100.0%)                          |
| Operational costs   | 145 300            | 15 939             | 11.0%                            | 15 939             | 11.0%  | 8 814              | 6.9%   | 80.8%                             |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | 16                 | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (483 820)          | (40 421)           |                                  | (40 421)           |  | (173 043)          |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 234 059            | 19 583             | 8.4%                             | 19 583             | 8.4%   | -                  | -  | (100.0%)                          |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (249 761)          | (20 838)           |                                  | (20 838)           |  | (173 043)          |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | (249 761)          | (20 838)           |                                  | (20 838)           |  | (173 043)          |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | (249 761)          | (20 838)           |                                  | (20 838)           |  | (173 043)          |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | 263 118            | 48 406             | 18.4%                            | 48 406             | 18.4%  | 30 218             | 15.4%  | 60.2%                             |
| Surplus/(Deficit) for the year                              | 13 357             | 27 568             |                                  | 27 568             |  | (142 825)          |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2023/24                         |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                                 |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                    |                                 |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 280 614                         | 36 457                | 13.0%                                  | 36 457                | 13.0%   | 22 468                | 7.6%  | 62.3%                             |
| National Government  | 224 272                         | 31 893                | 14.2%                                  | 31 893                | 14.2%   | 22 189                | 8.9%  | 43.7%                             |
| Provincial Government  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agency) | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                     | 224 272                         | 31 893                | 14.2%                                  | 31 893                | 14.2%   | 22 189                | 8.9%  | 43.7%                             |
| Borrowing  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds   | 56 342                          | 4 564                 | 8.1%                                   | 4 564                 | 8.1%  | 279                   | .6%   | 1 535.4%                          |
| Capital Expenditure Functional                                     | 280 614                         | 36 457                | 13.0%                                  | 36 457                | 13.0%   | 22 468                | 7.6%  | 62.3%                             |
| Municipal governance and administration                            | 37 842                          | 2 605                 | 6.9%                                   | 2 605                 | 6.9%  | 279                   | 3.0%  | 833.5%                            |
| Executive and Council  | 14 945                          | -                     | -                                      | -                     | -   | 169                   | 9.3%  | (100.0%)                          |
| Finance and administration   | 22 897                          | 2 605                 | 11.4%                                  | 2 605                 | 11.4%   | 110                   | 1.4%  | 2 270.7%                          |
| Internal audit   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety  | 40 262                          | 2 457                 | 6.1%                                   | 2 457                 | 6.1%  | 6 347                 | 17.4%   | (61.3%)                           |
| Community and Social Services                                      | 19 407                          | 2 457                 | 12.7%                                  | 2 457                 | 12.7%   | 6 347                 | 24.8%   | (61.3%)                           |
| Sport And Recreation   | 17 855                          | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety  | 3 000                           | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                                | 14 766                          | 1 597                 | 10.8%                                  | 1 597                 | 10.8%   | 987                   | 2.2%  | 61.8%                             |
| Planning and Development   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Road Transport   | 14 766                          | 1 597                 | 10.8%                                  | 1 597                 | 10.8%   | 987                   | 2.2%  | 61.8%                             |
| Environmental Protection   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 187 743                         | 29 797                | 15.9%                                  | 29 797                | 15.9%   | 14 855                | 7.3%  | 100.6%                            |
| Energy sources   | 16 678                          | 1 959                 | 11.7%                                  | 1 959                 | 11.7%   | -                     | -   | (100.0%)                          |
| Water Management   | 87 462                          | 3 399                 | 3.9%                                   | 3 399                 | 3.9%  | 3 900                 | 3.9%  | (12.8%)                           |
| Waste Water Management   | 83 604                          | 24 439                | 29.2%                                  | 24 439                | 29.2%   | 10 955                | 19.9%   | 123.1%                            |
| Waste Management   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 1 532 433          | 433 952            | 28.3%                            | 433 952            | 28.3%  | 326 737            | 20.2%  | 32.8%                          |
| Property rates  | 74 197             | 25 400             | 34.2%                            | 25 400             | 34.2%  | 10 465             | 7.6%   | 142.7%                         |
| Service charges                                       | 325 692            | 61 960             | 19.0%                            | 61 960             | 19.0%  | 30 357             | 7.5%   | 104.1%                         |
| Other revenue   | 78 801             | (51 278)           | (65.1%)                          | (51 278)           | (65.1%)                                      | (72 489)           | (142.6%)                                     | (29.3%)                        |
| Transfers and Subsidies - Operational                 | 810 030            | 337 112            | 41.6%                            | 337 112            | 41.6%  | 294 974            | 39.1%  | 14.3%                          |
| Transfers and Subsidies - Capital                     | 234 059            | 60 664             | 25.9%                            | 60 664             | 25.9%  | 63 431             | 24.6%  | (4.4%)                         |
| Interest  | 9 654              | 94                 | 1.0%                             | 94                 | 1.0%   | -                  | -  | (100.0%)                       |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (1 809 919)        | (300 949)          | 16.6%                            | (300 949)          | 16.6%  | 170 894            | (11.0%)                                      | (276.1%)                       |
| Suppliers and employees                               | (1 809 919)        | (300 949)          | 16.6%                            | (300 949)          | 16.6%  | 170 894            | (11.0%)                                      | (276.1%)                       |
| Finance charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | (277 486)          | 133 003            | (47.9%)                          | 133 003            | (47.9%)                                      | 497 631            | 781.9%                                       | (73.3%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | (144)              | 144                | (100.0%)                         | 144                | (100.0%)                                     | (144)              | 100.0%                                       | (200.0%)                       |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | (144)              | 144                | (100.0%)                         | 144                | (100.0%)                                     | (144)              | 100.0%                                       | (200.0%)                       |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (280 614)          | (36 457)           | 13.0%                            | (36 457)           | 13.0%  | (22 468)           | 7.6%   | 62.3%                          |
| Capital assets  | (280 614)          | (36 457)           | 13.0%                            | (36 457)           | 13.0%  | (22 468)           | 7.6%   | 62.3%                          |
| Net Cash from/(used) Investing Activities             | (280 758)          | (36 313)           | 12.9%                            | (36 313)           | 12.9%  | (22 612)           | 7.7%   | 60.6%                          |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 313                | 91                 | 29.1%                            | 91                 | 29.1%  | 74                 | 25.1%  | 22.9%                          |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | 313                | 91                 | 29.1%                            | 91                 | 29.1%  | 74                 | 25.1%  | 22.9%                          |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | 313                | 91                 | 29.1%                            | 91                 | 29.1%  | 74                 | 25.1%  | 22.9%                          |
| Net Increase/(Decrease) in cash held                  | (557 932)          | 96 781             | (17.3%)                          | 96 781             | (17.3%)                                      | 475 093            | (205.9%)                                     | (79.6%)                        |
| Cash/cash equivalents at the year begin:              | -                  | 118 498            | -                                | 118 498            | -  | (64 264)           | -  | (284.4%)                       |
| Cash/cash equivalents at the year end:                | (557 932)          | 771 027            | (138.2%)                         | 771 027            | (138.2%)                                     | 476 374            | (206.5%)                                     | 61.9%                          |

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 Ito Council Policy |   |
|---|-------------|------|--------------|------|--------------|------|--------------|-------|-----------|--------|---|---|--|---|
|   | Amount      | %    | Amount       | %    | Amount       | %    | Amount       | %     | Amount    | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |      |              |      |              |      |              |       |           |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 11 092      | 1.5% | 12 294       | 1.7% | 13 296       | 1.8% | 683 885      | 94.9% | 720 567   | 29.6%  | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 5 376       | 1.7% | 5 660        | 1.8% | 5 515        | 1.7% | 305 101      | 94.9% | 321 652   | 13.2%  | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 8 220       | 1.4% | 7 765        | 1.3% | 7 390        | 1.2% | 568 683      | 96.1% | 592 058   | 24.3%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 4 011       | 1.5% | 3 949        | 1.4% | 4 340        | 1.6% | 262 992      | 95.5% | 275 293   | 11.3%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 4 047       | 1.5% | 3 964        | 1.4% | 4 379        | 1.6% | 264 457      | 95.5% | 276 847   | 11.4%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | -    | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | 4 285       | 2.0% | -            | -    | 0            | -    | 210 954      | 98.0% | 215 239   | 8.8%   | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -    | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | - |
| Other   | 181         | 5%   | 161          | 5%   | 159          | 5%   | 32 479       | 98.5% | 32 980    | 1.4%   | -                                       | - | -  | - |
| Total By Income Source  | 37 213      | 1.5% | 33 794       | 1.4% | 35 078       | 1.4% | 2 328 551    | 95.6% | 2 434 637 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |      |              |      |              |      |              |       |           |        |   |   |  |   |
| Organs of State   | 9 230       | 2.0% | 8 038        | 1.7% | 7 421        | 1.6% | 436 879      | 94.7% | 461 567   | 19.0%  | -                                       | - | -  | - |
| Commercial  | 8 938       | 1.7% | 7 204        | 1.3% | 6 511        | 1.2% | 511 980      | 95.8% | 534 632   | 22.0%  | -                                       | - | -  | - |
| Households  | 19 046      | 1.3% | 18 551       | 1.3% | 21 147       | 1.5% | 1 379 693    | 95.9% | 1 438 437 | 59.1%  | -                                       | - | -  | - |
| Other   | -           | -    | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | - |
| Total By Customer Group   | 37 213      | 1.5% | 33 794       | 1.4% | 35 078       | 1.4% | 2 328 551    | 95.6% | 2 434 637 | 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        | 81 165      | 1.5% | 125 032      | 2.3% | 125 199      | 2.3% | 5 131 500    | 93.9%  | 5 462 897 | 98.7%  |
| Bulk Water              | -           | -    | -            | -    | -            | -    | -            | -      | -         | -      |
| PAYE deductions         | -           | -    | -            | -    | -            | -    | -            | -      | -         | -      |
| VAT (output less input) | -           | -    | -            | -    | -            | -    | -            | -      | -         | -      |
| Pensions / Retirement   | -           | -    | -            | -    | -            | -    | -            | -      | -         | -      |
| Loan repayments         | -           | -    | -            | -    | -            | -    | -            | -      | -         | -      |
| Trade Creditors         | 453         | .7%  | 4 337        | 6.3% | 299          | .4%  | 64 097       | 92.6%  | 69 187    | 1.3%   |
| Auditor-General         | -           | -    | -            | -    | -            | -    | 43           | 100.0% | 43        | -      |
| Other                   | -           | -    | -            | -    | -            | -    | -            | -      | -         | -      |
| Total                   | 81 618      | 1.5% | 129 369      | 2.3% | 125 498      | 2.3% | 5 195 641    | 93.9%  | 5 532 126 | 100.0% |

Contact Details

|                   |                      |              |
|-------------------|----------------------|--------------|
| Municipal Manager | Mr Amos Goliath      | 058 718 3737 |
| Financial Manager | Mrs Jemina M 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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

|   | 2023/24                         |  |  |                                       |   | 2022/23                                |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|---------------------------------|--|--|---------------------------------------|---|--|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter<br>Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Year to Date<br>Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | First Quarter<br>Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |  |  |                                       |   |  |   |                                   |
| Operating Revenue and Expenditure                           |                                 |  |  |                                       |   |  |   |                                   |
| Operating Revenue   | 249 006                         | 64 138                                 | 25.8%                                  | 64 138                                | 25.8%   | 57 621                                 | 29.1%   | 11.3%                             |
| Exchange Revenue  |                                 |  |  |                                       |   |  |   |                                   |
| Service charges - Electricity                               | 32 497                          | 44                                     | 1%                                     | 44                                    | 1%  | 31                                     | 1%  | 40.8%                             |
| Service charges - Water                                     | 33 051                          | 4 527                                  | 13.7%                                  | 4 527                                 | 13.7%   | 2 949                                  | 28.6%   | 53.5%                             |
| Service charges - Waste Water Management                    | 12 732                          | 3 803                                  | 29.9%                                  | 3 803                                 | 29.9%   | 3 472                                  | 25.7%   | 9.5%                              |
| Service charges - Waste Management                          | 11 118                          | 3 431                                  | 30.9%                                  | 3 431                                 | 30.9%   | 3 137                                  | 26.4%   | 9.4%                              |
| Sale of Goods and Rendering of Services                     | 614                             | 25                                     | 4.1%                                   | 25                                    | 4.1%  | (334)                                  | (680.7%)  | (107.5%)                          |
| Agency services   | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Interest  | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Interest earned from Receivables                            | 31 884                          | 7 635                                  | 23.9%                                  | 7 635                                 | 23.9%   | 6 823                                  | 32.0%   | 11.9%                             |
| Interest earned from Current and Non Current Assets         | 822                             | 2                                      | 2%                                     | 2                                     | 2%  | 10                                     | 1.3%  | (82.2%)                           |
| Dividends   | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Rent on Land  | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Rental from Fixed Assets                                    | 889                             | 437                                    | 49.2%                                  | 437                                   | 49.2%   | 238                                    | 28.2%   | 83.9%                             |
| Licence and permits   | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Operational Revenue   | 1 941                           | 584                                    | 30.1%                                  | 584                                   | 30.1%   | 309                                    | 16.8%   | 89.0%                             |
| Non-Exchange Revenue  |                                 |  |  |                                       |   |  |   |                                   |
| Property rates  | 19 219                          | 9 806                                  | 51.0%                                  | 9 806                                 | 51.0%   | 9 429                                  | 51.2%   | 4.0%                              |
| Surcharges and Taxes  | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Fines, penalties and forfeits                               | 53                              | 11                                     | 20.1%                                  | 11                                    | 20.1%   | -                                      | -   | (100.0%)                          |
| Licences or permits   | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Transfer and subsidies - Operational                        | 104 188                         | 31 952                                 | 30.7%                                  | 31 952                                | 30.7%   | 31 557                                 | 32.4%   | 1.3%                              |
| Interest  | -                               | 1 882                                  | -                                      | 1 882                                 | -   | -                                      | -   | (100.0%)                          |
| Fuel Levy   | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Operational Revenue   | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Gains on disposal of Assets                                 | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Other Gains   | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Discontinued Operations                                     | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Operating Expenditure                                       | 250 206                         | 50 568                                 | 20.2%                                  | 50 568                                | 20.2%   | 33 155                                 | 16.8%   | 52.5%                             |
| Employee related costs                                      | 109 292                         | 23 616                                 | 21.6%                                  | 23 616                                | 21.6%   | 22 540                                 | 24.8%   | 4.8%                              |
| Remuneration of councillors                                 | 7 096                           | 1 019                                  | 14.4%                                  | 1 019                                 | 14.4%   | 1 857                                  | 26.9%   | (45.1%)                           |
| Bulk purchases - electricity                                | 33 556                          | 12 506                                 | 37.3%                                  | 12 506                                | 37.3%   | 913                                    | 4.7%  | 1 269.8%                          |
| Inventory consumed  | 5 179                           | 1 558                                  | 30.1%                                  | 1 558                                 | 30.1%   | 1 050                                  | 29.4%   | 48.5%                             |
| Debt impairment   | 21 343                          | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Depreciation and amortisation                               | 22 396                          | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Interest  | 5 897                           | 2 085                                  | 35.4%                                  | 2 085                                 | 35.4%   | 15                                     | .5%   | 13 872.2%                         |
| Contracted services   | 7 504                           | 2 704                                  | 36.0%                                  | 2 704                                 | 36.0%   | 259                                    | 2.1%  | 944.8%                            |
| Transfers and subsidies                                     | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Irrecoverable debts written off                             | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Operational costs   | 37 941                          | 7 078                                  | 18.7%                                  | 7 078                                 | 18.7%   | 6 522                                  | 18.7%   | 8.5%                              |
| Losses on disposal of Assets                                | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Other Losses  | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Surplus/(Deficit)   | (1 199)                         | 13 570                                 |  | 13 570                                |   | 24 466                                 |   |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 1 220                           | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Transfers and subsidies - capital (in-kind)                 | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 21                              | 13 570                                 |  | 13 570                                |   | 24 466                                 |   |                                   |
| Income Tax  | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 21                              | 13 570                                 |  | 13 570                                |   | 24 466                                 |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 21                              | 13 570                                 |  | 13 570                                |   | 24 466                                 |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                               | -                                      | -                                      | -                                     | -   | -                                      | -   | -                                 |
| Surplus/(Deficit) for the year                              | 21                              | 13 570                                 |  | 13 570                                |   | 24 466                                 |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2023/24                         |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                                 |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                  |                                 |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 60 180                          | 6 896                 | 11.5%                                  | 6 896                 | 11.5%   | 7 090                 | 13.2%   | (2.7%)                            |
| National Government  | 60 180                          | 6 896                 | 11.5%                                  | 6 896                 | 11.5%   | 7 090                 | 18.3%   | (2.7%)                            |
| Provincial Government  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                   | 60 180                          | 6 896                 | 11.5%                                  | 6 896                 | 11.5%   | 7 090                 | 18.3%   | (2.7%)                            |
| Borrowing  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds                                       | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Capital Expenditure Functional                                   | 60 180                          | 6 896                 | 11.5%                                  | 6 896                 | 11.5%   | 7 090                 | 13.2%   | (2.7%)                            |
| Municipal governance and administration                          | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Executive and Council  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Finance and administration                                       | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internal audit   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety                                      | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Social Services                                    | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Sport And Recreation   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                              | 4 004                           | 1 094                 | 27.3%                                  | 1 094                 | 27.3%   | 673                   | 1.9%  | 62.5%                             |
| Planning and Development   | 4 004                           | 1 094                 | 27.3%                                  | 1 094                 | 27.3%   | 673                   | 1.9%  | 62.5%                             |
| Road Transport   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Environmental Protection   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 56 176                          | 5 803                 | 10.3%                                  | 5 803                 | 10.3%   | 6 417                 | 38.1%   | (9.6%)                            |
| Energy sources   | 5 000                           | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Water Management   | 2 949                           | 1 441                 | 48.8%                                  | 1 441                 | 48.8%   | 574                   | 37.9%   | 150.9%                            |
| Waste Water Management   | 48 227                          | 4 362                 | 9.0%                                   | 4 362                 | 9.0%  | 5 843                 | 38.1%   | (25.3%)                           |
| Waste Management   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |
|--|---------|---------------|--------------|---------------|
|  | Budget  | First Quarter | Year to Date | First Quarter |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 156 396            | 65 205             | 41.7%                            | 65 205             | 41.7%  | 56 918             | 27.9%  | 14.6%                          |
| Property rates  | 9 626              | 1 728              | 18.0%                            | 1 728              | 18.0%  | 1 291              | 8.2%   | 33.8%                          |
| Service charges                                       | 44 348             | 3 226              | 7.3%                             | 3 226              | 7.3%   | 9 663              | 16.9%  | (66.6%)                        |
| Other revenue   | 2 281              | 3 955              | 173.4%                           | 3 955              | 173.4%                                       | 3 347              | 210.5%                                       | 18.2%                          |
| Transfers and Subsidies - Operational                 | 98 098             | 37 369             | 38.1%                            | 37 369             | 38.1%  | 36 328             | 40.6%  | 2.9%                           |
| Transfers and Subsidies - Capital                     | 1 220              | 18 927             | 1 551.2%                         | 18 927             | 1 551.2%                                     | 6 289              | 16.2%  | 201.0%                         |
| Interest  | 822                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (204 716)          | (16 195)           | 7.9%                             | (16 195)           | 7.9%   | (6 208)            | 3.6%   | 160.9%                         |
| Suppliers and employees                               | (196 819)          | (16 195)           | 8.1%                             | (16 195)           | 8.1%   | (6 208)            | 3.7%   | 160.9%                         |
| Finance charges                                       | (5 897)            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | (48 321)           | 49 010             | (101.4%)                         | 49 010             | (101.4%)                                     | 50 710             | 152.1%                                       | (3.4%)                         |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 1 013              | 115                | 11.3%                            | 115                | 11.3%  | 131                | 13.4%  | (12.2%)                        |
| Proceeds on disposal of PPE                           | 1 053              | 114                | 10.8%                            | 114                | 10.8%  | 130                | 13.0%  | (12.4%)                        |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | (40)               | 1                  | (2.0%)                           | 1                  | (2.0%)                                       | 1                  | (3.2%)                                       | 16.6%                          |
| Payments  | (60 180)           | (8 182)            | 13.6%                            | (8 182)            | 13.6%  | (7 117)            | 13.2%  | 15.0%                          |
| Capital assets  | (60 180)           | (8 182)            | 13.6%                            | (8 182)            | 13.6%  | (7 117)            | 13.2%  | 15.0%                          |
| Net Cash from/(used) Investing Activities             | (59 167)           | (8 067)            | 13.6%                            | (8 067)            | 13.6%  | (6 986)            | 13.2%  | 15.5%                          |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (107 488)          | 40 943             | (38.1%)                          | 40 943             | (38.1%)                                      | 43 723             | (964.3%)                                     | (6.4%)                         |
| Cash/cash equivalents at the year begin:              | (39 929)           | -                  | -                                | -                  | -  | 658                | 23.6%  | (100.0%)                       |
| Cash/cash equivalents at the year end:                | (147 417)          | 41 319             | (28.0%)                          | 41 319             | (28.0%)                                      | 44 381             | (2 537.5%)                                   | (6.9%)                         |

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 Ito Council Policy |   |
|---|-------------|---|--------------|---|--------------|---|--------------|---|--------|---|---|---|--|---|
|   | Amount      | % | Amount       | % | Amount       | % | Amount       | % | Amount | % | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |   |              |   |              |   |              |   |        |   |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Total By Income Source  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |   |              |   |              |   |              |   |        |   |   |   |  |   |
| Organs of State   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Commercial  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Households  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Total By Customer Group   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

| R thousands             | 0 - 30 Days |      | 31 - 60 Days |      | 61 - 90 Days |      | Over 90 Days |       | Total   |        |
|-------------------------|-------------|------|--------------|------|--------------|------|--------------|-------|---------|--------|
|                         | Amount      | %    | Amount       | %    | Amount       | %    | Amount       | %     | Amount  | %      |
| Creditor Age Analysis   |             |      |              |      |              |      |              |       |         |        |
| Bulk Electricity        | 86          | -    | 5 475        | 2.3% | 5 337        | 2.2% | 227 869      | 95.4% | 238 766 | 64.2%  |
| Bulk Water              | -           | -    | 852          | .8%  | 870          | .9%  | 100 390      | 98.3% | 102 113 | 27.5%  |
| PAYE deductions         | -           | -    | -            | -    | -            | -    | -            | -     | -       | -      |
| VAT (output less input) | -           | -    | -            | -    | -            | -    | -            | -     | -       | -      |
| Pensions / Retirement   | -           | -    | -            | -    | -            | -    | -            | -     | -       | -      |
| Loan repayments         | -           | -    | -            | -    | -            | -    | -            | -     | -       | -      |
| Trade Creditors         | 57          | 1.2% | 135          | 2.9% | -            | -    | 4 444        | 95.9% | 4 636   | 1.2%   |
| Auditor-General         | 1 005       | 6.4% | 133          | .8%  | 32           | .2%  | 14 596       | 92.6% | 15 765  | 4.2%   |
| Other                   | 89          | .8%  | 814          | 7.7% | 767          | 7.2% | 8 964        | 84.3% | 10 634  | 2.9%   |
| Total                   | 1 237       | .3%  | 7 409        | 2.0% | 7 005        | 1.9% | 356 262      | 95.8% | 371 915 | 100.0% |

Contact Details

|                   |                      |              |
|-------------------|----------------------|--------------|
| Municipal Manager | Mr Mrs N.F Malatje   | 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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24               |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|-----------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 424 576               | 43                    | -                                      | 43                    | -   | 39 152                | 11.4%   | (99.9%)                           |
| Exchange Revenue  |                       |                       |  |                       |   |                       |   |                                   |
| Service charges - Electricity                               | 79 176                | -                     | -                                      | -                     | -   | 12 871                | 20.8%   | (100.0%)                          |
| Service charges - Water                                     | 33 249                | (1)                   | -                                      | (1)                   | -   | 2 800                 | 8.7%  | (100.0%)                          |
| Service charges - Waste Water Management                    | 35 209                | 4                     | -                                      | 4                     | -   | 5 245                 | 16.0%   | (99.9%)                           |
| Service charges - Waste Management                          | 30 900                | 0                     | -                                      | 0                     | -   | 3 609                 | 16.3%   | (100.0%)                          |
| Sale of Goods and Rendering of Services                     | 651                   | 30                    | 4.6%                                   | 30                    | 4.6%  | 75                    | 9.0%  | (59.7%)                           |
| Agency services   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest earned from Receivables                            | 93 000                | (1)                   | -                                      | (1)                   | -   | 10 139                | 17.6%   | (100.0%)                          |
| Interest earned from Current and Non Current Assets         | 270                   | -                     | -                                      | -                     | -   | 0                     | -   | (100.0%)                          |
| Dividends   | 39                    | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Rent on Land  | 100                   | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Rental from Fixed Assets                                    | 1 080                 | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Licence and permits   | 100                   | 2                     | 2.3%                                   | 2                     | 2.3%  | 0                     | -   | 1 367.5%                          |
| Operational Revenue   | 895                   | 3                     | .3%                                    | 3                     | .3%   | 113                   | 5.7%  | (97.4%)                           |
| Non-Exchange Revenue  |                       |                       |  |                       |   |                       |   |                                   |
| Property rates  | 23 833                | -                     | -                                      | -                     | -   | 3 544                 | 14.7%   | (100.0%)                          |
| Surcharges and Taxes  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Fines, penalties and forfeits                               | 500                   | 5                     | 1.0%                                   | 5                     | 1.0%  | 8                     | 5.6%  | (38.3%)                           |
| Licences or permits   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfer and subsidies - Operational                        | 115 574               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest  | 10 000                | (0)                   | -                                      | (0)                   | -   | 747                   | -   | (100.0%)                          |
| Fuel Levy   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operational Revenue   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Gains on disposal of Assets                                 | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other Gains   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Discontinued Operations                                     | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 389 244               | 15 364                | 3.9%                                   | 15 364                | 3.9%  | 12 303                | 3.6%  | 24.9%                             |
| Employee related costs                                      | 114 545               | 9 632                 | 8.4%                                   | 9 632                 | 8.4%  | 9 307                 | 8.4%  | 3.5%                              |
| Remuneration of councillors                                 | 7 732                 | 653                   | 8.4%                                   | 653                   | 8.4%  | 805                   | 12.9%   | (18.9%)                           |
| Bulk purchases - electricity                                | 76 000                | 536                   | .7%                                    | 536                   | .7%   | 329                   | .5%   | 62.9%                             |
| Inventory consumed  | 10 555                | 1 290                 | 12.2%                                  | 1 290                 | 12.2%   | 145                   | 1.9%  | 790.3%                            |
| Debt impairment   | 72 886                | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Depreciation and amortisation                               | 40 675                | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest  | 3 722                 | 177                   | 4.8%                                   | 177                   | 4.8%  | 62                    | .7%   | 188.0%                            |
| Contracted services   | 19 156                | 2 194                 | 11.5%                                  | 2 194                 | 11.5%   | 303                   | 1.6%  | 624.4%                            |
| Transfers and subsidies                                     | 1 722                 | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Irrecoverable debts written off                             | 24 295                | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operational costs   | 17 955                | 882                   | 4.9%                                   | 882                   | 4.9%  | 1 353                 | 4.2%  | (34.8%)                           |
| Losses on disposal of Assets                                | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other Losses  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | 35 332                | (15 321)              |  | (15 321)              |   | 26 848                |   |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 41 196                | 195                   | .5%                                    | 195                   | .5%   | -                     | -   | (100.0%)                          |
| Transfers and subsidies - capital (in-kind)                 | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 76 528                | (15 126)              |  | (15 126)              |   | 26 848                |   |                                   |
| Income Tax  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 76 528                | (15 126)              |  | (15 126)              |   | 26 848                |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 76 528                | (15 126)              |  | (15 126)              |   | 26 848                |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 76 528                | (15 126)              |  | (15 126)              |   | 26 848                |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2023/24               |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|-----------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | First Quarter         |                       | Year to Date                           |                       | First Quarter   |                       |   |                                   |
|  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                       |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                    |                       |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 41 196                | -                     | -                                      | -                     | -   | 4 104                 | 7.8%  | (100.0%)                          |
| National Government  | 41 196                | -                     | -                                      | -                     | -   | 4 104                 | 8.8%  | (100.0%)                          |
| Provincial Government  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| District Municipality  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agents) | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers recognised - capital                                     | 41 196                | -                     | -                                      | -                     | -   | 4 104                 | 8.8%  | (100.0%)                          |
| Borrowing  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internally generated funds   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Capital Expenditure Functional                                     | 41 196                | -                     | -                                      | -                     | -   | 4 104                 | 7.8%  | (100.0%)                          |
| Municipal governance and administration                            | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Executive and Council  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Finance and administration   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Internal audit   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Public Safety  | 991                   | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Community and Social Services                                      | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Sport And Recreation   | 991                   | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Public Safety  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Housing  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Health   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                                | 8 005                 | -                     | -                                      | -                     | -   | 8                     | .1%   | (100.0%)                          |
| Planning and Development   | -                     | -                     | -                                      | -                     | -   | 8                     | .7%   | (100.0%)                          |
| Road Transport   | 8 005                 | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Environmental Protection   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 32 200                | -                     | -                                      | -                     | -   | 4 095                 | 12.8%   | (100.0%)                          |
| Energy sources   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Water Management   | 24 585                | -                     | -                                      | -                     | -   | 3 791                 | 25.5%   | (100.0%)                          |
| Waste Water Management   | 3 472                 | -                     | -                                      | -                     | -   | 304                   | 2.5%  | (100.0%)                          |
| Waste Management   | 4 143                 | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 357 092            | 10 308             | 2.9%                             | 10 308             | 2.9%   | 25 728             | 12.3%  | (59.9%)                        |
| Property rates  | 22 848             | 2 169              | 9.5%                             | 2 169              | 9.5%   | 3 581              | 21.2%  | (39.4%)                        |
| Service charges                                       | 136 602            | 7 423              | 5.4%                             | 7 423              | 5.4%   | 21 703             | -  | (65.8%)                        |
| Other revenue   | 2 519              | 716                | 28.4%                            | 716                | 28.4%  | 443                | 29.5%  | 61.5%                          |
| Transfers and Subsidies - Operational                 | 115 574            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and Subsidies - Capital                     | 41 196             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Interest  | 38 354             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (210 441)          | (20 699)           | 9.8%                             | (20 699)           | 9.8%   | 9 576              | (2.3%)                                       | (316.1%)                       |
| Suppliers and employees                               | (198 277)          | (20 699)           | 10.4%                            | (20 699)           | 10.4%  | 9 576              | (2.4%)                                       | (316.1%)                       |
| Finance charges                                       | (12 164)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 146 652            | (10 391)           | (7.1%)                           | (10 391)           | (7.1%)                                       | 35 304             | (17.7%)                                      | (129.4%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | (38 622)           | 3 340              | (8.6%)                           | 3 340              | (8.6%)                                       | -                  | -  | (100.0%)                       |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | (39 933)           | 3 340              | (8.4%)                           | 3 340              | (8.4%)                                       | -                  | -  | (100.0%)                       |
| Decrease (increase) in non-current investments        | 1 310              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | 41 196             | -                  | -                                | -                  | -  | (4 719)            | 10.1%  | (100.0%)                       |
| Capital assets  | 41 196             | -                  | -                                | -                  | -  | (4 719)            | 10.1%  | (100.0%)                       |
| Net Cash from/(used) Investing Activities             | 2 573              | 3 340              | 129.8%                           | 3 340              | 129.8%                                       | (4 719)            | 10.2%  | (170.8%)                       |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (800)              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | (800)              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | (800)              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 148 425            | (7 051)            | (4.8%)                           | (7 051)            | (4.8%)                                       | 30 585             | (12.4%)                                      | (123.1%)                       |
| Cash/cash equivalents at the year begin:              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash/cash equivalents at the year end:                | 148 425            | (7 051)            | (4.8%)                           | (7 051)            | (4.8%)                                       | 30 585             | (12.8%)                                      | (123.1%)                       |

Part 4: Debtor Age Analysis

|   | 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 |   |
|---|-------------|---|--------------|---|--------------|---|--------------|---|--------|---|---|---|--|---|
| R thousands   | Amount      | % | Amount       | % | Amount       | % | Amount       | % | Amount | % | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |   |              |   |              |   |              |   |        |   |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Total By Income Source  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |   |              |   |              |   |              |   |        |   |   |   |  |   |
| Organs of State   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Commercial  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Households  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Total By Customer Group   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                   |                                  |              |
|-------------------|----------------------------------|--------------|
| Municipal Manager | Ms Matiro Rebecca Ellen Mogopodi | 051 924 0654 |
| Financial Manager | Mr Kgogane Seleke                | 051 924 0654 |

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: THABO MOFUTSANYANA (DC19)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

|   | 2023/24               |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|-----------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget                | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|   | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                       |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                       |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 159 633               | 58 683                | 36.8%                                  | 58 683                | 36.8%   | 52 146                | 32.2%   | 12.5%                             |
| Exchange Revenue  |                       |                       |  |                       |   |                       |   |                                   |
| Service charges - Electricity                               | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Service charges - Water                                     | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Service charges - Waste Water Management                    | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Service charges - Waste Management                          | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Sale of Goods and Rendering of Services                     | 10                    | 62                    | 615.6%                                 | 62                    | 615.6%  | 88                    | 1 354.4%  | (30.0%)                           |
| Agency services   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest earned from Receivables                            | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest earned from Current and Non Current Assets         | 4 131                 | 1 565                 | 37.9%                                  | 1 565                 | 37.9%   | 649                   | 31.6%   | 141.3%                            |
| Dividends   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Rent on Land  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Rental from Fixed Assets                                    | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Licence and permits   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operational Revenue   | 10 172                | 550                   | 5.4%                                   | 550                   | 5.4%  | 530                   | 5.4%  | 3.8%                              |
| Non-Exchange Revenue  |                       |                       |  |                       |   |                       |   |                                   |
| Property rates  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surcharges and Taxes  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Fines, penalties and forfeits                               | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Licences or permits   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfer and subsidies - Operational                        | 145 320               | 56 506                | 38.9%                                  | 56 506                | 38.9%   | 50 879                | 33.9%   | 11.1%                             |
| Interest  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Fuel Levy   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operational Revenue   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Gains on disposal of Assets                                 | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other Gains   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Discontinued Operations                                     | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 184 408               | 35 866                | 19.4%                                  | 35 866                | 19.4%   | 11 239                | 6.1%  | 219.1%                            |
| Employee related costs                                      | 102 318               | 24 636                | 24.1%                                  | 24 636                | 24.1%   | 21 125                | 20.6%   | 16.6%                             |
| Remuneration of councillors                                 | 9 197                 | 2 112                 | 23.0%                                  | 2 112                 | 23.0%   | 2 616                 | 28.7%   | (19.3%)                           |
| Bulk purchases - electricity                                | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Inventory consumed  | 532                   | 42                    | 7.8%                                   | 42                    | 7.8%  | 20                    | 13.7%   | 113.0%                            |
| Debt impairment   | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Depreciation and amortisation                               | 4 357                 | 610                   | 14.0%                                  | 610                   | 14.0%   | 725                   | 17.6%   | (15.9%)                           |
| Interest  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Contracted services   | 28 487                | 3 688                 | 12.9%                                  | 3 688                 | 12.9%   | (18 418)              | (58.3%)   | (120.0%)                          |
| Transfers and subsidies                                     | 11 576                | 1 482                 | 12.8%                                  | 1 482                 | 12.8%   | 1 472                 | 11.4%   | .7%                               |
| Irrecoverable debts written off                             | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operational costs   | 27 941                | 3 296                 | 11.8%                                  | 3 296                 | 11.8%   | 3 700                 | 16.4%   | (10.9%)                           |
| Losses on disposal of Assets                                | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other Losses  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit)   | (24 775)              | 22 817                |  | 22 817                |   | 40 906                |   |                                   |
| Transfers and subsidies - capital (monetary allocations)    | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (in-kind)                 | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | (24 775)              | 22 817                |  | 22 817                |   | 40 906                |   |                                   |
| Income Tax  | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | (24 775)              | 22 817                |  | 22 817                |   | 40 906                |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | (24 775)              | 22 817                |  | 22 817                |   | 40 906                |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                     | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | (24 775)              | 22 817                |  | 22 817                |   | 40 906                |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands  |                    |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                    |                    |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 1 450              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| National Government  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Provincial Government  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| District Municipality  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agency) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Borrowing  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds   | 1 450              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Capital Expenditure Functional                                     | 14 802             | 116                | .8%                              | 116                | .8%  | 209                | 5.2%   | (44.7%)                           |
| Municipal governance and administration                            | 3 610              | 116                | 3.2%                             | 116                | 3.2%   | 209                | 6.6%   | (44.7%)                           |
| Executive and Council  | 800                | 50                 | 6.3%                             | 50                 | 6.3%   | 18                 | 2.3%   | 175.9%                            |
| Finance and administration   | 2 810              | 66                 | 2.3%                             | 66                 | 2.3%   | 191                | 8.1%   | (65.7%)                           |
| Internal audit   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety  | 1 192              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Social Services                                      | 800                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Sport And Recreation   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Public Safety  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health   | 392                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                                | 10 000             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Planning and Development   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Road Transport   | 10 000             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Environmental Protection   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Energy sources   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Water Management   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 144 650            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Property rates  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other revenue   | 110                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and Subsidies - Operational                 | 141 957            | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and Subsidies - Capital                     | 2 583              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (176 074)          | 2 242              | (1.3%)                           | 2 242              | (1.3%)                                       | 8 314              | 5.9%   | (73.0%)                        |
| Suppliers and employees                               | (176 074)          | 2 242              | (1.3%)                           | 2 242              | (1.3%)                                       | 8 314              | 5.9%   | (73.0%)                        |
| Finance charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | (31 424)           | 2 242              | (7.1%)                           | 2 242              | (7.1%)                                       | 8 314              | 2.8%   | (73.0%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 2 452              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | 2 452              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Capital assets  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Investing Activities             | 2 452              | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | (28 972)           | 2 242              | (7.7%)                           | 2 242              | (7.7%)                                       | 8 314              | 2.8%   | (73.0%)                        |
| Cash/cash equivalents at the year begin:              | 28 916             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Cash/cash equivalents at the year end:                | (56)               | 2 242              | (4 027.9%)                       | 2 242              | (4 027.9%)                                   | 8 314              | 2.8%   | (73.0%)                        |

Part 4: Debtor Age Analysis

|   | 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 |   |
|---|-------------|---|--------------|---|--------------|---|--------------|--------|--------|--------|---|---|--|---|
| R thousands   | Amount      | % | Amount       | % | Amount       | % | Amount       | %      | Amount | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |   |              |   |              |   |              |        |        |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | 9 769        | 100.0% | 9 769  | 100.0% | -                                       | - | -  | - |
| Total By Income Source  | -           | - | -            | - | -            | - | 9 769        | 100.0% | 9 769  | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |   |              |   |              |   |              |        |        |        |   |   |  |   |
| Organs of State   | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Commercial  | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Households  | -           | - | -            | - | -            | - | -            | -      | -      | -      | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | 9 769        | 100.0% | 9 769  | 100.0% | -                                       | - | -  | - |
| Total By Customer Group   | -           | - | -            | - | -            | - | 9 769        | 100.0% | 9 769  | 100.0% | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

|                         | 0 - 30 Days |        | 31 - 60 Days |   | 61 - 90 Days |   | Over 90 Days |       | Total  |        |
|-------------------------|-------------|--------|--------------|---|--------------|---|--------------|-------|--------|--------|
| R thousands             | Amount      | %      | Amount       | % | Amount       | % | Amount       | %     | Amount | %      |
| Creditor Age Analysis   |             |        |              |   |              |   |              |       |        |        |
| Bulk Electricity        | -           | -      | -            | - | -            | - | -            | -     | -      | -      |
| Bulk Water              | -           | -      | -            | - | -            | - | -            | -     | -      | -      |
| PAYE deductions         | 1 581       | 100.0% | -            | - | -            | - | -            | -     | 1 581  | 33.9%  |
| VAT (output less input) | -           | -      | -            | - | -            | - | -            | -     | -      | -      |
| Pensions / Retirement   | -           | -      | -            | - | -            | - | -            | -     | -      | -      |
| Loan repayments         | -           | -      | -            | - | -            | - | -            | -     | -      | -      |
| Trade Creditors         | 38          | 1.3%   | -            | - | -            | - | 2 793        | 98.7% | 2 831  | 60.7%  |
| Auditor-General         | -           | -      | -            | - | -            | - | -            | -     | -      | -      |
| Other                   | 133         | 53.5%  | -            | - | -            | - | 116          | 46.5% | 249    | 5.3%   |
| Total                   | 1 752       | 37.6%  | -            | - | -            | - | 2 909        | 62.4% | 4 661  | 100.0% |

Contact Details

|                   |                        |              |
|-------------------|------------------------|--------------|
| Municipal Manager | Ms Takatso P M Lebenya | 058 718 1000 |
| Financial Manager | Mr Duncan Mthahlo      | 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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

|   | 2023/24                         |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|   | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|   |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands   |                                 |                       |  |                       |   |                       |   |                                   |
| Operating Revenue and Expenditure                           |                                 |                       |  |                       |   |                       |   |                                   |
| Operating Revenue   | 1 191 279                       | -                     | -                                      | -                     | -   | 290 860               | 25.7%   | (100.0%)                          |
| Exchange Revenue  |                                 |                       |  |                       |   |                       |   |                                   |
| Service charges - Electricity                               | 450 787                         | -                     | -                                      | -                     | -   | 98 027                | 22.9%   | (100.0%)                          |
| Service charges - Water                                     | 186 451                         | -                     | -                                      | -                     | -   | 32 501                | 18.4%   | (100.0%)                          |
| Service charges - Waste Water Management                    | 66 698                          | -                     | -                                      | -                     | -   | 14 651                | 23.1%   | (100.0%)                          |
| Service charges - Waste Management                          | 46 296                          | -                     | -                                      | -                     | -   | 10 264                | 23.3%   | (100.0%)                          |
| Sale of Goods and Rendering of Services                     | 8 635                           | -                     | -                                      | -                     | -   | 1 315                 | 15.3%   | (100.0%)                          |
| Agency services   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest earned from Receivables                            | 33 086                          | -                     | -                                      | -                     | -   | 9 286                 | 30.0%   | (100.0%)                          |
| Interest earned from Current and Non Current Assets         | 25                              | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Dividends   | 1 655                           | -                     | -                                      | -                     | -   | 193                   | 12.2%   | (100.0%)                          |
| Rent on Land  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Rental from Fixed Assets                                    | 8 003                           | -                     | -                                      | -                     | -   | 1 816                 | 23.9%   | (100.0%)                          |
| Licence and permits   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operational Revenue   | 10 743                          | -                     | -                                      | -                     | -   | 269                   | 2.6%  | (100.0%)                          |
| Non-Exchange Revenue  |                                 |                       |  |                       |   |                       |   |                                   |
| Property rates  | 86 281                          | -                     | -                                      | -                     | -   | 20 510                | 22.9%   | (100.0%)                          |
| Surcharges and Taxes  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Fines, penalties and forfeits                               | 4 974                           | -                     | -                                      | -                     | -   | 407                   | 8.7%  | (100.0%)                          |
| Licences or permits   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfer and subsidies - Operational                        | 284 237                         | -                     | -                                      | -                     | -   | 100 399               | 38.3%   | (100.0%)                          |
| Interest  | 2 843                           | -                     | -                                      | -                     | -   | 1 005                 | 37.2%   | (100.0%)                          |
| Fuel Levy   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operational Revenue   | 565                             | -                     | -                                      | -                     | -   | 122                   | -   | (100.0%)                          |
| Gains on disposal of Assets                                 | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other Gains   | -                               | -                     | -                                      | -                     | -   | 93                    | -   | (100.0%)                          |
| Discontinued Operations                                     | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Operating Expenditure                                       | 1 126 989                       | -                     | -                                      | -                     | -   | 136 116               | 12.4%   | (100.0%)                          |
| Employee related costs                                      | 396 117                         | -                     | -                                      | -                     | -   | 87 391                | 23.9%   | (100.0%)                          |
| Remuneration of councillors                                 | 25 032                          | -                     | -                                      | -                     | -   | 5 603                 | 25.2%   | (100.0%)                          |
| Bulk purchases - electricity                                | 318 545                         | -                     | -                                      | -                     | -   | 1 648                 | .5%   | (100.0%)                          |
| Inventory consumed  | 17 276                          | -                     | -                                      | -                     | -   | 4 941                 | 35.7%   | (100.0%)                          |
| Debt impairment   | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Depreciation and amortisation                               | 9 413                           | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Interest  | 8 600                           | -                     | -                                      | -                     | -   | 1 650                 | 19.0%   | (100.0%)                          |
| Contracted services   | 159 894                         | -                     | -                                      | -                     | -   | 18 378                | 13.0%   | (100.0%)                          |
| Transfers and subsidies                                     | 461                             | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Irrecoverable debts written off                             | 58 749                          | -                     | -                                      | -                     | -   | 690                   | .8%   | (100.0%)                          |
| Operational costs   | 132 846                         | -                     | -                                      | -                     | -   | 15 864                | 14.7%   | (100.0%)                          |
| Losses on disposal of Assets                                | 58                              | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Other Losses  | -                               | -                     | -                                      | -                     | -   | (49)                  | -   | (100.0%)                          |
| Surplus/(Deficit)   | 64 290                          | -                     | -                                      | -                     | -   | 154 744               |   |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 70 483                          | -                     | -                                      | -                     | -   | (0)                   | -   | (100.0%)                          |
| Transfers and subsidies - capital (in-kind)                 | 1 179                           | -                     | -                                      | -                     | -   | 1 120                 | -   | (100.0%)                          |
| Surplus/(Deficit) after capital transfers and contributions | 135 952                         | -                     | -                                      | -                     | -   | 155 863               |   |                                   |
| Income Tax  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) after income tax                          | 135 952                         | -                     | -                                      | -                     | -   | 155 863               |   |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) attributable to municipality              | 135 952                         | -                     | -                                      | -                     | -   | 155 863               |   |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Surplus/(Deficit) for the year                              | 135 952                         | -                     | -                                      | -                     | -   | 155 863               |   |                                   |

**Part 2: Capital Revenue and Expenditure**

|   |  | 2023/24               |                       |  |                       | 2022/23   |                       | Q1 of 2022/23<br>to Q1 of 2023/24 |   |
|---|--|-----------------------|-----------------------|--|-----------------------|---|-----------------------|-----------------------------------|---|
|   |  | First Quarter         |                       | Year to Date                           |                       | First Quarter   |                       |                                   |   |
|   |  | Main<br>appropriation | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure |                                   | Total<br>Expenditure as<br>% of main<br>appropriation |
| R thousands   |  |                       |                       |  |                       |   |                       |                                   |   |
| Capital Revenue and Expenditure                                   |  |                       |                       |  |                       |   |                       |                                   |   |
| Source of Finance   |  | 134 568               | -                     | -                                      | -                     | -   | 13 129                | 16.3%                             | (100.0%)  |
| National Government   |  | 69 481                | -                     | -                                      | -                     | -   | 8 504                 | 15.9%                             | (100.0%)  |
| Provincial Government   |  | -                     | -                     | -                                      | -                     | -   | 1 120                 | -                                 | (100.0%)  |
| District Municipality   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Transfers and subsidies - capital (monetary alloc)(Departm Agency |  | 1 500                 | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Transfers recognised - capital                                    |  | 70 981                | -                     | -                                      | -                     | -   | 9 623                 | 17.9%                             | (100.0%)  |
| Borrowing   |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Internally generated funds  |  | 63 587                | -                     | -                                      | -                     | -   | 3 505                 | 12.9%                             | (100.0%)  |
| Capital Expenditure Functional                                    |  | 134 568               | -                     | -                                      | -                     | -   | 13 129                | 16.3%                             | (100.0%)  |
| Municipal governance and administration                           |  | 12 428                | -                     | -                                      | -                     | -   | 435                   | 8.1%                              | (100.0%)  |
| Executive and Council   |  | 252                   | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Finance and administration  |  | 12 067                | -                     | -                                      | -                     | -   | 416                   | 8.5%                              | (100.0%)  |
| Internal audit  |  | 110                   | -                     | -                                      | -                     | -   | 20                    | 35.5%                             | (100.0%)  |
| Community and Public Safety                                       |  | 19 454                | -                     | -                                      | -                     | -   | 921                   | 5.6%                              | (100.0%)  |
| Community and Social Services                                     |  | 13 368                | -                     | -                                      | -                     | -   | 703                   | 8.0%                              | (100.0%)  |
| Sport And Recreation  |  | 4 453                 | -                     | -                                      | -                     | -   | 185                   | 5.4%                              | (100.0%)  |
| Public Safety   |  | 1 482                 | -                     | -                                      | -                     | -   | 33                    | .9%                               | (100.0%)  |
| Housing   |  | 150                   | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Health  |  | -                     | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Economic and Environmental Services                               |  | 55 315                | -                     | -                                      | -                     | -   | 2 364                 | 16.4%                             | (100.0%)  |
| Planning and Development  |  | 750                   | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Road Transport  |  | 54 415                | -                     | -                                      | -                     | -   | 2 364                 | 17.3%                             | (100.0%)  |
| Environmental Protection  |  | 150                   | -                     | -                                      | -                     | -   | -                     | -                                 | -   |
| Trading Services  |  | 46 994                | -                     | -                                      | -                     | -   | 9 408                 | 21.4%                             | (100.0%)  |
| Energy sources  |  | 8 060                 | -                     | -                                      | -                     | -   | 1 191                 | 42.8%                             | (100.0%)  |
| Water Management  |  | 27 960                | -                     | -                                      | -                     | -   | 1 541                 | 8.5%                              | (100.0%)  |
| Waste Water Management  |  | 4 153                 | -                     | -                                      | -                     | -   | 542                   | -                                 | (100.0%)  |
| Waste Management  |  | 6 821                 | -                     | -                                      | -                     | -   | 6 135                 | 26.6%                             | (100.0%)  |
| Other   |  | 377                   | -                     | -                                      | -                     | -   | -                     | -                                 | -   |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 1 299 885          | -                  | -                                | -                  | -  | 267 902            | 21.7%  | (100.0%)                       |
| Property rates  | 79 851             | -                  | -                                | -                  | -  | 11 554             | 15.2%  | (100.0%)                       |
| Service charges                                       | 864 166            | -                  | -                                | -                  | -  | 102 842            | 12.5%  | (100.0%)                       |
| Other revenue   | (39 235)           | -                  | -                                | -                  | -  | 123 254            | 641.4%                                       | (100.0%)                       |
| Transfers and Subsidies - Operational                 | 283 908            | -                  | -                                | -                  | -  | 2 657              | 1.0%   | (100.0%)                       |
| Transfers and Subsidies - Capital                     | 109 540            | -                  | -                                | -                  | -  | 27 403             | 48.5%  | (100.0%)                       |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Dividends   | 1 655              | -                  | -                                | -                  | -  | 193                | 12.2%  | (100.0%)                       |
| Payments  | (858 460)          | -                  | -                                | -                  | -  | (198 273)          | 24.4%  | (100.0%)                       |
| Suppliers and employees                               | (858 460)          | -                  | -                                | -                  | -  | (198 273)          | 24.4%  | (100.0%)                       |
| Finance charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 441 425            | -                  | -                                | -                  | -  | 69 628             | 16.6%  | (100.0%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 17                 | 22                 | 125.8%                           | 22                 | 125.8%                                       | -                  | -  | (100.0%)                       |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | 17                 | 22                 | 125.8%                           | 22                 | 125.8%                                       | -                  | -  | (100.0%)                       |
| Payments  | -                  | -                  | -                                | -                  | -  | (13 129)           | 16.3%  | (100.0%)                       |
| Capital assets  | -                  | -                  | -                                | -                  | -  | (13 129)           | 16.3%  | (100.0%)                       |
| Net Cash from/(used) Investing Activities             | 17                 | 22                 | 125.8%                           | 22                 | 125.8%                                       | (13 129)           | 16.3%  | (100.2%)                       |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (1 937)            | -                  | -                                | -                  | -  | (800)              | 43.5%  | (100.0%)                       |
| Repayment of borrowing                                | (1 937)            | -                  | -                                | -                  | -  | (800)              | 43.5%  | (100.0%)                       |
| Net Cash from/(used) Financing Activities             | (1 937)            | -                  | -                                | -                  | -  | (800)              | 43.5%  | (100.0%)                       |
| Net Increase/(Decrease) in cash held                  | 439 505            | 22                 | -                                | 22                 | -  | 55 700             | 16.5%  | (100.0%)                       |
| Cash/cash equivalents at the year begin:              | (10 775)           | -                  | -                                | -                  | -  | (3 560)            | 34.8%  | (100.0%)                       |
| Cash/cash equivalents at the year end:                | 428 730            | 22                 | -                                | 22                 | -  | 41 596             | 12.7%  | (99.9%)                        |

Part 4: Debtor Age Analysis

|   | 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 |   |
|---|-------------|---|--------------|---|--------------|---|--------------|---|--------|---|---|---|--|---|
| R thousands   | Amount      | % | Amount       | % | Amount       | % | Amount       | % | Amount | % | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |   |              |   |              |   |              |   |        |   |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Total By Income Source  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |   |              |   |              |   |              |   |        |   |   |   |  |   |
| Organs of State   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Commercial  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Households  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Total By Customer Group   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 1 056 344          | 209 633            | 19.8%                            | 209 633            | 19.8%  | 249 704            | 26.7%  | (16.0%)                           |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 390 990            | 40 278             | 10.3%                            | 40 278             | 10.3%  | 67 468             | 21.6%  | (40.3%)                           |
| Service charges - Water                                     | 88 492             | 15 566             | 17.6%                            | 15 566             | 17.6%  | 22 199             | 26.9%  | (29.9%)                           |
| Service charges - Waste Water Management                    | 71 812             | 14 240             | 19.8%                            | 14 240             | 19.8%  | 18 390             | 27.0%  | (22.6%)                           |
| Service charges - Waste Management                          | 57 561             | 10 162             | 17.7%                            | 10 162             | 17.7%  | 14 851             | 27.2%  | (31.6%)                           |
| Sale of Goods and Rendering of Services                     | 1 039              | 330                | 31.8%                            | 330                | 31.8%  | 307                | 31.1%  | 7.7%                              |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 46 712             | 21 492             | 46.0%                            | 21 492             | 46.0%  | 14 949             | 33.7%  | 43.8%                             |
| Interest earned from Current and Non Current Assets         | 2 077              | 1 878              | 90.4%                            | 1 878              | 90.4%  | 443                | 22.4%  | 324.1%                            |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 286                | 91                 | 31.8%                            | 91                 | 31.8%  | 98                 | 36.2%  | (7.3%)                            |
| Licence and permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 669                | 132                | 19.7%                            | 132                | 19.7%  | 1 179              | 185.4%                                       | (88.8%)                           |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 125 698            | 25 300             | 20.1%                            | 25 300             | 20.1%  | 28 161             | 23.6%  | (10.2%)                           |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 1 920              | 16                 | .8%                              | 16                 | .8%  | 20                 | 1.1%   | (19.5%)                           |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 269 087            | 80 148             | 29.8%                            | 80 148             | 29.8%  | 81 639             | 32.8%  | (1.8%)                            |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 1 133 186          | 195 608            | 17.3%                            | 195 608            | 17.3%  | 225 543            | 22.3%  | (13.3%)                           |
| Employee related costs                                      | 280 898            | 70 063             | 24.9%                            | 70 063             | 24.9%  | 68 250             | 25.6%  | 2.7%                              |
| Remuneration of councillors                                 | 18 056             | 4 074              | 22.6%                            | 4 074              | 22.6%  | 4 075              | 23.8%  | -                                 |
| Bulk purchases - electricity                                | 341 478            | 82 366             | 24.1%                            | 82 366             | 24.1%  | 110 458            | 31.3%  | (25.4%)                           |
| Inventory consumed  | 130 725            | 15 427             | 11.8%                            | 15 427             | 11.8%  | 24 046             | 26.1%  | (35.8%)                           |
| Debt impairment   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 76 842             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 22 293             | 7 183              | 32.2%                            | 7 183              | 32.2%  | 19                 | .1%  | 38 485.9%                         |
| Contracted services   | 36 351             | 9 323              | 25.6%                            | 9 323              | 25.6%  | 10 399             | 39.6%  | (10.3%)                           |
| Transfers and subsidies                                     | 180                | 43                 | 23.9%                            | 43                 | 23.9%  | 43                 | 23.9%  | -                                 |
| Irrecoverable debts written off                             | 157 549            | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational costs   | 68 814             | 7 129              | 10.4%                            | 7 129              | 10.4%  | 8 254              | 12.8%  | (13.6%)                           |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | (76 842)           | 14 025             |                                  | 14 025             |  | 24 160             |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 141 235            | 848                | .6%                              | 848                | .6%  | -                  | -  | (100.0%)                          |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 64 393             | 14 873             |                                  | 14 873             |  | 24 160             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 64 393             | 14 873             |                                  | 14 873             |  | 24 160             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 64 393             | 14 873             |                                  | 14 873             |  | 24 160             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 64 393             | 14 873             |                                  | 14 873             |  | 24 160             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  |  | 2023/24            |                    |                                  |                    | 2022/23                                      |                    | Q1 of 2022/23<br>to Q1 of 2023/24 |  |
|--|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|-----------------------------------|--|
|  |  | First Quarter      |                    | Year to Date                     |                    | First Quarter                                |                    |                                   |  |
|  |  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure |                                   | Total Expenditure as % of main appropriation |
| R thousands  |  |                    |                    |                                  |                    |  |                    |                                   |  |
| Capital Revenue and Expenditure                                  |  |                    |                    |                                  |                    |  |                    |                                   |  |
| Source of Finance  |  | 153 235            | 3 930              | 2.6%                             | 3 930              | 2.6%   | 13 139             | 9.7%                              | (70.1%)                                      |
| National Government  |  | 141 235            | 3 930              | 2.8%                             | 3 930              | 2.8%   | 12 821             | 9.5%                              | (69.3%)                                      |
| Provincial Government  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| District Municipality  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc |  | -                  | -                  | -                                | -                  | -  | 318                | -                                 | (100.0%)                                     |
| Transfers recognised - capital                                   |  | 141 235            | 3 930              | 2.8%                             | 3 930              | 2.8%   | 13 139             | 9.7%                              | (70.1%)                                      |
| Borrowing  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Internally generated funds                                       |  | 12 000             | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Capital Expenditure Functional                                   |  | 153 235            | 3 930              | 2.6%                             | 3 930              | 2.6%   | 13 139             | 9.7%                              | (70.1%)                                      |
| Municipal governance and administration                          |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Executive and Council  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Finance and administration                                       |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Internal audit   |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Community and Public Safety                                      |  | 6 500              | -                  | -                                | -                  | -  | 318                | 14.8%                             | (100.0%)                                     |
| Community and Social Services                                    |  | 6 500              | -                  | -                                | -                  | -  | 318                | 14.8%                             | (100.0%)                                     |
| Sport And Recreation   |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Public Safety  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Housing  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Health   |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Economic and Environmental Services                              |  | 23 120             | -                  | -                                | -                  | -  | 282                | 1.5%                              | (100.0%)                                     |
| Planning and Development   |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Road Transport   |  | 23 120             | -                  | -                                | -                  | -  | 282                | 1.5%                              | (100.0%)                                     |
| Environmental Protection   |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Trading Services   |  | 123 615            | 3 930              | 3.2%                             | 3 930              | 3.2%   | 12 539             | 11.0%                             | (68.7%)                                      |
| Energy sources   |  | 30 000             | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Water Management   |  | 91 615             | 3 930              | 4.3%                             | 3 930              | 4.3%   | 12 394             | 15.9%                             | (68.3%)                                      |
| Waste Water Management   |  | 2 000              | -                  | -                                | -                  | -  | 145                | 1.3%                              | (100.0%)                                     |
| Waste Management   |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Other  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |
|--|---------|---------------|--------------|---------------|
|  | Budget  | First Quarter | Year to Date | First Quarter |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 1 027 796          | 178 606            | 17.4%                            | 178 606            | 17.4%  | 251 893            | 26.8%  | (29.1%)                        |
| Property rates  | 108 287            | 20 683             | 19.1%                            | 20 683             | 19.1%  | 17 833             | 21.3%  | 16.0%                          |
| Service charges                                       | 446 996            | 59 193             | 13.2%                            | 59 193             | 13.2%  | 62 571             | 15.3%  | (5.4%)                         |
| Other revenue   | 39 898             | (10 857)           | (27.2%)                          | (10 857)           | (27.2%)                                      | 52 164             | 85.6%  | (120.8%)                       |
| Transfers and Subsidies - Operational                 | 269 087            | 81 995             | 30.5%                            | 81 995             | 30.5%  | 85 299             | 34.2%  | (3.9%)                         |
| Transfers and Subsidies - Capital                     | 141 235            | 27 000             | 19.1%                            | 27 000             | 19.1%  | 33 583             | 24.8%  | (19.6%)                        |
| Interest  | 22 293             | 592                | 2.7%                             | 592                | 2.7%   | 443                | 22.4%  | 33.8%                          |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (867 866)          | (157 626)          | 18.2%                            | (157 626)          | 18.2%  | (243 710)          | 31.6%  | (35.3%)                        |
| Suppliers and employees                               | (867 866)          | (157 626)          | 18.2%                            | (157 626)          | 18.2%  | (243 710)          | 31.6%  | (35.3%)                        |
| Finance charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 159 931            | 20 980             | 13.1%                            | 20 980             | 13.1%  | 8 183              | 4.8%   | 156.4%                         |
| 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  | (153 235)          | (3 930)            | 2.6%                             | (3 930)            | 2.6%   | (13 139)           | 9.7%   | (70.1%)                        |
| Capital assets  | (153 235)          | (3 930)            | 2.6%                             | (3 930)            | 2.6%   | (13 139)           | 9.7%   | (70.1%)                        |
| Net Cash from/(used) Investing Activities             | (153 235)          | (3 930)            | 2.6%                             | (3 930)            | 2.6%   | (13 139)           | 9.7%   | (70.1%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 20                 | (18)               | (87.5%)                          | (18)               | (87.5%)                                      | 5                  | (16.3%)                                      | (470.7%)                       |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | 20                 | (18)               | (87.5%)                          | (18)               | (87.5%)                                      | 5                  | (16.3%)                                      | (470.7%)                       |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | 20                 | (18)               | (87.5%)                          | (18)               | (87.5%)                                      | 5                  | (16.3%)                                      | (470.7%)                       |
| Net Increase/(Decrease) in cash held                  | 6 716              | 17 032             | 253.6%                           | 17 032             | 253.6%                                       | (4 951)            | (14.4%)                                      | (444.0%)                       |
| Cash/cash equivalents at the year begin:              | 3 495              | 46 761             | 1 338.1%                         | 46 761             | 1 338.1%                                     | (0)                | -  | (86 593 951.9%)                |
| Cash/cash equivalents at the year end:                | 10 210             | 63 751             | 624.4%                           | 63 751             | 624.4%                                       | 946                | 1.0%   | 6 635.9%                       |

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 Ito Council Policy |   |
|---|-------------|-------|--------------|------|--------------|-------|--------------|---|-----------|--------|---|---|--|---|
|   | Amount      | %     | Amount       | %    | Amount       | %     | Amount       | % | Amount    | %      | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |       |              |   |           |        |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | 11 975      | 5.2%  | 6 493        | 2.8% | 213 654      | 92.0% | -            | - | 232 122   | 20.4%  | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 18 791      | 11.8% | 5 393        | 3.4% | 135 619      | 84.9% | -            | - | 159 803   | 14.1%  | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | 12 957      | 6.3%  | 4 476        | 2.2% | 188 792      | 91.5% | -            | - | 206 226   | 18.1%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 9 604       | 5.7%  | 4 147        | 2.5% | 154 848      | 91.8% | -            | - | 168 599   | 14.8%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 6 865       | 5.5%  | 2 959        | 2.4% | 115 790      | 92.2% | -            | - | 125 613   | 11.1%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | -     | -            | -    | -            | -     | -            | - | -         | -      | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | 14 618      | 5.5%  | 7 289        | 2.7% | 244 466      | 91.8% | -            | - | 266 373   | 23.4%  | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -    | -            | -     | -            | - | -         | -      | -                                       | - | -  | - |
| Other   | (437)       | 2.0%  | (2 044)      | 9.3% | (19 487)     | 88.7% | -            | - | (21 968)  | (1.9%) | -                                       | - | -  | - |
| Total By Income Source  | 74 373      | 6.5%  | 28 714       | 2.5% | 1 033 681    | 90.9% | -            | - | 1 136 768 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |       |              |   |           |        |   |   |  |   |
| Organs of State   | 9 159       | 6.8%  | 3 898        | 2.9% | 121 506      | 90.3% | -            | - | 134 563   | 11.8%  | -                                       | - | -  | - |
| Commercial  | 24 122      | 8.6%  | 6 564        | 2.3% | 250 921      | 89.1% | -            | - | 281 606   | 24.8%  | -                                       | - | -  | - |
| Households  | 41 588      | 5.6%  | 20 399       | 2.7% | 684 062      | 91.7% | -            | - | 746 049   | 66.6%  | -                                       | - | -  | - |
| Other   | (496)       | 1.9%  | (2 147)      | 8.4% | (22 807)     | 89.6% | -            | - | (25 450)  | (2.2%) | -                                       | - | -  | - |
| Total By Customer Group   | 74 373      | 6.5%  | 28 714       | 2.5% | 1 033 681    | 90.9% | -            | - | 1 136 768 | 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        | 35 186      | 1.8%   | 51 293       | 2.6%  | -            | -    | 1 863 586    | 95.6%  | 1 950 065 | 86.1%  |
| Bulk Water              | 3 856       | 6.6%   | 4 362        | 7.4%  | 3 416        | 5.8% | 47 020       | 80.2%  | 58 654    | 2.6%   |
| PAYE deductions         | 4 173       | 103.1% | 220          | 5.4%  | 0            | -    | (347)        | (8.6%) | 4 046     | 2%     |
| VAT (output less input) | -           | -      | -            | -     | -            | -    | -            | -      | -         | -      |
| Pensions / Retirement   | 3 214       | 100.0% | -            | -     | -            | -    | -            | -      | 3 214     | .1%    |
| Loan repayments         | -           | -      | -            | -     | -            | -    | -            | -      | -         | -      |
| Trade Creditors         | 11 520      | 13.3%  | 6 880        | 8.0%  | 4 119        | 4.8% | 63 922       | 73.9%  | 86 441    | 3.8%   |
| Auditor-General         | 2 163       | 44.6%  | 1 068        | 22.0% | 16           | .3%  | 1 606        | 33.1%  | 4 852     | 2%     |
| Other                   | -           | -      | -            | -     | -            | -    | 157 518      | 100.0% | 157 518   | 7.0%   |
| Total                   | 60 112      | 2.7%   | 63 822       | 2.8%  | 7 551        | .3%  | 2 133 305    | 94.2%  | 2 264 790 | 100.0% |

Contact Details

|                   |                   |              |
|-------------------|-------------------|--------------|
| Municipal Manager | Mr Tebogo Manele  | 056 816 2700 |
| Financial Manager | Ms Keneuwe Lepesa | 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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 1 789 824          | 461 464            | 25.8%                            | 461 464            | 25.8%  | 404 909            | 24.2%  | 14.0%                             |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 493 443            | 87 378             | 17.7%                            | 87 378             | 17.7%  | 105 389            | 23.2%  | (17.1%)                           |
| Service charges - Water                                     | 551 182            | 126 537            | 23.0%                            | 126 537            | 23.0%  | 94 919             | 17.9%  | 33.3%                             |
| Service charges - Waste Water Management                    | 85 615             | 17 139             | 20.0%                            | 17 139             | 20.0%  | 12 301             | 13.9%  | 39.3%                             |
| Service charges - Waste Management                          | 43 671             | 13 466             | 30.8%                            | 13 466             | 30.8%  | 11 303             | 25.5%  | 19.1%                             |
| Sale of Goods and Rendering of Services                     | 23 882             | 1 893              | 7.9%                             | 1 893              | 7.9%   | 1 631              | 5.9%   | 16.0%                             |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 45 600             | 25 727             | 56.4%                            | 25 727             | 56.4%  | 16 341             | 37.7%  | 57.4%                             |
| Interest earned from Current and Non Current Assets         | 5 054              | 3 390              | 67.1%                            | 3 390              | 67.1%  | 2 075              | 69.2%  | 63.4%                             |
| Dividends   | 100                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 6 919              | 1 728              | 25.0%                            | 1 728              | 25.0%  | 1 610              | 25.5%  | 7.3%                              |
| Licence and permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 290                | -                  | -                                | -                  | -  | 55                 | 19.7%  | (100.0%)                          |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 234 276            | 59 286             | 25.3%                            | 59 286             | 25.3%  | 55 291             | 28.5%  | 7.2%                              |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 4 296              | 49                 | 1.1%                             | 49                 | 1.1%   | 73                 | .5%  | (33.6%)                           |
| Licences or permits   | 111                | 1                  | .6%                              | 1                  | .6%  | 2                  | 1.9%   | (68.8%)                           |
| Transfer and subsidies - Operational                        | 283 025            | 118 572            | 41.9%                            | 118 572            | 41.9%  | 99 839             | 39.3%  | 18.8%                             |
| Interest  | 9 841              | 5 257              | 53.4%                            | 5 257              | 53.4%  | 3 134              | 34.8%  | 67.7%                             |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 2 519              | 1 043              | 41.4%                            | 1 043              | 41.4%  | 948                | 24.6%  | 10.1%                             |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 1 730 883          | 291 536            | 16.8%                            | 291 536            | 16.8%  | 293 767            | 17.8%  | (.8%)                             |
| Employee related costs                                      | 450 539            | 91 460             | 20.3%                            | 91 460             | 20.3%  | 85 666             | 19.7%  | 6.8%                              |
| Remuneration of councillors                                 | 21 705             | 5 920              | 27.3%                            | 5 920              | 27.3%  | 4 977              | 23.8%  | 18.9%                             |
| Bulk purchases - electricity                                | 403 671            | 98 559             | 24.4%                            | 98 559             | 24.4%  | 86 965             | 23.9%  | 13.3%                             |
| Inventory consumed  | 247 040            | 3 350              | 1.4%                             | 3 350              | 1.4%   | 20 302             | 8.6%   | (83.5%)                           |
| Debt impairment   | 284 001            | 69 477             | 24.5%                            | 69 477             | 24.5%  | 68 716             | 25.0%  | 1.1%                              |
| Depreciation and amortisation                               | 90 287             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 5 391              | 4                  | .1%                              | 4                  | .1%  | 1                  | -  | 158.7%                            |
| Contracted services   | 121 356            | 12 188             | 10.0%                            | 12 188             | 10.0%  | 4 119              | 3.5%   | 195.9%                            |
| Transfers and subsidies                                     | 379                | 155                | 40.8%                            | 155                | 40.8%  | -                  | -  | (100.0%)                          |
| Irrecoverable debts written off                             | 11 244             | -                  | -                                | -                  | -  | 1 918              | 17.7%  | (100.0%)                          |
| Operational costs   | 61 631             | 10 424             | 16.9%                            | 10 424             | 16.9%  | 7 464              | 12.1%  | 39.7%                             |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | 33 640             | -                  | -                                | -                  | -  | 13 639             | 42.2%  | (100.0%)                          |
| Surplus/(Deficit)   | 58 941             | 169 929            |                                  | 169 929            |  | 111 143            |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 100 690            | 6 680              | 6.6%                             | 6 680              | 6.6%   | 9 836              | 9.3%   | (32.1%)                           |
| Transfers and subsidies - capital (in-kind)                 | 9 000              | -                  | -                                | -                  | -  | 13 467             | 26.9%  | (100.0%)                          |
| Surplus/(Deficit) after capital transfers and contributions | 168 631            | 176 609            |                                  | 176 609            |  | 134 446            |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 168 631            | 176 609            |                                  | 176 609            |  | 134 446            |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 168 631            | 176 609            |                                  | 176 609            |  | 134 446            |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 168 631            | 176 609            |                                  | 176 609            |  | 134 446            |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | First Quarter      |                    |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands  |                    |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                    |                    |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 208 792            | 5 833              | 2.8%                             | 5 833              | 2.8%   | 20 521             | 6.6%   | (71.6%)                           |
| National Government  | 109 690            | 5 809              | 5.3%                             | 5 809              | 5.3%   | 19 861             | 12.7%  | (70.8%)                           |
| Provincial Government  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| District Municipality  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agency) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                     | 109 690            | 5 809              | 5.3%                             | 5 809              | 5.3%   | 19 861             | 12.7%  | (70.8%)                           |
| Borrowing  | 38 172             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds   | 60 930             | 24                 | -                                | 24                 | -  | 660                | .9%  | (96.4%)                           |
| Capital Expenditure Functional                                     | 208 792            | 5 833              | 2.8%                             | 5 833              | 2.8%   | 20 521             | 6.6%   | (71.6%)                           |
| Municipal governance and administration                            | 12 702             | 24                 | .2%                              | 24                 | .2%  | 470                | 5.8%   | (95.0%)                           |
| Executive and Council  | 100                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Finance and administration   | 12 602             | 24                 | .2%                              | 24                 | .2%  | 470                | 6.2%   | (95.0%)                           |
| Internal audit   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety  | 8 170              | 668                | 8.2%                             | 668                | 8.2%   | 382                | 2.7%   | 75.0%                             |
| Community and Social Services                                      | -                  | 668                | -                                | 668                | -  | 382                | 70.0%  | 75.0%                             |
| Sport And Recreation   | 5 027              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Public Safety  | 2 599              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing  | 544                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                                | 60 824             | 4 480              | 7.4%                             | 4 480              | 7.4%   | 757                | .9%  | 491.9%                            |
| Planning and Development   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Road Transport   | 60 824             | 4 480              | 7.4%                             | 4 480              | 7.4%   | 757                | .9%  | 491.9%                            |
| Environmental Protection   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | 127 096            | 662                | .5%                              | 662                | .5%  | 18 913             | 9.3%   | (96.5%)                           |
| Energy sources   | 46 824             | -                  | -                                | -                  | -  | 560                | .7%  | (100.0%)                          |
| Water Management   | 33 682             | 662                | 2.0%                             | 662                | 2.0%   | 4 568              | 12.6%  | (85.5%)                           |
| Waste Water Management   | 24 661             | -                  | -                                | -                  | -  | 13 697             | 19.9%  | (100.0%)                          |
| Waste Management   | 21 930             | -                  | -                                | -                  | -  | 88                 | .5%  | (100.0%)                          |
| Other  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 1 529 362          | 515 931            | 33.7%                            | 515 931            | 33.7%  | 568 702            | 36.3%  | (9.3%)                         |
| Property rates  | 159 943            | 33 204             | 20.8%                            | 33 204             | 20.8%  | 32 696             | 21.4%  | 1.6%                           |
| Service charges                                       | 969 247            | 134 488            | 13.9%                            | 134 488            | 13.9%  | 138 157            | 14.4%  | (2.7%)                         |
| Other revenue   | 32 550             | 205 505            | 631.4%                           | 205 505            | 631.4%                                       | 346 918            | 831.9%                                       | (40.8%)                        |
| Transfers and Subsidies - Operational                 | 282 025            | 125 564            | 44.5%                            | 125 564            | 44.5%  | 11 387             | 4.5%   | 1 002.7%                       |
| Transfers and Subsidies - Capital                     | 85 497             | 13 780             | 16.1%                            | 13 780             | 16.1%  | 39 543             | 25.3%  | (65.2%)                        |
| Interest  | -                  | 3 390              | -                                | 3 390              | -  | -                  | -  | (100.0%)                       |
| Dividends   | 100                | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (1 168 880)        | (515 214)          | 44.1%                            | (515 214)          | 44.1%  | (558 669)          | 43.7%  | (7.8%)                         |
| Suppliers and employees                               | (1 151 663)        | (515 214)          | 44.7%                            | (515 214)          | 44.7%  | (558 669)          | 44.0%  | (7.8%)                         |
| Finance charges                                       | (17 217)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 360 482            | 717                | .2%                              | 717                | .2%  | 10 033             | 3.5%   | (92.8%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | 4                  | -                                | 4                  | -  | -                  | -  | (100.0%)                       |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | 4                  | -                                | 4                  | -  | -                  | -  | (100.0%)                       |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (183 237)          | (5 833)            | 3.2%                             | (5 833)            | 3.2%   | (20 521)           | 6.6%   | (71.6%)                        |
| Capital assets  | (183 237)          | (5 833)            | 3.2%                             | (5 833)            | 3.2%   | (20 521)           | 6.6%   | (71.6%)                        |
| Net Cash from/(used) Investing Activities             | (183 237)          | (5 829)            | 3.2%                             | (5 829)            | 3.2%   | (20 521)           | 6.7%   | (71.6%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 44 000             | 304                | .7%                              | 304                | .7%  | -                  | -  | (100.0%)                       |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | 44 000             | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | 304                | -                                | 304                | -  | -                  | -  | (100.0%)                       |
| Payments  | (4 053)            | -                  | -                                | -                  | -  | (38)               | 1.3%   | (100.0%)                       |
| Repayment of borrowing                                | (4 053)            | -                  | -                                | -                  | -  | (38)               | 1.3%   | (100.0%)                       |
| Net Cash from/(used) Financing Activities             | 39 947             | 304                | .8%                              | 304                | .8%  | (38)               | (.1%)  | (906.9%)                       |
| Net Increase/(Decrease) in cash held                  | 217 193            | (4 808)            | (2.2%)                           | (4 808)            | (2.2%)                                       | (10 526)           | (33.5%)                                      | (54.3%)                        |
| Cash/cash equivalents at the year begin:              | 100 318            | 158 041            | 157.5%                           | 158 041            | 157.5%                                       | 112 461            | 170.3%                                       | 40.5%                          |
| Cash/cash equivalents at the year end:                | 317 511            | 158 405            | 49.9%                            | 158 405            | 49.9%  | 106 953            | 109.8%                                       | 48.1%                          |

Part 4: Debtor Age Analysis

|   | 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 |      |
|---|-------------|-------|--------------|------|--------------|------|--------------|-------|-----------|--------|---|---|--|------|
| R thousands   | Amount      | %     | Amount       | %    | Amount       | %    | Amount       | %     | Amount    | %      | Amount                                  | % | Amount                                   | %    |
| Debtors Age Analysis By Income Source                                     |             |       |              |      |              |      |              |       |           |        |   |   |  |      |
| Trade and Other Receivables from Exchange Transactions - Water            | 115 432     | 6.3%  | 34 313       | 1.9% | 28 959       | 1.6% | 1 647 349    | 90.2% | 1 826 054 | 60.6%  | -                                       | - | 34 056                                   | 1.9% |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 26 704      | 16.5% | 8 119        | 5.0% | 6 021        | 3.7% | 120 690      | 74.7% | 161 533   | 5.4%   | -                                       | - | 13 964                                   | 8.6% |
| Receivables from Non-exchange Transactions - Property Rates               | 27 437      | 11.0% | 10 405       | 4.2% | 6 785        | 2.7% | 205 631      | 82.2% | 250 258   | 8.3%   | -                                       | - | 12 886                                   | 5.1% |
| Receivables from Exchange Transactions - Waste Water Management           | 8 847       | 9.4%  | 2 440        | 2.6% | 3 191        | 3.4% | 79 879       | 84.7% | 94 356    | 3.1%   | -                                       | - | 5 499                                    | 5.8% |
| Receivables from Exchange Transactions - Waste Management                 | 8 717       | 6.3%  | 3 517        | 2.5% | 10 709       | 7.8% | 114 999      | 83.4% | 137 941   | 4.6%   | -                                       | - | 2 822                                    | 2.0% |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | -     | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | -    |
| Interest on Arrear Debtor Accounts  | 21 646      | 5.5%  | 10 494       | 2.7% | 12 509       | 3.2% | 350 888      | 88.7% | 395 537   | 13.1%  | -                                       | - | -  | -    |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | -    |
| Other   | 3 436       | 2.3%  | 607          | .4%  | 1 047        | .7%  | 143 656      | 96.6% | 148 746   | 4.9%   | -                                       | - | -  | -    |
| Total By Income Source  | 212 218     | 7.0%  | 69 894       | 2.3% | 69 222       | 2.3% | 2 663 092    | 88.3% | 3 014 426 | 100.0% | -                                       | - | 69 227                                   | 2.3% |
| Debtors Age Analysis By Customer Group                                    |             |       |              |      |              |      |              |       |           |        |   |   |  |      |
| Organs of State   | 11 114      | 12.3% | 6 855        | 7.6% | 3 331        | 3.7% | 68 733       | 76.3% | 90 032    | 3.0%   | -                                       | - | -  | -    |
| Commercial  | 64 034      | 22.3% | 7 385        | 2.6% | 6 666        | 2.3% | 209 665      | 72.9% | 287 750   | 9.5%   | -                                       | - | -  | -    |
| Households  | 137 070     | 5.2%  | 55 655       | 2.1% | 59 224       | 2.2% | 2 384 695    | 90.4% | 2 636 643 | 87.5%  | -                                       | - | 69 227                                   | 2.6% |
| Other   | -           | -     | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | -    |
| Total By Customer Group   | 212 218     | 7.0%  | 69 894       | 2.3% | 69 222       | 2.3% | 2 663 092    | 88.3% | 3 014 426 | 100.0% | -                                       | - | 69 227                                   | 2.3% |

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              | 1 047       | 2.2%   | 1 191        | 2.5% | 2 109        | 4.5% | 42 535       | 90.7%  | 46 882 | 71.3%  |
| PAYE deductions         | -           | -      | -            | -    | -            | -    | -            | -      | -      | -      |
| VAT (output less input) | -           | -      | -            | -    | -            | -    | -            | -      | -      | -      |
| Pensions / Retirement   | -           | -      | -            | -    | -            | -    | -            | -      | -      | -      |
| Loan repayments         | -           | -      | -            | -    | -            | -    | -            | -      | -      | -      |
| Trade Creditors         | 8 351       | 87.8%  | 738          | 7.8% | 418          | 4.4% | -            | -      | 9 508  | 14.5%  |
| Auditor-General         | 2 207       | 100.0% | -            | -    | -            | -    | -            | -      | 2 207  | 3.4%   |
| Other                   | -           | -      | -            | -    | -            | -    | 7 172        | 100.0% | 7 172  | 10.9%  |
| Total                   | 11 605      | 17.6%  | 1 929        | 2.9% | 2 528        | 3.8% | 49 707       | 75.6%  | 65 768 | 100.0% |

Contact Details

|                   |                               |              |
|-------------------|-------------------------------|--------------|
| Municipal Manager | Mr Fusi John Molloung(Acting) | 016 973 8313 |
| Financial Manager | Mr Clive Scheepers(Acting)    | 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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 283 101            | 95 915             | 33.9%                            | 95 915             | 33.9%  | 83 413             | 29.2%  | 15.0%                             |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 0                  | -                  | -                                | -                  | -  | 0                  | -  | (100.0%)                          |
| Service charges - Water                                     | 40 616             | 11 551             | 28.4%                            | 11 551             | 28.4%  | 7 250              | 18.5%  | 59.3%                             |
| Service charges - Waste Water Management                    | 15 089             | 6 900              | 45.7%                            | 6 900              | 45.7%  | 4 426              | 9.9%   | 55.9%                             |
| Service charges - Waste Management                          | 14 855             | 5 286              | 35.6%                            | 5 286              | 35.6%  | 4 083              | 22.3%  | 29.5%                             |
| Sale of Goods and Rendering of Services                     | 2 854              | 715                | 25.1%                            | 715                | 25.1%  | 227                | 18.9%  | 214.9%                            |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | 45 233             | 15 082             | 33.3%                            | 15 082             | 33.3%  | 11 926             | 57.4%  | 26.5%                             |
| Interest earned from Current and Non Current Assets         | 72                 | 59                 | 81.6%                            | 59                 | 81.6%  | 38                 | 3.5%   | 56.7%                             |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rent on Land  | 6 580              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | 312                | 199                | 63.9%                            | 199                | 63.9%  | 86                 | 12.7%  | 132.4%                            |
| Licence and permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 0                  | -                  | -                                | -                  | -  | 0                  | -  | (100.0%)                          |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 25 078             | 7 596              | 30.3%                            | 7 596              | 30.3%  | 7 211              | 23.8%  | 5.3%                              |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | 131                | 2                  | 1.3%                             | 2                  | 1.3%   | 1                  | -  | 37.5%                             |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 132 281            | 46 673             | 35.3%                            | 46 673             | 35.3%  | 46 532             | 38.1%  | .3%                               |
| Interest  | -                  | 1 850              | -                                | 1 850              | -  | 1 633              | -  | 13.3%                             |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 276 899            | 28 189             | 10.2%                            | 28 189             | 10.2%  | 34 082             | 12.0%  | (17.3%)                           |
| Employee related costs                                      | 117 873            | 21 860             | 18.5%                            | 21 860             | 18.5%  | 25 821             | 19.8%  | (15.3%)                           |
| Remuneration of councillors                                 | 6 626              | 1 831              | 27.6%                            | 1 831              | 27.6%  | 1 682              | 14.8%  | 8.9%                              |
| Bulk purchases - electricity                                | 5 300              | -                  | -                                | -                  | -  | 43                 | .9%  | (100.0%)                          |
| Inventory consumed  | 20 919             | 1 302              | 6.2%                             | 1 302              | 6.2%   | 599                | 2.9%   | 117.5%                            |
| Debt impairment   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 27 798             | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | 25 000             | 0                  | -                                | 0                  | -  | 4                  | -  | (89.7%)                           |
| Contracted services   | 22 218             | 242                | 1.1%                             | 242                | 1.1%   | 881                | 3.4%   | (72.6%)                           |
| Transfers and subsidies                                     | 3 283              | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Irrecoverable debts written off                             | 9 265              | 394                | 4.3%                             | 394                | 4.3%   | 1 450              | 16.7%  | (72.8%)                           |
| Operational costs   | 38 118             | 2 559              | 6.7%                             | 2 559              | 6.7%   | 3 602              | 8.9%   | (28.9%)                           |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | 500                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 6 202              | 67 725             |                                  | 67 725             |  | 49 330             |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 48 511             | 376                | .8%                              | 376                | .8%  | 3 096              | 5.6%   | (87.9%)                           |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 54 713             | 68 101             |                                  | 68 101             |  | 52 427             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 54 713             | 68 101             |                                  | 68 101             |  | 52 427             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 54 713             | 68 101             |                                  | 68 101             |  | 52 427             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 54 713             | 68 101             |                                  | 68 101             |  | 52 427             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  |  | 2023/24            |                    |                                  |                    | 2022/23                                      |                    | Q1 of 2022/23<br>to Q1 of 2023/24 |  |
|--|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|-----------------------------------|--|
|  |  | First Quarter      |                    | Year to Date                     |                    | First Quarter                                |                    |                                   |  |
|  |  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure |                                   | Total Expenditure as % of main appropriation |
| R thousands  |  |                    |                    |                                  |                    |  |                    |                                   |  |
| Capital Revenue and Expenditure                                  |  |                    |                    |                                  |                    |  |                    |                                   |  |
| Source of Finance  |  | 57 907             | 167                | .3%                              | 167                | .3%  | 2 791              | 4.8%                              | (94.0%)                                      |
| National Government  |  | 47 206             | 151                | .3%                              | 151                | .3%  | 2 728              | 5.0%                              | (94.5%)                                      |
| Provincial Government  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| District Municipality  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Transfers recognised - capital                                   |  | 47 206             | 151                | .3%                              | 151                | .3%  | 2 728              | 5.0%                              | (94.5%)                                      |
| Borrowing  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Internally generated funds                                       |  | 10 700             | 16                 | .1%                              | 16                 | .1%  | 63                 | 1.6%                              | (75.1%)                                      |
| Capital Expenditure Functional                                   |  | 57 907             | 167                | .3%                              | 167                | .3%  | 2 791              | 4.8%                              | (94.0%)                                      |
| Municipal governance and administration                          |  | 6 900              | 16                 | .2%                              | 16                 | .2%  | 63                 | 1.8%                              | (75.1%)                                      |
| Executive and Council  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Finance and administration                                       |  | 6 900              | 16                 | .2%                              | 16                 | .2%  | 63                 | 1.8%                              | (75.1%)                                      |
| Internal audit   |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Community and Public Safety                                      |  | 1 250              | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Community and Social Services                                    |  | 1 250              | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Sport And Recreation   |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Public Safety  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Housing  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Health   |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Economic and Environmental Services                              |  | 9 067              | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Planning and Development   |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Road Transport   |  | 5 222              | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Environmental Protection   |  | 3 844              | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Trading Services   |  | 40 690             | 151                | .4%                              | 151                | .4%  | 2 728              | 5.7%                              | (94.5%)                                      |
| Energy sources   |  | 2 420              | 151                | 6.2%                             | 151                | 6.2%   | 750                | 7.3%                              | (79.9%)                                      |
| Water Management   |  | 38 270             | -                  | -                                | -                  | -  | 1 978              | 5.2%                              | (100.0%)                                     |
| Waste Water Management   |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Waste Management   |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |
| Other  |  | -                  | -                  | -                                | -                  | -  | -                  | -                                 | -  |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 119 860            | 54 005             | 45.1%                            | 54 005             | 45.1%  | 126 190            | 105.3%                                       | (57.2%)                        |
| Property rates  | 25 599             | 3 090              | 12.1%                            | 3 090              | 12.1%  | 3 841              | 15.0%  | (19.6%)                        |
| Service charges                                       | 38 028             | 11 978             | 31.5%                            | 11 978             | 31.5%  | 9 168              | 18.1%  | 30.6%                          |
| Other revenue   | (118 095)          | (19 894)           | 16.8%                            | (19 894)           | 16.8%  | 50 067             | (37.3%)                                      | (139.7%)                       |
| Transfers and Subsidies - Operational                 | 128 231            | 49 550             | 38.6%                            | 49 550             | 38.6%  | 49 472             | 41.6%  | 2%                             |
| Transfers and Subsidies - Capital                     | 46 094             | 9 223              | 20.0%                            | 9 223              | 20.0%  | 13 604             | 24.6%  | (32.2%)                        |
| Interest  | 3                  | 59                 | 2 169.1%                         | 59                 | 2 169.1%                                     | 38                 | 188.2%                                       | 56.7%                          |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (217 891)          | (83 964)           | 38.5%                            | (83 964)           | 38.5%  | (64 488)           | 30.3%  | 30.2%                          |
| Suppliers and employees                               | (217 891)          | (83 964)           | 38.5%                            | (83 964)           | 38.5%  | (64 488)           | 30.3%  | 30.2%                          |
| Finance charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | (98 031)           | (29 959)           | 30.6%                            | (29 959)           | 30.6%  | 61 701             | (66.3%)                                      | (148.6%)                       |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | (445)              | 37                 | (8.3%)                           | 37                 | (8.3%)                                       | -                  | -  | (100.0%)                       |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | (445)              | 37                 | (8.3%)                           | 37                 | (8.3%)                                       | -                  | -  | (100.0%)                       |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (57 907)           | (167)              | .3%                              | (167)              | .3%  | (2 791)            | 4.8%   | (94.0%)                        |
| Capital assets  | (57 907)           | (167)              | .3%                              | (167)              | .3%  | (2 791)            | 4.8%   | (94.0%)                        |
| Net Cash from/(used) Investing Activities             | (58 351)           | (129)              | .2%                              | (129)              | .2%  | (2 791)            | 4.8%   | (95.4%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 14                 | 21                 | 153.6%                           | 21                 | 153.6%                                       | 44                 | 315.6%                                       | (51.3%)                        |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | 14                 | 21                 | 153.6%                           | 21                 | 153.6%                                       | 44                 | 315.6%                                       | (51.3%)                        |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | 14                 | 21                 | 153.6%                           | 21                 | 153.6%                                       | 44                 | 315.6%                                       | (51.3%)                        |
| Net Increase/(Decrease) in cash held                  | (156 369)          | (30 067)           | 19.2%                            | (30 067)           | 19.2%  | 58 955             | (38.9%)                                      | (151.0%)                       |
| Cash/cash equivalents at the year begin:              | 14 646             | -                  | -                                | -                  | -  | 9 455              | 64.6%  | (100.0%)                       |
| Cash/cash equivalents at the year end:                | (141 722)          | (24 458)           | 17.3%                            | (24 458)           | 17.3%  | (75 913)           | 55.4%  | (67.8%)                        |

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            | 14 326      | 4.6%   | 4 331        | 1.4% | 3 740        | 1.2% | 290 551      | 92.8% | 312 948   | 29.9%  | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 11          | .4%    | 3            | .1%  | -            | -    | 2 638        | 99.5% | 2 653     | .3%    | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | (2 028)     | (2.6%) | 1 991        | 2.6% | 1 578        | 2.0% | 76 001       | 98.0% | 77 542    | 7.4%   | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | 5 234       | 2.6%   | 2 612        | 1.3% | 2 070        | 1.0% | 188 973      | 95.0% | 198 890   | 19.0%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | 4 003       | 3.1%   | 2 002        | 1.6% | 1 596        | 1.2% | 121 123      | 94.1% | 128 724   | 12.3%  | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | -      | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | 13 378      | 4.4%   | 3 470        | 1.1% | 5 839        | 1.9% | 283 009      | 92.6% | 305 695   | 29.2%  | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -      | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | - |
| Other   | 957         | 4.9%   | 584          | 3.0% | 220          | 1.1% | 17 727       | 91.0% | 19 488    | 1.9%   | -                                       | - | -  | - |
| Total By Income Source  | 35 882      | 3.4%   | 14 992       | 1.4% | 15 043       | 1.4% | 980 024      | 93.7% | 1 045 941 | 100.0% | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |        |              |      |              |      |              |       |           |        |   |   |  |   |
| Organs of State   | (49)        | (.4%)  | 356          | 2.8% | 326          | 2.6% | 12 037       | 95.0% | 12 670    | 1.2%   | -                                       | - | -  | - |
| Commercial  | 2 391       | 2.7%   | 1 833        | 2.1% | 1 670        | 1.9% | 82 363       | 93.3% | 88 256    | 8.4%   | -                                       | - | -  | - |
| Households  | 33 540      | 3.5%   | 12 803       | 1.4% | 13 047       | 1.4% | 885 625      | 93.7% | 945 015   | 90.4%  | -                                       | - | -  | - |
| Other   | -           | -      | -            | -    | -            | -    | -            | -     | -         | -      | -                                       | - | -  | - |
| Total By Customer Group   | 35 882      | 3.4%   | 14 992       | 1.4% | 15 043       | 1.4% | 980 024      | 93.7% | 1 045 941 | 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        | -           | -     | -            | -     | 16 977       | 6.8% | 234 222      | 93.2% | 251 199   | 22.6%  |
| Bulk Water              | -           | -     | 25           | -     | 6 728        | 1.3% | 511 689      | 98.7% | 518 441   | 46.6%  |
| PAYE deductions         | 1 304       | 37.8% | 1 671        | 48.4% | 307          | 8.9% | 168          | 4.9%  | 3 449     | .3%    |
| VAT (output less input) | -           | -     | -            | -     | -            | -    | -            | -     | -         | -      |
| Pensions / Retirement   | 1 294       | .7%   | 1 297        | .7%   | 624          | .3%  | 195 408      | 98.4% | 198 624   | 17.9%  |
| Loan repayments         | -           | -     | -            | -     | -            | -    | -            | -     | -         | -      |
| Trade Creditors         | 3 899       | 3.1%  | 6 477        | 5.1%  | 3 324        | 2.6% | 112 537      | 89.1% | 126 237   | 11.4%  |
| Auditor-General         | 147         | 1.2%  | 271          | 2.2%  | 117          | .9%  | 11 878       | 95.7% | 12 414    | 1.1%   |
| Other                   | 1 201       | 76.3% | 33           | 2.1%  | 40           | 2.6% | 300          | 19.1% | 1 574     | .1%    |
| Total                   | 7 845       | .7%   | 9 774        | .9%   | 28 117       | 2.5% | 1 066 202    | 95.9% | 1 111 938 | 100.0% |

Contact Details

|                   |                        |              |
|-------------------|------------------------|--------------|
| Municipal Manager | Mr. Josie L. Ralebenya | 072 446 2391 |
| Financial Manager | Mr. Goinumuzi Mgqina   | 058 813 9757 |

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: FEZILE DABI (DC20)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

|   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 185 016            | 74 566             | 40.3%                            | 74 566             | 40.3%  | 69 714             | 39.0%  | 7.0%                              |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Water                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Water Management                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Service charges - Waste Management                          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Sale of Goods and Rendering of Services                     | 5                  | 5                  | 103.7%                           | 5                  | 103.7%                                       | 4                  | 83.6%  | 24.0%                             |
| Agency services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Receivables                            | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Interest earned from Current and Non Current Assets         | 6 000              | 1 521              | 25.3%                            | 1 521              | 25.3%  | 440                | 8.8%   | 245.4%                            |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rent on Land  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Rental from Fixed Assets                                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Licence and permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | 440                | 92                 | 21.0%                            | 92                 | 21.0%  | 586                | 167.5%                                       | (84.2%)                           |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surcharges and Taxes  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fines, penalties and forfeits                               | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Licences or permits   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfer and subsidies - Operational                        | 178 571            | 72 947             | 40.9%                            | 72 947             | 40.9%  | 68 683             | 39.6%  | 6.2%                              |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Fuel Levy   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational Revenue   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Gains on disposal of Assets                                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Gains   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 183 597            | 39 875             | 21.7%                            | 39 875             | 21.7%  | 38 610             | 20.1%  | 3.3%                              |
| Employee related costs                                      | 132 785            | 31 163             | 23.5%                            | 31 163             | 23.5%  | 29 323             | 22.2%  | 6.3%                              |
| Remuneration of councillors                                 | 8 252              | 1 990              | 24.1%                            | 1 990              | 24.1%  | 1 949              | 25.9%  | 2.1%                              |
| Bulk purchases - electricity                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Inventory consumed  | 2 761              | 409                | 14.8%                            | 409                | 14.8%  | 641                | 19.7%  | (36.3%)                           |
| Debt impairment   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Depreciation and amortisation                               | 4 970              | -                  | -                                | -                  | -  | 3                  | .2%  | (100.0%)                          |
| Interest  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Contracted services   | 11 230             | 1 083              | 9.6%                             | 1 083              | 9.6%   | 1 508              | 9.5%   | (28.2%)                           |
| Transfers and subsidies                                     | 1 930              | 184                | 9.5%                             | 184                | 9.5%   | 339                | 7.2%   | (45.7%)                           |
| Irrecoverable debts written off                             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operational costs   | 21 670             | 5 046              | 23.3%                            | 5 046              | 23.3%  | 4 846              | 18.5%  | 4.1%                              |
| Losses on disposal of Assets                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit)   | 1 419              | 34 691             |                                  | 34 691             |  | 31 104             |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (in-kind)                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after capital transfers and contributions | 1 419              | 34 691             |                                  | 34 691             |  | 31 104             |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 1 419              | 34 691             |                                  | 34 691             |  | 31 104             |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 1 419              | 34 691             |                                  | 34 691             |  | 31 104             |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) for the year                              | 1 419              | 34 691             |                                  | 34 691             |  | 31 104             |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|  | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|  | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| R thousands  |                    |                    |                                  |                    |  |                    |  |                                   |
| Capital Revenue and Expenditure                                  |                    |                    |                                  |                    |  |                    |  |                                   |
| Source of Finance  | 3 100              | 13                 | .4%                              | 13                 | .4%  | 522                | 39.6%  | (97.5%)                           |
| National Government  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Provincial Government  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| District Municipality  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agenc | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Transfers recognised - capital                                   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Borrowing  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Internally generated funds                                       | 3 100              | 13                 | .4%                              | 13                 | .4%  | 522                | 39.6%  | (97.5%)                           |
| Capital Expenditure Functional                                   | 3 100              | 13                 | .4%                              | 13                 | .4%  | 522                | 39.6%  | (97.5%)                           |
| Municipal governance and administration                          | 2 700              | 13                 | .5%                              | 13                 | .5%  | 522                | 39.6%  | (97.5%)                           |
| Executive and Council  | 1 400              | 2                  | .1%                              | 2                  | .1%  | 22                 | 9.9%   | (92.7%)                           |
| Finance and administration                                       | 1 300              | 11                 | .9%                              | 11                 | .9%  | 501                | 45.5%  | (97.7%)                           |
| Internal audit   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Public Safety                                      | 400                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Community and Social Services                                    | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Sport And Recreation   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Public Safety  | 400                | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Housing  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Health   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Economic and Environmental Services                              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Planning and Development   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Road Transport   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Environmental Protection   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Trading Services   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Energy sources   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Water Management   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Water Management   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Waste Management   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |
|--|---------|---------------|--------------|---------------|
|  | Budget  | First Quarter | Year to Date | First Quarter |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 183 422            | 77 908             | 42.5%                            | 77 908             | 42.5%  | 68 984             | -  | 12.9%                          |
| Property rates  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Service charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Other revenue   | (1 149)            | 742                | (64.6%)                          | 742                | (64.6%)                                      | 68 984             | -  | (98.9%)                        |
| Transfers and Subsidies - Operational                 | 178 571            | 75 645             | 42.4%                            | 75 645             | 42.4%  | -                  | -  | (100.0%)                       |
| Transfers and Subsidies - Capital                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Interest  | 6 000              | 1 521              | 25.3%                            | 1 521              | 25.3%  | -                  | -  | (100.0%)                       |
| Dividends   | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (178 520)          | (54 220)           | 30.4%                            | (54 220)           | 30.4%  | (12 491)           | -  | 334.1%                         |
| Suppliers and employees                               | (178 520)          | (54 220)           | 30.4%                            | (54 220)           | 30.4%  | (12 491)           | -  | 334.1%                         |
| Finance charges                                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Transfers and grants                                  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 4 902              | 23 688             | 483.2%                           | 23 688             | 483.2%                                       | 56 492             | -  | (58.1%)                        |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Proceeds on disposal of PPE                           | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current investments        | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | (3 100)            | (13)               | .4%                              | (13)               | .4%  | (522)              | -  | (97.5%)                        |
| Capital assets  | (3 100)            | (13)               | .4%                              | (13)               | .4%  | (522)              | -  | (97.5%)                        |
| Net Cash from/(used) Investing Activities             | (3 100)            | (13)               | .4%                              | (13)               | .4%  | (522)              | -  | (97.5%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Increase (decrease) in consumer deposits              | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Payments  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Repayment of borrowing                                | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Financing Activities             | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Increase/(Decrease) in cash held                  | 1 802              | 23 675             | 1 313.8%                         | 23 675             | 1 313.8%                                     | 55 970             | -  | (57.7%)                        |
| Cash/cash equivalents at the year begin:              | 131 488            | 103 701            | 78.9%                            | 103 701            | 78.9%  | 84 594             | 85.1%  | 22.6%                          |
| Cash/cash equivalents at the year end:                | 133 290            | 127 376            | 95.6%                            | 127 376            | 95.6%  | 140 598            | 141.4%                                       | (9.4%)                         |

Part 4: Debtor Age Analysis

|   | 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 |   |
|---|-------------|---|--------------|---|--------------|---|--------------|---|--------|---|---|---|--|---|
| R thousands   | Amount      | % | Amount       | % | Amount       | % | Amount       | % | Amount | % | Amount                                  | % | Amount                                   | % |
| Debtors Age Analysis By Income Source                                     |             |   |              |   |              |   |              |   |        |   |   |   |  |   |
| Trade and Other Receivables from Exchange Transactions - Water            | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Trade and Other Receivables from Exchange Transactions - Electricity      | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Non-exchange Transactions - Property Rates               | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Water Management           | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Waste Management                 | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Receivables from Exchange Transactions - Property Rental Debtors          | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Interest on Arrear Debtor Accounts  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Total By Income Source  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Debtors Age Analysis By Customer Group                                    |             |   |              |   |              |   |              |   |        |   |   |   |  |   |
| Organs of State   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Commercial  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Households  | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Other   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |
| Total By Customer Group   | -           | - | -            | - | -            | - | -            | - | -      | - | -                                       | - | -  | - |

Part 5: Creditor Age Analysis

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

Contact Details

|                   |                      |              |
|-------------------|----------------------|--------------|
| Municipal Manager | Mr S Thomas          | 016 970 8607 |
| Financial Manager | Mrs Morongwa Moabelo | 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 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

| R thousands   | 2023/24            |                    |                                  |                    |  | 2022/23            |  | Q1 of 2022/23<br>to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|-----------------------------------|
|   | Budget             | First Quarter      |                                  | Year to Date       |  | First Quarter      |  |                                   |
|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation |                                   |
| Operating Revenue and Expenditure                           |                    |                    |                                  |                    |  |                    |  |                                   |
| Operating Revenue   | 25 163 091         | 6 133 191          | 24.4%                            | 6 133 191          | 24.4%  | 6 035 613          | 26.0%  | 1.6%                              |
| Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Service charges - Electricity                               | 7 580 565          | 1 645 385          | 21.7%                            | 1 645 385          | 21.7%  | 1 616 980          | 23.0%  | 1.8%                              |
| Service charges - Water                                     | 3 440 889          | 679 125            | 19.7%                            | 679 125            | 19.7%  | 730 391            | 23.7%  | (7.0%)                            |
| Service charges - Waste Water Management                    | 1 337 041          | 292 313            | 21.9%                            | 292 313            | 21.9%  | 296 790            | 23.0%  | (1.5%)                            |
| Service charges - Waste Management                          | 828 718            | 177 445            | 21.4%                            | 177 445            | 21.4%  | 181 984            | 23.7%  | (2.5%)                            |
| Sale of Goods and Rendering of Services                     | 159 333            | 16 999             | 10.7%                            | 16 999             | 10.7%  | 32 515             | 18.8%  | (47.7%)                           |
| Agency services   | 2                  | 1                  | 48.2%                            | 1                  | 48.2%  | 0                  | 5.4%   | 800.0%                            |
| Interest  | -                  | -                  | -                                | -                  | -  | (13 000)           | (4 541.9%)                                   | (100.0%)                          |
| Interest earned from Receivables                            | 1 211 172          | 415 380            | 34.3%                            | 415 380            | 34.3%  | 308 498            | 29.7%  | 34.6%                             |
| Interest earned from Current and Non Current Assets         | 68 874             | 40 211             | 58.4%                            | 40 211             | 58.4%  | 19 957             | 29.3%  | 101.5%                            |
| Dividends   | 2 096              | 224                | 10.7%                            | 224                | 10.7%  | 884                | 16.3%  | (74.6%)                           |
| Rent on Land  | 8 481              | 834                | 9.8%                             | 834                | 9.8%   | 759                | 184.7%                                       | 9.8%                              |
| Rental from Fixed Assets                                    | 107 669            | 20 844             | 19.4%                            | 20 844             | 19.4%  | 21 800             | 21.6%  | (4.4%)                            |
| Licence and permits   | 1 619              | 232                | 14.3%                            | 232                | 14.3%  | 107                | 30.4%  | 116.1%                            |
| Operational Revenue   | 571 994            | 11 097             | 1.9%                             | 11 097             | 1.9%   | 11 408             | 2.0%   | (2.7%)                            |
| Non-Exchange Revenue  |                    |                    |                                  |                    |  |                    |  |                                   |
| Property rates  | 3 173 642          | 773 279            | 24.4%                            | 773 279            | 24.4%  | 736 065            | 24.9%  | 5.1%                              |
| Surcharges and Taxes  | 18 655             | -                  | -                                | -                  | -  | 168                | .9%  | (100.0%)                          |
| Fines, penalties and forfeits                               | 89 851             | 4 281              | 4.8%                             | 4 281              | 4.8%   | 6 522              | 6.7%   | (34.4%)                           |
| Licences or permits   | 1 159              | 419                | 36.2%                            | 419                | 36.2%  | 379                | 52.0%  | 10.6%                             |
| Transfer and subsidies - Operational                        | 5 908 121          | 1 842 727          | 31.2%                            | 1 842 727          | 31.2%  | 1 903 072          | 35.1%  | (3.2%)                            |
| Interest  | 150 770            | 75 833             | 50.3%                            | 75 833             | 50.3%  | 57 657             | 51.7%  | 31.5%                             |
| Fuel Levy   | 405 247            | 135 083            | 33.3%                            | 135 083            | 33.3%  | 121 145            | 33.3%  | 11.5%                             |
| Operational Revenue   | 25 830             | 1 366              | 5.3%                             | 1 366              | 5.3%   | 1 383              | 7.0%   | (1.2%)                            |
| Gains on disposal of Assets                                 | 70 973             | 114                | .2%                              | 114                | .2%  | 54                 | .1%  | 112.3%                            |
| Other Gains   | 389                | -                  | -                                | -                  | -  | 93                 | 25.6%  | (100.0%)                          |
| Discontinued Operations                                     | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Operating Expenditure                                       | 25 338 687         | 5 038 137          | 19.9%                            | 5 038 137          | 19.9%  | 4 640 832          | 19.8%  | 8.6%                              |
| Employee related costs                                      | 7 589 280          | 1 580 764          | 20.8%                            | 1 580 764          | 20.8%  | 1 638 094          | 22.7%  | (3.5%)                            |
| Remuneration of councillors                                 | 357 809            | 64 043             | 17.9%                            | 64 043             | 17.9%  | 71 714             | 21.0%  | (10.7%)                           |
| Bulk purchases - electricity                                | 5 412 187          | 1 856 815          | 34.3%                            | 1 856 815          | 34.3%  | 1 369 079          | 26.7%  | 35.6%                             |
| Inventory consumed  | 2 209 114          | 361 447            | 16.4%                            | 361 447            | 16.4%  | 229 108            | 10.5%  | 57.8%                             |
| Debt impairment   | 2 774 079          | 415 125            | 15.0%                            | 415 125            | 15.0%  | 341 240            | 21.2%  | 21.7%                             |
| Depreciation and amortisation                               | 1 628 912          | 100 463            | 6.2%                             | 100 463            | 6.2%   | 221 836            | 17.3%  | (54.7%)                           |
| Interest  | 469 980            | 70 046             | 14.9%                            | 70 046             | 14.9%  | 100 078            | 22.3%  | (30.0%)                           |
| Contracted services   | 1 790 602          | 255 363            | 14.3%                            | 255 363            | 14.3%  | 163 942            | 9.2%   | 55.8%                             |
| Transfers and subsidies                                     | 271 521            | 49 874             | 18.4%                            | 49 874             | 18.4%  | 23 437             | 10.2%  | 112.8%                            |
| Irrecoverable debts written off                             | 790 935            | 39 560             | 5.0%                             | 39 560             | 5.0%   | 202 872            | 15.7%  | (80.5%)                           |
| Operational costs   | 1 614 748          | 244 638            | 15.2%                            | 244 638            | 15.2%  | 265 842            | 17.0%  | (8.0%)                            |
| Losses on disposal of Assets                                | 58                 | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Other Losses  | 429 461            | -                  | -                                | -                  | -  | 13 590             | 3.5%   | (100.0%)                          |
| Surplus/(Deficit)   | (175 596)          | 1 095 055          |                                  | 1 095 055          |  | 1 394 780          |  |                                   |
| Transfers and subsidies - capital (monetary allocations)    | 2 736 008          | 185 387            | 6.8%                             | 185 387            | 6.8%   | 191 263            | 7.2%   | (3.1%)                            |
| Transfers and subsidies - capital (in-kind)                 | 10 179             | -                  | -                                | -                  | -  | 14 587             | 22.2%  | (100.0%)                          |
| Surplus/(Deficit) after capital transfers and contributions | 2 570 591          | 1 280 441          |                                  | 1 280 441          |  | 1 600 630          |  |                                   |
| Income Tax  | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) after income tax                          | 2 570 591          | 1 280 441          |                                  | 1 280 441          |  | 1 600 630          |  |                                   |
| Share of Surplus/Deficit attributable to Joint Venture      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Share of Surplus/Deficit attributable to Minorities         | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Surplus/(Deficit) attributable to municipality              | 2 570 591          | 1 280 441          |                                  | 1 280 441          |  | 1 600 630          |  |                                   |
| Share of Surplus/Deficit attributable to Associate          | -                  | -                  | -                                | -                  | -  | -                  | -  | -                                 |
| Intercompany/Parent subsidiary transactions                 | 383 183            | 78 424             | 20.5%                            | 78 424             | 20.5%  | 60 236             | 19.1%  | 30.2%                             |
| Surplus/(Deficit) for the year                              | 2 953 774          | 1 358 865          |                                  | 1 358 865          |  | 1 660 866          |  |                                   |

**Part 2: Capital Revenue and Expenditure**

|  | 2023/24                         |                       |  |                       |   | 2022/23               |   | Q1 of 2022/23<br>to Q1 of 2023/24 |
|--|---------------------------------|-----------------------|--|-----------------------|---|-----------------------|---|-----------------------------------|
|  | Budget<br>Main<br>appropriation | First Quarter         |  | Year to Date          |   | First Quarter         |   |                                   |
|  |                                 | Actual<br>Expenditure | 1st Q as % of<br>Main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation | Actual<br>Expenditure | Total<br>Expenditure as<br>% of main<br>appropriation |                                   |
| R thousands  |                                 |                       |  |                       |   |                       |   |                                   |
| Capital Revenue and Expenditure                                    |                                 |                       |  |                       |   |                       |   |                                   |
| Source of Finance  | 3 296 201                       | 195 087               | 5.9%                                   | 195 087               | 5.9%  | 265 845               | 8.2%  | (26.6%)                           |
| National Government  | 2 775 523                       | 167 227               | 6.0%                                   | 167 227               | 6.0%  | 209 868               | 8.0%  | (20.3%)                           |
| Provincial Government  | 3 000                           | (0)                   | -                                      | (0)                   | -   | 1 120                 | -   | (100.0%)                          |
| District Municipality  | -                               | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Transfers and subsidies - capital (monetary alloc)(Departm Agency) | 15 800                          | 2 390                 | 15.1%                                  | 2 390                 | 15.1%   | 2 258                 | 15.8%   | 5.9%                              |
| Transfers recognised - capital                                     | 2 794 323                       | 169 616               | 6.1%                                   | 169 616               | 6.1%  | 213 246               | 8.0%  | (20.5%)                           |
| Borrowing  | 49 172                          | 1 122                 | 2.3%                                   | 1 122                 | 2.3%  | 7 451                 | 8.1%  | (84.9%)                           |
| Internally generated funds   | 452 707                         | 24 349                | 5.4%                                   | 24 349                | 5.4%  | 45 148                | 8.8%  | (46.1%)                           |
| Capital Expenditure Functional                                     | 3 324 984                       | 196 459               | 5.9%                                   | 196 459               | 5.9%  | 267 122               | 8.1%  | (26.5%)                           |
| Municipal governance and administration                            | 156 345                         | 21 517                | 13.8%                                  | 21 517                | 13.8%   | 22 635                | 18.7%   | (4.9%)                            |
| Executive and Council  | 38 277                          | 9 410                 | 24.6%                                  | 9 410                 | 24.6%   | 11 226                | 39.2%   | (16.2%)                           |
| Finance and administration   | 117 958                         | 12 107                | 10.3%                                  | 12 107                | 10.3%   | 11 390                | 12.4%   | 6.3%                              |
| Internal audit   | 110                             | -                     | -                                      | -                     | -   | 20                    | 35.5%   | (100.0%)                          |
| Community and Public Safety  | 475 541                         | 9 073                 | 1.9%                                   | 9 073                 | 1.9%  | 21 713                | 4.3%  | (58.2%)                           |
| Community and Social Services                                      | 63 979                          | 3 830                 | 6.0%                                   | 3 830                 | 6.0%  | 9 795                 | 16.9%   | (60.9%)                           |
| Sport And Recreation   | 73 888                          | 2 425                 | 3.3%                                   | 2 425                 | 3.3%  | 823                   | 1.0%  | 194.5%                            |
| Public Safety  | 10 496                          | 23                    | .2%                                    | 23                    | .2%   | 38                    | .2%   | (40.0%)                           |
| Housing  | 326 387                         | 2 795                 | .9%                                    | 2 795                 | .9%   | 11 056                | 3.3%  | (74.7%)                           |
| Health   | 792                             | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Economic and Environmental Services                                | 629 291                         | 13 229                | 2.1%                                   | 13 229                | 2.1%  | 35 810                | 5.5%  | (63.1%)                           |
| Planning and Development   | 77 281                          | 4 596                 | 5.9%                                   | 4 596                 | 5.9%  | 718                   | .8%   | 539.9%                            |
| Road Transport   | 548 016                         | 8 633                 | 1.6%                                   | 8 633                 | 1.6%  | 35 092                | 6.3%  | (75.4%)                           |
| Environmental Protection   | 3 994                           | -                     | -                                      | -                     | -   | -                     | -   | -                                 |
| Trading Services   | 2 059 430                       | 152 641               | 7.4%                                   | 152 641               | 7.4%  | 186 892               | 9.3%  | (18.3%)                           |
| Energy sources   | 416 451                         | 21 962                | 5.3%                                   | 21 962                | 5.3%  | 30 357                | 6.3%  | (27.7%)                           |
| Water Management   | 969 746                         | 122 775               | 12.7%                                  | 122 775               | 12.7%   | 94 022                | 9.7%  | 30.6%                             |
| Waste Water Management   | 441 365                         | 7 387                 | 1.7%                                   | 7 387                 | 1.7%  | 56 267                | 12.1%   | (86.9%)                           |
| Waste Management   | 231 868                         | 517                   | .2%                                    | 517                   | .2%   | 6 246                 | 6.4%  | (91.7%)                           |
| Other  | 4 377                           | -                     | -                                      | -                     | -   | 72                    | 1.1%  | (100.0%)                          |

**Part 3: Cash Receipts and Payments**

|  | 2023/24 |               |              | 2022/23       |  |
|--|---------|---------------|--------------|---------------|--|
|  | Budget  | First Quarter | Year to Date | First Quarter |  |

|   | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2022/23 to Q1 of 2023/24 |
|---|--------------------|--------------------|----------------------------------|--------------------|--|--------------------|--|--------------------------------|
| R thousands   |                    |                    |                                  |                    |  |                    |  |                                |
| Cash Flow from Operating Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 23 410 369         | 6 529 956          | 27.9%                            | 6 529 956          | 27.9%  | 6 745 030          | 31.4%  | (3.2%)                         |
| Property rates  | 2 549 990          | 416 011            | 16.3%                            | 416 011            | 16.3%  | 583 018            | 22.5%  | (28.6%)                        |
| Service charges                                       | 9 506 089          | 1 681 003          | 17.7%                            | 1 681 003          | 17.7%  | 1 709 971          | 16.8%  | (1.7%)                         |
| Other revenue   | 2 718 576          | 2 044 089          | 75.2%                            | 2 044 089          | 75.2%  | 2 880 533          | 235.4%                                       | (29.0%)                        |
| Transfers and Subsidies - Operational                 | 5 752 154          | 1 797 776          | 31.3%                            | 1 797 776          | 31.3%  | 848 075            | 17.9%  | 112.0%                         |
| Transfers and Subsidies - Capital                     | 2 698 533          | 555 429            | 20.6%                            | 555 429            | 20.6%  | 708 269            | 27.1%  | (21.6%)                        |
| Interest  | 183 204            | 35 602             | 19.4%                            | 35 602             | 19.4%  | 14 937             | 11.3%  | 138.4%                         |
| Dividends   | 1 823              | 47                 | 2.6%                             | 47                 | 2.6%   | 228                | 4.4%   | (79.5%)                        |
| Payments  | (19 307 416)       | (4 158 127)        | 21.5%                            | (4 158 127)        | 21.5%  | (4 364 596)        | 28.7%  | (4.7%)                         |
| Suppliers and employees                               | (18 987 139)       | (4 158 127)        | 21.9%                            | (4 158 127)        | 21.9%  | (4 349 382)        | 29.1%  | (4.4%)                         |
| Finance charges                                       | (287 605)          | -                  | -                                | -                  | -  | (15 213)           | 5.0%   | (100.0%)                       |
| Transfers and grants                                  | (32 674)           | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Net Cash from/(used) Operating Activities             | 4 102 953          | 2 371 829          | 57.8%                            | 2 371 829          | 57.8%  | 2 380 434          | 38.0%  | (.4%)                          |
| Cash Flow from Investing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | (214 560)          | 25 476             | (11.9%)                          | 25 476             | (11.9%)                                      | 33                 | .1%  | 78 057.9%                      |
| Proceeds on disposal of PPE                           | 71 346             | 240                | .3%                              | 240                | .3%  | 184                | .3%  | 30.4%                          |
| Decrease (Increase) in non-current debtors (not used) | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Decrease (increase) in non-current receivables        | (288 790)          | 25 157             | (8.7%)                           | 25 157             | (8.7%)                                       | (152)              | 2.1%   | (16 634.8%)                    |
| Decrease (increase) in non-current investments        | 2 883              | 79                 | 2.7%                             | 79                 | 2.7%   | 1                  | (.1%)  | 11 314.2%                      |
| Payments  | (2 587 861)        | (123 872)          | 4.8%                             | (123 872)          | 4.8%   | (244 635)          | 7.9%   | (49.4%)                        |
| Capital assets  | (2 587 861)        | (123 872)          | 4.8%                             | (123 872)          | 4.8%   | (244 635)          | 7.9%   | (49.4%)                        |
| Net Cash from/(used) Investing Activities             | (2 802 421)        | (98 396)           | 3.5%                             | (98 396)           | 3.5%   | (244 603)          | 8.0%   | (59.8%)                        |
| Cash Flow from Financing Activities                   |                    |                    |                                  |                    |  |                    |  |                                |
| Receipts  | 31 390             | (2 183)            | (7.0%)                           | (2 183)            | (7.0%)                                       | (1 867)            | (1.3%)                                       | 16.9%                          |
| Short term loans                                      | -                  | -                  | -                                | -                  | -  | -                  | -  | -                              |
| Borrowing long term/refinancing                       | 25 541             | (1 865)            | (7.3%)                           | (1 865)            | (7.3%)                                       | (1 865)            | (3.2%)                                       | -                              |
| Increase (decrease) in consumer deposits              | 5 849              | (318)              | (5.4%)                           | (318)              | (5.4%)                                       | (2)                | -  | 13 245.1%                      |
| Payments  | (168 647)          | (4 717)            | 2.8%                             | (4 717)            | 2.8%   | (5 027)            | 3.3%   | (6.2%)                         |
| Repayment of borrowing                                | (168 647)          | (4 717)            | 2.8%                             | (4 717)            | 2.8%   | (5 027)            | 3.3%   | (6.2%)                         |
| Net Cash from/(used) Financing Activities             | (137 257)          | (6 900)            | 5.0%                             | (6 900)            | 5.0%   | (6 894)            | 199.0%                                       | -.1%                           |
| Net Increase/(Decrease) in cash held                  | 1 163 274          | 2 266 532          | 194.8%                           | 2 266 532          | 194.8%                                       | 2 128 938          | 66.5%  | 6.5%                           |
| Cash/cash equivalents at the year begin:              | 1 213 161          | 2 045 498          | 168.6%                           | 2 045 498          | 168.6%                                       | 2 127 164          | 295.9%                                       | (3.8%)                         |
| Cash/cash equivalents at the year end:                | 2 376 435          | 4 800 827          | 202.0%                           | 4 800 827          | 202.0%                                       | 4 187 399          | 106.9%                                       | 14.6%                          |

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 Ito Council Policy |      |
|---|-------------|-------|--------------|--------|--------------|---------|--------------|--------|------------|--------|---|---|--|------|
|   | Amount      | %     | Amount       | %      | Amount       | %       | Amount       | %      | Amount     | %      | Amount                                  | % | Amount                                   | %    |
| Debtors Age Analysis By Income Source                                     |             |       |              |        |              |         |              |        |            |        |   |   |  |      |
| Trade and Other Receivables from Exchange Transactions - Water            | 439 689     | 4.3%  | 209 951      | 2.1%   | 399 347      | 3.9%    | 9 148 956    | 89.7%  | 10 197 943 | 32.4%  | (549)                                   | - | 273 282                                  | 2.7% |
| Trade and Other Receivables from Exchange Transactions - Electricity      | 788 707     | 26.6% | 91 895       | 3.1%   | 202 083      | 6.8%    | 1 877 566    | 63.4%  | 2 960 251  | 9.4%   | 19                                      | - | 58 773                                   | 2.0% |
| Receivables from Non-exchange Transactions - Property Rates               | 341 180     | 6.8%  | 144 918      | 2.9%   | 326 655      | 6.5%    | 4 188 278    | 83.7%  | 5 001 032  | 15.9%  | (20)                                    | - | 12 886                                   | .3%  |
| Receivables from Exchange Transactions - Waste Water Management           | 156 567     | 4.2%  | 75 520       | 2.0%   | 226 184      | 6.0%    | 3 282 086    | 87.7%  | 3 740 357  | 11.9%  | (157)                                   | - | 27 818                                   | .7%  |
| Receivables from Exchange Transactions - Waste Management                 | 93 919      | 3.5%  | 52 093       | 1.9%   | 171 672      | 6.4%    | 2 378 787    | 88.2%  | 2 696 471  | 8.6%   | (228)                                   | - | 19 003                                   | .7%  |
| Receivables from Exchange Transactions - Property Rental Debtors          | 1 689       | 1.1%  | 1 536        | 1.0%   | 1 616        | 1.1%    | 147 345      | 96.8%  | 152 187    | .5%    | -                                       | - | -  | -    |
| Interest on Arrear Debtor Accounts  | 253 958     | 4.2%  | 150 424      | 2.5%   | 394 204      | 6.5%    | 5 305 409    | 86.9%  | 6 103 994  | 19.4%  | -                                       | - | -  | -    |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | -           | -     | -            | -      | -            | -       | -            | -      | -          | -      | -                                       | - | -  | -    |
| Other   | 19 409      | 3.0%  | 2 712        | .4%    | (13 511)     | (2.1%)  | 632 525      | 98.7%  | 641 135    | 2.0%   | (197)                                   | - | 23 113                                   | 3.6% |
| Total By Income Source  | 2 095 117   | 6.7%  | 729 050      | 2.3%   | 1 708 249    | 5.4%    | 26 960 953   | 85.6%  | 31 493 369 | 100.0% | (1 132)                                 | - | 414 875                                  | 1.3% |
| Debtors Age Analysis By Customer Group                                    |             |       |              |        |              |         |              |        |            |        |   |   |  |      |
| Organs of State   | 196 429     | 6.7%  | 99 618       | 3.4%   | 200 321      | 6.8%    | 2 441 780    | 83.1%  | 2 938 148  | 9.3%   | 0                                       | - | -  | -    |
| Commercial  | 589 340     | 11.9% | 137 592      | 2.8%   | 375 853      | 7.6%    | 3 868 511    | 77.8%  | 4 971 296  | 15.8%  | 2                                       | - | -  | -    |
| Households  | 1 307 343   | 5.6%  | 493 845      | 2.1%   | 1 153 841    | 4.9%    | 20 561 963   | 87.4%  | 23 516 992 | 74.7%  | (1 134)                                 | - | 414 875                                  | 1.8% |
| Other   | 2 005       | 3.0%  | (2 005)      | (3.0%) | (21 766)     | (32.5%) | 88 699       | 132.5% | 66 933     | 2%     | -                                       | - | -  | -    |
| Total By Customer Group   | 2 095 117   | 6.7%  | 729 050      | 2.3%   | 1 708 249    | 5.4%    | 26 960 953   | 85.6%  | 31 493 369 | 100.0% | (1 132)                                 | - | 414 875                                  | 1.3% |

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        | 544 706     | 3.4%  | 348 808      | 2.2%  | 269 349      | 1.6%  | 15 039 931   | 92.9% | 16 192 794 | 59.1%  |
| Bulk Water              | 65 940      | .8%   | 1 976 211    | 23.2% | 56 384       | .7%   | 6 411 301    | 75.3% | 8 509 835  | 31.1%  |
| PAYE deductions         | 28 934      | 93.5% | 1 890        | 6.1%  | 307          | 1.0%  | (179)        | (.6%) | 30 953     | .1%    |
| VAT (output less input) | -           | -     | -            | -     | -            | -     | -            | -     | -          | -      |
| Pensions / Retirement   | 84 121      | 29.9% | 1 297        | .5%   | 624          | .2%   | 195 408      | 69.4% | 281 450    | 1.0%   |
| Loan repayments         | -           | -     | 22           | 66.9% | -            | -     | 11           | 33.1% | 32         | -      |
| Trade Creditors         | 129 250     | 6.5%  | 356 641      | 17.9% | 42 799       | 2.1%  | 1 469 103    | 73.5% | 1 997 792  | 7.3%   |
| Auditor-General         | 9 007       | 26.4% | 2 016        | 5.9%  | (236)        | (.7%) | 23 377       | 68.4% | 34 165     | .1%    |
| Other                   | 17 797      | 5.0%  | (790)        | (.2%) | (2 448)      | (.7%) | 343 673      | 95.9% | 358 233    | 1.3%   |
| Total                   | 879 754     | 3.2%  | 2 686 095    | 9.8%  | 356 780      | 1.3%  | 23 482 625   | 85.7% | 27 405 254 | 100.0% |

Contact Details

|                   |  |
|-------------------|--|
| Municipal Manager |  |
| Financial Manager |  |

Source Local Government Database

1. All figures in this report are unaudited.