

**AGGREGATED INFORMATION FOR FREE STATE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021**

Part1: Operating Revenue and Expenditure

R thousands	2021/22						2020/21			O1 of 2020/21 to Q1 of 2021/22
	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	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	21 835 041	5 048 544	23.1%	5 048 544	23.1%	5 056 333	25.0%	(2%)		
Property rates	3 001 498	744 020	24.8%	744 020	24.8%	707 986	25.1%	5.1%		
Service charges - electricity revenue	6 340 190	940 894	14.8%	940 894	14.8%	1 425 571	24.7%	(34.0%)		
Service charges - water revenue	2 842 665	702 779	24.7%	702 779	24.7%	564 070	21.2%	24.6%		
Service charges - sanitation revenue	1 177 820	267 774	22.7%	267 774	22.7%	239 619	23.1%	11.7%		
Service charges - refuse revenue	718 849	160 269	22.3%	160 269	22.3%	147 844	21.4%	8.4%		
Rental of facilities and equipment	75 225	21 085	28.0%	21 085	28.0%	18 911	20.7%	11.5%		
Interest earned - external investments	56 787	6 262	11.0%	6 262	11.0%	17 181	28.5%	(63.6%)		
Interest earned - outstanding debtors	1 042 146	188 562	18.1%	188 562	18.1%	157 208	15.6%	19.9%		
Dividends received	6 246	156	2.5%	156	2.5%	115	2.3%	35.7%		
Fines, penalties and forfeits	111 530	9 269	8.3%	9 269	8.3%	6 324	5.0%	46.6%		
Licences and permits	901	352	39.1%	352	39.1%	367	16.6%	(41.1%)		
Agency services	2	-	-	-	-	1	-	(100.0%)		
Transfers and subsidies	4 722 321	1 792 495	38.0%	1 792 495	38.0%	1 448 143	32.1%	23.8%		
Other revenue	1 678 860	218 125	13.0%	218 125	13.0%	322 800	23.3%	(32.4%)		
Gains	60 001	(3 498)	(5.8%)	(3 498)	(5.8%)	192	.3%	(1 919.4%)		
Operating Expenditure	22 127 805	3 795 910	17.2%	3 795 910	17.2%	3 851 212	18.5%	(1.4%)		
Employee related costs	6 703 173	1 485 303	22.2%	1 485 303	22.2%	1 472 031	23.4%	.9%		
Remuneration of councillors	342 853	73 723	21.5%	73 723	21.5%	61 192	18.6%	20.5%		
Debt impairment	2 807 136	354 511	12.6%	354 511	12.6%	661 119	26.8%	(46.4%)		
Depreciation and asset impairment	1 323 996	18 329	1.4%	18 329	1.4%	34 287	2.7%	(46.5%)		
Finance charges	710 869	45 008	6.3%	45 008	6.3%	18 706	2.0%	140.6%		
Bulk purchases	4 945 745	1 015 867	20.5%	1 015 867	20.5%	859 027	19.1%	18.3%		
Other Materials	1 930 510	243 947	12.6%	243 947	12.6%	222 477	11.2%	9.7%		
Contracted services	1 501 749	269 736	18.0%	269 736	18.0%	234 814	16.3%	14.9%		
Transfers and subsidies	223 799	15 009	6.7%	15 009	6.7%	20 846	9.0%	(28.0%)		
Other expenditure	1 311 551	275 018	21.0%	275 018	21.0%	266 634	21.2%	3.1%		
Losses	306 425	(541)	(2%)	(541)	(2%)	79	.4%	(786.5%)		
Surplus/(Deficit)	(292 764)	1 252 634		1 252 634		1 205 121				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	2 551 222	205 086	8.0%	205 086	8.0%	273 724	11.5%	(25.1%)		
Transfers and subsidies - capital (monetary alloc)(Deprtmt Agencies,HH,F	13 000	1 125	8.7%	1 125	8.7%	910	7.6%	23.6%		
Transfers and subsidies - capital (in-kind - all)	50 314	-	-	-	-	380	1.5%	(100.0%)		
Surplus/(Deficit) after capital transfers and contributions	2 321 772	1 458 846		1 458 846		1 480 135				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	2 321 772	1 458 846		1 458 846		1 480 135				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	2 321 772	1 458 846		1 458 846		1 480 135				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	2 321 772	1 458 846		1 458 846		1 480 135				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22						2020/21			O1 of 2020/21 to Q1 of 2021/22
	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	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	3 182 774	348 211	10.9%	348 211	10.9%	246 172	6.1%	41.5%		
National Government	2 611 136	312 041	12.0%	312 041	12.0%	208 099	8.3%	49.9%		
Provincial Government	10 167	3 154	31.0%	3 154	31.0%	-	-	(100.0%)		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deprtmt Agencies,HH,F	13 000	1 620	12.5%	1 620	12.5%	2 224	14.9%	(27.1%)		
Transfers recognised - capital	2 634 303	316 815	12.0%	316 815	12.0%	210 322	8.3%	50.6%		
Borrowing	61 713	11 335	18.4%	11 335	18.4%	18 415	11.8%	(38.4%)		
Internally generated funds	486 757	20 061	4.1%	20 061	4.1%	17 434	1.3%	15.1%		
Capital Expenditure Functional	3 191 669	349 119	10.9%	349 119	10.9%	246 760	6.1%	41.5%		
Municipal governance and administration	161 060	19 486	12.1%	19 486	12.1%	22 380	1.8%	(12.9%)		
Executive and Council	55 596	3 377	6.1%	3 377	6.1%	2 820	7.1%	19.8%		
Finance and administration	105 464	16 108	15.3%	16 108	15.3%	19 561	1.6%	(17.6%)		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	491 553	13 501	2.7%	13 501	2.7%	17 476	4.4%	(22.7%)		
Community and Social Services	39 370	37	1%	37	1%	9 687	15.2%	(99.6%)		
Sport And Recreation	64 783	4 541	7.0%	4 541	7.0%	4 839	5.0%	(6.7%)		
Public Safety	32 605	1	1%	1	1%	25	1%	(94.5%)		
Housing	354 146	8 894	2.5%	8 894	2.5%	2 839	1.3%	212.9%		
Health	650	37	5.7%	37	5.7%	87	6.9%	(57.0%)		
Economic and Environmental Services	609 747	114 326	18.7%	114 326	18.7%	61 361	9.3%	86.3%		
Planning and Development	107 892	20 940	19.4%	20 940	19.4%	6 749	5.9%	210.3%		
Road Transport	500 705	93 386	18.7%	93 386	18.7%	54 611	10.0%	71.0%		
Environmental Protection	1 150	-	-	-	-	-	-	-		
Trading Services	1 917 240	201 807	10.5%	201 807	10.5%	145 543	8.3%	38.7%		
Energy sources	387 558	26 666	6.9%	26 666	6.9%	15 312	4.5%	74.1%		
Water Management	95 777	105 249	11.0%	105 249	11.0%	90 285	10.6%	16.6%		
Waste Water Management	520 079	66 850	12.9%	66 850	12.9%	39 929	8.5%	67.4%		
Waste Management	49 826	3 041	6.1%	3 041	6.1%	17	-	17 617.4%		
Other	12 070	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22						2020/21			O1 of 2020/21 to Q1 of 2021/22
	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	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	16 700 871	4 821 015	28.9%	4 821 015	28.9%	837 025	6.2%	476.0%		
Property rates	1 388 362	658 131	47.4%	658 131	47.4%	88 821	3.9%	641.0%		
Service charges	6 364 543	1 866 772	29.3%	1 866 772	29.3%	354 482	3.7%	426.6%		
Other revenue	4 402 960	1 690 766	38.4%	1 690 766	38.4%	594 947	(4.3%)	1 662.2%</		

Capital assets	(2 682 481)	(328 017)	12.2%	(328 017)	12.2%	(140 352)	7.9%	133.7%
Net Cash from/(used) Investing Activities	(2 853 671)	(327 446)	11.5%	(327 446)	11.5%	(140 235)	7.9%	133.5%
Cash Flow from Financing Activities								
Receipts	125 329	(12 368)	(9.9%)	(12 368)	(9.9%)	13 819	137.1%	(189.5%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	43 000	(1 865)	(4.3%)	(1 865)	(4.3%)	9 642	18.8%	(119.3%)
Increase (decrease) in consumer deposits	82 329	(10 503)	(12.8%)	(10 503)	(12.8%)	4 177	(10.2%)	(351.4%)
Payments	(136 222)	(385)	3%	(385)	3%	-	-	(100.0%)
Repayment of borrowing	(136 222)	(385)	3%	(385)	3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(10 892)	(12 753)	117.1%	(12 753)	117.1%	13 819	137.1%	(192.3%)
Net Increase/(Decrease) in cash held	(2 155 299)	561 203	(26.0%)	561 203	(26.0%)	(227 904)	(89.6%)	(346.2%)
Cash/cash equivalents at the year begin:	470 817	723 337	153.6%	723 337	153.6%	(351 457)	(8512.2%)	(305.8%)
Cash/cash equivalents at the year end:	(1 684 481)	1 269 737	(75.4%)	1 269 737	(75.4%)	(537 085)	(207.8%)	(336.4%)

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	472 333	5.3%	240 448	2.7%	381 078	4.3%	7 771 032	87.7%	8 864 892	34.0%	2 611 822	29.5%	547 754	6.2%
Trade and Other Receivables from Exchange Transactions - Electricity	504 881	20.8%	97 134	4.0%	164 723	6.8%	1 663 439	68.4%	2 430 176	9.3%	983 787	40.5%	56 086	2.3%
Receivables from Non-exchange Transactions - Property Rates	313 200	8.0%	198 781	5.1%	254 199	6.5%	3 147 141	80.4%	3 913 321	15.0%	1 442 548	36.9%	113 918	2.9%
Receivables from Exchange Transactions - Waste Water Management	138 957	4.2%	125 596	3.8%	131 851	4.0%	2 898 650	88.0%	3 295 053	12.6%	683 126	20.7%	180 112	5.5%
Receivables from Exchange Transactions - Waste Management	82 417	3.4%	47 145	2.0%	135 181	5.6%	2 145 712	89.0%	2 410 514	9.2%	303 061	12.6%	196 164	8.1%
Receivables from Exchange Transactions - Property Rental Debtors	1 805	1.4%	1 770	1.3%	1 862	1.4%	126 291	95.9%	131 728	.5%	0	-	109	.1%
Interest on Arrear Debtor Accounts	119 346	2.7%	83 225	1.9%	249 072	5.5%	4 043 158	90.0%	4 494 802	17.2%	1 105 792	24.6%	269 245	6.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34 625	6.3%	9 121	1.7%	(23 962)	(4.4%)	528 111	96.4%	547 894	2.1%	106 232	19.4%	136 379	24.9%
Total By Income Source	1 667 564	6.4%	803 218	3.1%	1 294 004	5.0%	22 323 594	85.6%	26 088 381	100.0%	7 236 388	27.7%	1 499 765	5.7%
Debtors Age Analysis By Customer Group														
Organs of State	304 602	9.5%	120 179	3.8%	175 894	5.5%	2 601 016	81.2%	3 201 692	12.3%	1 798 422	56.2%	285	-
Commercial	554 824	14.3%	234 694	6.1%	263 387	6.8%	2 824 246	72.8%	3 877 151	14.9%	1 220 390	31.5%	73 898	1.9%
Households	807 127	4.3%	447 106	2.4%	887 471	4.7%	16 778 057	88.7%	18 919 761	72.5%	4 217 575	22.3%	1 425 583	7.5%
Other	1 011	1.1%	1 240	1.4%	(32 748)	(36.5%)	120 274	134.0%	89 777	.3%	-	-	-	-
Total By Customer Group	1 667 564	6.4%	803 218	3.1%	1 294 004	5.0%	22 323 594	85.6%	26 088 381	100.0%	7 236 388	27.7%	1 499 765	5.7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis												
Bulk Electricity	305 446	3.2%	136 769	1.4%	320 346	3.3%	8 833 746	92.1%	9 596 307	51.3%		
Bulk Water	473 091	7.0%	68 923	1.0%	70 795	1.0%	6 193 327	91.0%	6 806 136	36.4%		
PAYE deductions	27 460	43.2%	13 565	21.3%	2 635	4.1%	19 963	31.4%	63 623	.3%		
VAT (output less input)	82	100.0%	-	-	-	-	-	-	82	-		
Pensions / Retirement	69 724	17.3%	15 135	3.8%	14 933	3.7%	303 396	75.2%	403 188	2.2%		
Loan repayments	1 121	9.6%	1 091	9.3%	2 091	17.8%	7 411	63.3%	11 714	.1%		
Trade Creditors	147 905	12.0%	78 985	6.4%	91 985	7.5%	913 838	74.1%	1 232 714	6.6%		
Auditor-General	6 703	14.6%	4 021	8.8%	503	1.1%	34 585	75.5%	45 812	2%		
Other	24 471	4.6%	847	2%	(10 970)	(2.1%)	518 517	97.3%	532 864	2.9%		
Total	1 056 002	5.6%	319 337	1.7%	492 317	2.6%	16 824 784	90.0%	18 692 440	100.0%		

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	8 073 601	1 563 746	19.4%	1 563 746	19.4%	2 070 734	27.9%	(24.5%)		
Property rates	1 481 826	345 174	23.3%	345 174	23.3%	352 972	25.6%	(2.2%)		
Service charges - electricity revenue	3 166 037	290 955	9.2%	290 955	9.2%	863 507	31.7%	(66.3%)		
Service charges - water revenue	1 083 984	240 592	22.2%	240 592	22.2%	229 749	23.4%	4.7%		
Service charges - sanitation revenue	415 795	99 914	24.0%	99 914	24.0%	96 374	26.4%	3.7%		
Service charges - refuse revenue	157 276	37 208	23.7%	37 208	23.7%	35 468	23.9%	4.9%		
Rental of facilities and equipment	22 569	8 811	39.0%	8 811	39.0%	8 473	20.0%	4.0%		
Interest earned - external investments	19 766	2 501	12.7%	2 501	12.7%	5 464	23.8%	(54.2%)		
Interest earned - outstanding debtors	247 024	23 518	9.5%	23 518	9.5%	28 981	10.7%	(18.8%)		
Dividends received	2	-	-	-	-	-	-	-		
Fines, penalties and forfeits	25 803	2 830	11.0%	2 830	11.0%	276	.7%	923.5%		
Licences and permits	483	279	57.6%	279	57.6%	274	57.4%	1.7%		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	925 317	356 447	38.5%	356 447	38.5%	301 217	33.1%	18.3%		
Other revenue	527 717	155 529	29.5%	155 529	29.5%	147 979	27.9%	5.1%		
Gains	1	(13)	(1 261.1%)	(13)	(1 261.1%)	1	2%	(1 847.3%)		
Operating Expenditure	7 450 829	1 792 003	24.1%	1 792 003	24.1%	2 051 448	29.8%	(12.6%)		
Employee related costs	2 168 336	488 674	22.5%	488 674	22.5%	571 371	27.2%	(14.5%)		
Remuneration of councillors	71 712	16 505	23.0%	16 505	23.0%	16 241	22.6%	1.6%		
Debt impairment	943 784	234 149	24.8%	234 149	24.8%	513 828	46.1%	(54.4%)		
Depreciation and asset impairment	315 631	18 177	5.8%	18 177	5.8%	32 778	10.1%	(44.5%)		
Finance charges	198 939	11 083	5.6%	11 083	5.6%	8 755	3.9%	26.6%		
Bulk purchases	2 002 153	746 268	37.3%	746 268	37.3%	622 464	36.2%	19.9%		
Other Materials	567 607	116 178	20.5%	116 178	20.5%	127 613	23.4%	(9.0%)		
Contracted services	577 701	79 865	13.8%	79 865	13.8%	86 120	18.9%	(7.3%)		
Transfers and subsidies	2 830	1 241	43.8%	1 241	43.8%	-	-	(100.0%)		
Other expenditure	327 443	80 405	24.6%	80 405	24.6%	72 196	23.0%	11.4%		
Losses	274 692	(541)	(2%)	(541)	(2%)	82	-	(760.9%)		
Surplus/(Deficit)	622 772	(228 257)		(228 257)		19 286				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di)	917 809	-	-	-	-	154 144	16.9%	(100.0%)		
Transfers and subsidies - capital (monetary alloc)(Deptarm Agencies,HH,F)	13 000	1 126	8.7%	1 126	8.7%	911	7.6%	23.6%		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	1 553 581	(227 131)		(227 131)		174 341				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	1 553 581	(227 131)		(227 131)		174 341				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	1 553 581	(227 131)		(227 131)		174 341				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	1 553 581	(227 131)		(227 131)		174 341				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	1 221 006	140 044	11.5%	140 044	11.5%	75 564	6.6%	85.3%		
National Government	917 809	125 310	13.7%	125 310	13.7%	45 002	4.9%	178.5%		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deptarm Agencies,HH,F)	13 000	1 620	12.5%	1 620	12.5%	2 224	18.4%	(27.1%)		
Transfers recognised - capital	930 809	126 930	13.6%	126 930	13.6%	47 226	5.1%	168.8%		
Borrowing	-	-	-	-	-	-	-	-		
Internally generated funds	290 196	1 826	6%	1 826	6%	9 923	7.8%	(81.6%)		
Capital Expenditure Functional	1 221 006	140 044	11.5%	140 044	11.5%	75 564	6.6%	85.3%		
Municipal governance and administration	75 005	14 782	19.7%	14 782	19.7%	18 415	15.4%	(19.7%)		
Executive and Council	35 783	3 127	8.7%	3 127	8.7%	-	-	(100.0%)		
Finance and administration	39 222	11 655	29.7%	11 655	29.7%	18 415	17.8%	(36.7%)		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	379 988	9 029	2.4%	9 029	2.4%	2 839	1.3%	218.0%		
Community and Social Services	2 233	-	-	-	-	-	-	-		
Sport And Recreation	21 331	144	.7%	144	.7%	-	-	(100.0%)		
Public Safety	14 745	-	-	-	-	-	-	-		
Housing	341 680	8 884	2.6%	8 884	2.6%	2 839	1.3%	212.9%		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	303 496	82 457	27.2%	82 457	27.2%	39 015	11.1%	111.3%		
Planning and Development	43 703	3 972	9.1%	3 972	9.1%	14	-	28 525.6%		
Road Transport	259 792	78 485	30.2%	78 485	30.2%	39 001	12.4%	101.2%		
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	450 617	33 776	7.5%	33 776	7.5%	15 295	3.5%	120.8%		
Energy sources	217 752	(154)	(1%)	(154)	(1%)	12 146	7.2%	(101.3%)		
Water Management	114 286	22 305	19.5%	22 305	19.5%	1 422	1.1%	1 468.7%		
Waste Water Management	104 807	11 626	11.1%	11 626	11.1%	1 726	1.3%	573.4%		
Waste Management	13 773	-	-	-	-	-	-	-		
Other	11 900	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	8 818 295	2 354 394	26.7%	2 354 394	26.7%	-	-	-	-	(100.0%)
Property rates	1 301 606	381 031	29.3%	381 031	29.3%	-	-	-	-	(100.0%)
Service charges	5 024 116	872 486	17.4%	872 486	17.4%	-	-	-	-	(100.0%)
Other revenue	616 680	1 073 891	174.1%	1 073 891	174.1%	-	-	-	-	(100.0%)
Transfers and Subsidies - Operational	925 317	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	930 809	24 484	2.6%	24 484	2.6%	-	-	-	-	(100.0%)
Interest	19 766	2 501	12.7%	2 501	12.7%	-	-	-	-	(100.0%)
Dividends	2	-	-	-	-	-	-	-	-	-
Payments	(6 759 175)	(2 062 029)	30.5%	(2 062 029)	30.5%	-	-	-	-	(100.0%)</

Capital assets	(1 221 006)	(140 044)	11.5%	(140 044)	11.5%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(1 208 633)	(140 051)	11.6%	(140 051)	11.6%	(6)	-	2 289 059.0%
Cash Flow from Financing Activities								
Receipts	2 093	(3 085)	(147.4%)	(3 085)	(147.4%)	4 617	(10.8%)	(166.8%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 093	(3 085)	(147.4%)	(3 085)	(147.4%)	4 617	(10.8%)	(166.8%)
Payments	(131 522)	-	-	-	-	-	-	-
Repayment of borrowing	(131 522)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(129 429)	(3 085)	2.4%	(3 085)	2.4%	4 617	(10.8%)	(166.8%)
Net Increase/(Decrease) in cash held	721 058	149 229	20.7%	149 229	20.7%	4 611	.4%	3 136.2%
Cash/cash equivalents at the year begin:	193 229	461 396	238.8%	461 396	238.8%	359 728	(341.6%)	28.3%
Cash/cash equivalents at the year end:	914 286	610 624	66.8%	610 624	66.8%	364 339	35.4%	67.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors	Impairment -Bad Debts Ito Council Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	177 734	6.6%	97 615	3.6%	64 966	2.4%	2 347 289	87.3%	2 687 604	35.9%	2 611 186	97.2%
Trade and Other Receivables from Exchange Transactions - Electricity	282 619	27.8%	30 815	3.0%	18 705	1.8%	685 057	67.3%	1 017 196	13.6%	983 600	96.7%
Receivables from Non-exchange Transactions - Property Rates	159 988	10.7%	135 285	9.1%	45 126	3.0%	1 153 292	77.2%	1 493 690	19.9%	1 442 219	96.6%
Receivables from Exchange Transactions - Waste Water Management	54 044	7.7%	32 816	4.6%	15 191	2.2%	604 387	85.6%	706 439	9.4%	683 030	96.7%
Receivables from Exchange Transactions - Waste Management	20 452	6.5%	7 845	2.5%	6 497	2.1%	278 739	88.9%	313 533	4.2%	303 072	96.7%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	0	100.0%
Interest on Arrear Debtor Accounts	52 166	4.6%	30 816	2.7%	24 194	2.1%	1 034 300	90.6%	1 141 476	15.2%	1 105 792	96.9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	30 047	23.0%	3 129	2.4%	3 339	2.6%	94 184	72.1%	130 699	1.7%	106 254	81.3%
Total By Income Source	777 049	10.4%	338 321	4.5%	178 018	2.4%	6 197 249	82.7%	7 490 638	100.0%	7 235 152	96.6%
Debtors Age Analysis By Customer Group												
Organs of State	211 282	11.3%	66 835	3.6%	54 243	2.9%	1 533 108	82.2%	1 865 468	24.9%	1 798 440	96.4%
Commercial	254 217	20.5%	154 733	12.5%	27 816	2.2%	805 946	64.9%	1 242 712	16.6%	1 220 395	98.2%
Households	311 551	7.1%	116 753	2.7%	95 959	2.2%	3 858 196	88.0%	4 382 459	58.5%	4 216 318	96.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	777 049	10.4%	338 321	4.5%	178 018	2.4%	6 197 249	82.7%	7 490 638	100.0%	7 235 152	96.6%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis												
Bulk Electricity	137 457	100.0%	-	-	-	-	-	-	137 457	-	20.2%	
Bulk Water	389 499	100.0%	-	-	-	-	-	-	389 499	-	57.2%	
PAYE deductions	5 908	100.0%	-	-	-	-	-	-	5 908	-	.9%	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	49 974	100.0%	-	-	-	-	-	-	49 974	-	7.3%	
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	25 087	25.5%	27 248	27.7%	16 227	16.5%	29 689	30.2%	98 251	-	14.4%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Total	607 926	89.3%	27 248	4.0%	16 227	2.4%	29 689	4.4%	681 090	100.0%		

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(51 283)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(51 163)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	(770)	0	-	0	-	12	(1.6%)	(99.2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(770)	0	-	0	-	12	(1.6%)	(99.2%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(770)	0	-	0	-	12	(1.6%)	(99.2%)
Net Increase/(Decrease) in cash held	27 291	0	-	0	-	12	(1.9%)	(99.2%)
Cash/cash equivalents at the year begin:	500	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	27 791	0	-	0	-	12	(1.9%)	(99.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 905	4.2%	(102)	(2%)	1 021	2.3%	42 493	93.8%	45 318	15.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 829	19.1%	(6)	(1%)	902	9.4%	6 864	71.6%	9 589	3.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 864	7.5%	(495)	(9%)	1 608	3.1%	46 526	90.3%	51 514	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 565	4.0%	(41)	(1%)	826	2.1%	36 932	94.0%	39 282	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 446	3.9%	(26)	(1%)	790	2.1%	34 938	94.1%	37 147	12.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	36	3.2%	(1)	(1%)	14	1.2%	1 092	95.7%	1 141	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	2 871	2.5%	-	-	1 339	1.2%	110 943	96.3%	115 153	38.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	6.6%	0	1%	9	2.1%	393	91.3%	430	.1%	-	-	-	-
Total By Income Source	13 546	4.5%	(662)	(2%)	6 509	2.2%	280 180	93.5%	299 573	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	817	16.0%	-	-	408	8.0%	3 886	76.0%	5 112	1.7%	-	-	-	-
Commercial	1 454	15.3%	(14)	(2%)	467	4.9%	7 615	80.0%	9 521	3.2%	-	-	-	-
Households	10 159	3.8%	(483)	(2%)	5 089	1.9%	249 361	94.4%	264 125	88.2%	-	-	-	-
Other	1 117	5.4%	(164)	(8%)	544	2.6%	19 318	92.8%	20 815	6.9%	-	-	-	-
Total By Customer Group	13 546	4.5%	(662)	(2%)	6 509	2.2%	280 180	93.5%	299 573	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	%	Amount	%
Creditor Age Analysis												
Bulk Electricity	-	-	5 518	5.8%	3 249	3.4%	86 520	90.8%	95 287	75.3%	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	661	2.5%	(4 996)	(19.2%)	(12 447)	(47.9%)	42 788	164.5%	26 006	20.5%	-	-
Auditor-General	-	-	-	-	(750)	(17.0%)	5 162	117.0%	4 412	3.5%	-	-
Other	345	39.8%	(249)	(28.7%)	(547)	(63.0%)	1 318	151.8%	868	.7%	-	-
Total	1 006	.8%	273	.2%	(10 495)	(8.3%)	135 788	107.3%	126 572	100.0%	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 Q1 of 2021/22	
	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	333 965	76 667	23.0%	76 667	23.0%	49 739	17.3%	54.1%		
Property rates	40 172	8 854	22.0%	8 854	22.0%	-	-	(100.0%)		
Service charges - electricity revenue	77 502	-	-	-	-	-	-	(100.0%)		
Service charges - water revenue	48 825	23 918	49.0%	23 918	49.0%	(0)	-	(597 961 150.0%)		
Service charges - sanitation revenue	21 527	3 530	16.4%	3 530	16.4%	(0)	-	(176 502 750.0%)		
Service charges - refuse revenue	15 968	2 636	16.5%	2 636	16.5%	(0)	-	(131 788 650.0%)		
Rental of facilities and equipment	884	74	8.3%	74	8.3%	(0)	-	(614 058.3%)		
Interest earned - external investments	94	-	-	-	-	(0)	-	(100.0%)		
Interest earned - outstanding debtors	30 012	2 501	8.3%	2 501	8.3%	(0)	-	(125 050 100.0%)		
Dividends received	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-		
Licences and permits	-	-	-	-	-	-	-	-		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	97 482	35 150	36.1%	35 150	36.1%	49 741	52.4%	(29.3%)		
Other revenue	1 400	4	.3%	4	.3%	(0)	-	(62 400.0%)		
Gains	-	-	-	-	-	-	-	-		
Operating Expenditure	414 918	37 259	9.0%	37 259	9.0%	31 841	10.0%	17.0%		
Employee related costs	119 881	15 471	12.9%	15 471	12.9%	28 364	26.4%	(45.5%)		
Remuneration of councillors	5 200	3 307	63.6%	3 307	63.6%	998	17.2%	231.4%		
Debt impairment	46 497	-	-	-	-	-	-	-		
Depreciation and asset impairment	46 000	-	-	-	-	-	-	-		
Finance charges	60 000	9 420	15.7%	9 420	15.7%	-	-	(100.0%)		
Bulk purchases	60 000	-	-	-	-	2 400	4.2%	(100.0%)		
Other Materials	45 250	8 240	18.2%	8 240	18.2%	0	-	(68 664 508.3%)		
Contracted services	9 000	-	-	-	-	0	-	(100.0%)		
Transfers and subsidies	90	-	-	-	-	0	-	(100.0%)		
Other expenditure	23 000	821	3.6%	821	3.6%	79	.6%	940.0%		
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(81 052)	39 407		39 407		17 898				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	52 419	13 895	26.5%	13 895	26.5%	4 870	6.1%	185.3%		
Transfers and subsidies - capital (monetary alloc)/Departm Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	10 167	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(18 466)	53 302		53 302		22 768				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(18 466)	53 302		53 302		22 768				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(18 466)	53 302		53 302		22 768				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(18 466)	53 302		53 302		22 768				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	3 257	(271)	(8.3%)	(271)	(8.3%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 257	(271)	(8.3%)	(271)	(8.3%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	3 257	(271)	(8.3%)	(271)	(8.3%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(63 378)	73 167	(115.4%)	73 167	(115.4%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	(390)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(63 769)	73 167	(114.7%)	73 167	(114.7%)	-	-	(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	9 460	6.1%	11 743	7.6%	4 793	3.1%	129 368	83.3%	155 364	36.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 883	17.1%	563	.7%	76	.1%	61 702	82.0%	75 223	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 975	1.8%	1 956	1.8%	1 937	1.8%	102 123	94.6%	107 990	25.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 478	1.9%	1 466	1.9%	1 453	1.9%	72 101	94.3%	76 497	18.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	1.0%	70	1.0%	71	1.0%	6 625	96.9%	6 837	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	2.0%	4	2.0%	4	2.0%	164	93.9%	174	-	-	-	-	-
Total By Income Source	25 870	6.1%	15 801	3.7%	8 332	2.0%	372 082	88.2%	422 086	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 939	28.1%	200	.5%	486	1.2%	27 363	70.2%	38 989	9.2%	-	-	-	-
Commercial	1 485	3.7%	889	2.2%	372	.9%	37 000	93.1%	39 746	9.4%	-	-	-	-
Households	13 446	3.9%	14 712	4.3%	7 475	2.2%	307 719	89.5%	343 351	81.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 870	6.1%	15 801	3.7%	8 332	2.0%	372 082	88.2%	422 086	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	%	Amount	%		
Creditor Age Analysis														
Bulk Electricity	94	3.1%	111	3.7%	115	3.8%	2 707	89.4%	3 027	.5%	-	-		
Bulk Water	6 949	1.4%	6 839	1.4%	(1 200)	(.2%)	469 521	97.4%	482 109	71.8%	-	-		
PAYE deductions	1 616	36.8%	1 304	29.7%	1 290	29.4%	175	4.0%	4 385	.7%	-	-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-		
Pensions / Retirement	1 889	1.2%	1 878	1.2%	1 806	1.1%	153 735	96.5%	159 308	23.7%	-	-		
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-		
Trade Creditors	-	-	1 602	9.2%	4 602	26.5%	11 183	64.3%	17 387	2.6%	-	-		
Auditor-General	-	-	49	1.0%	29	.6%	4 898	98.4%	4 976	.7%	-	-		
Other	-	-	-	-	-	-	-	-	-	-	-	-		
Total	10 548	1.6%	11 783	1.8%	6 642	1.0%	642 219	95.7%	671 192	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 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	233 544	63 126	27.0%	63 126	27.0%	43 517	19.9%	45.1%		
Property rates	9 680	6 512	67.3%	6 512	67.3%	213	2.7%	2 963.1%		
Service charges - electricity revenue	30 780	-	-	-	-	-	-	-		
Service charges - water revenue	42 492	28 753	67.7%	28 753	67.7%	9 986	32.4%	187.9%		
Service charges - sanitation revenue	9 334	1 704	18.3%	1 704	18.3%	2 461	26.2%	(30.7%)		
Service charges - refuse revenue	5 184	1 017	19.6%	1 017	19.6%	1 491	27.7%	(31.8%)		
Rental of facilities and equipment	570	52	9.1%	52	9.1%	86	13.2%	(40.0%)		
Interest earned - external investments	450	69	15.4%	69	15.4%	155	34.4%	(55.1%)		
Interest earned - outstanding debtors	6 500	(3)	(1%)	(3)	(1%)	-	-	(100.0%)		
Dividends received	10	-	-	-	-	3	27.6%	(100.0%)		
Fines, penalties and forfeits	35 000	52	.1%	52	.1%	219	.6%	(76.4%)		
Licences and permits	0	-	-	-	-	0	-	(100.0%)		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	80 762	24 923	30.9%	24 923	30.9%	28 837	37.2%	(13.6%)		
Other revenue	12 783	48	4%	48	4%	67	4%	(28.8%)		
Gains	-	-	-	-	-	-	-	-		
Operating Expenditure	230 593	18 403	8.0%	18 403	8.0%	27 929	12.6%	(34.1%)		
Employee related costs	86 985	12 887	14.8%	12 887	14.8%	20 193	24.1%	(36.2%)		
Remuneration of councillors	4 828	768	15.9%	768	15.9%	890	26.7%	(13.7%)		
Debt impairment	35 016	-	-	-	-	-	-	-		
Depreciation and asset impairment	24 888	-	-	-	-	-	-	-		
Finance charges	8 400	68	.8%	68	.8%	44	.5%	55.2%		
Bulk purchases	28 522	227	.8%	227	.8%	842	3.0%	(73.1%)		
Other Materials	1 372	308	22.5%	308	22.5%	610	23.5%	(49.5%)		
Contracted services	17 095	2 601	15.2%	2 601	15.2%	3 350	16.2%	(22.4%)		
Transfers and subsidies	-	-	-	-	-	-	-	-		
Other expenditure	23 487	1 544	6.6%	1 544	6.6%	2 000	7.8%	(22.8%)		
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	2 951	44 724		44 724		15 588				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	78 350	-	-	-	-	2 340	2.5%	(100.0%)		
Transfers and subsidies - capital (monetary alloc)/(Deptarm Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	81 301	44 724		44 724		17 928				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	81 301	44 724		44 724		17 928				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	81 301	44 724		44 724		17 928				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	81 301	44 724		44 724		17 928				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Capital Revenue and Expenditure										
Source of Finance	81 887	8 140	9.9%	8 140	9.9%	25 527	28.0%	(68.1%)		
National Government	77 395	8 140	10.5%	8 140	10.5%	25 527	28.0%	(68.1%)		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deptarm Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers recognised - capital	77 395	8 140	10.5%	8 140	10.5%	25 527	28.0%	(68.1%)		
Borrowing	-	-	-	-	-	-	-	-		
Internally generated funds	4 493	-	-	-	-	-	-	-		
Capital Expenditure Functional	81 887	8 140	9.9%	8 140	9.9%	25 577	27.9%	(68.2%)		
Municipal governance and administration	793	5	.6%	5	.6%	59	11.8%	(92.1%)		
Executive and Council	-	-	-	-	-	-	-	-		
Finance and administration	793	5	.6%	5	.6%	59	11.8%	(92.1%)		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	860	-	-	-	-	-	-	-		
Community and Social Services	-	-	-	-	-	-	-	-		
Sport And Recreation	860	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	8 597	-	-	-	-	9 439	165.0%	(100.0%)		
Planning and Development	-	-	-	-	-	-	-	-		
Road Transport	8 597	-	-	-	-	9 439	165.0%	(100.0%)		
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	71 638	8 136	11.4%	8 136	11.4%	16 079	19.0%	(49.4%)		
Energy sources	8 562	-	-	-	-	-	-	-		
Water Management	41 638	5 469	13.1%	5 469	13.1%	15 379	22.5%	(64.4%)		
Waste Water Management	21 437	2 666	12.4%	2 666	12.4%	700	6.8%	281.1%		
Waste Management	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Cash Flow from Operating Activities										
Receipts	248 834	26 573	10.7%	26 573	10.7%	33 917	41.9%	(21.7%)		
Property rates	6 276	756	12.0%	756	12.0%	646	-	16.9%		
Service charges	52 996	837	1.6%	837	1.6%	1 364	4.2%	(38.6%)		
Other revenue	30 450	(12)	-	(12)	-	391	.8%	(103.2%)		
Transfers and Subsidies - Operational	80 762	24 923	30.9%	24 923	30.9%	28 914	-	(13.8%)		
Transfers and Subsidies - Capital	78 350	-	-	-	-	2 540	-	(100.0%)		
Interest	-	70	-	70	-	58	12.9%	19.8%		
Dividends	-	-	-	-	-	3	-	(100.0%)		
Payments	(159 701)	(12 509)	7.8%	(12 509)	7.8%	(1 880)	-	565.3%		
Suppliers and employees	(159 701)	(12 509)	7.8%	(12 509)	7.8%	(1 880)	-	565.3%		
Finance charges	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	89 133	14 064	15.8%	14 064	15.8%	32 036	39.6%	(56.1%)		
Cash Flow from Investing Activities										
Receipts	(400)	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current investments	(400)	-	-	-	-	-	-	-		
Payments	(79 361)	(9 820)	12.4%	(9 820)	12.4%	(26 942)	-	(63.6%)		

Capital assets	(79 361)	(9 820)	12.4%	(9 820)	12.4%	(26 942)	-	(63.6%)
Net Cash from/(used) Investing Activities	(79 761)	(9 820)	12.3%	(9 820)	12.3%	(26 942)	(6 736.5%)	(63.6%)
Cash Flow from Financing Activities								
Receipts	792	-	-	-	-	0	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	792	-	-	-	-	0	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	792	-	-	-	-	0	-	(100.0%)
Net Increase/(Decrease) in cash held	10 164	4 244	41.8%	4 244	41.8%	5 095	6.3%	(16.7%)
Cash/cash equivalents at the year begin:	33 295	5 067	15.2%	5 067	15.2%	(47 741)	-	(110.6%)
Cash/cash equivalents at the year end:	43 459	9 311	21.4%	9 311	21.4%	(42 646)	(53.0%)	(121.8%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	0	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	0	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Amount	%
	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 Selby Selepe	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

Part V: Operating Revenues and Expenditure	2021/22					2020/21		Q1 of 2020/21 Q1 of 2021/22
	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	63 471	21 176	33.4%	21 176	33.4%	21 461	31.6%	(1.3%)
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	939	203	21.6%	203	21.6%	-	-	(100.0%)
Interest earned - external investments	620	207	33.3%	207	33.3%	269	30.8%	(23.1%)
Interest earned - outstanding debtors	-	-	-	-	-	48	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences and permits	20	4	18.9%	4	18.9%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	61 832	20 744	33.5%	20 744	33.5%	20 992	31.7%	(1.2%)
Other revenue	60	18	30.7%	18	30.7%	153	162.4%	(88.0%)
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	62 985	12 635	20.1%	12 635	20.1%	8 210	12.2%	53.9%
Employee related costs	47 148	10 971	23.3%	10 971	23.3%	7 344	16.9%	49.4%
Remuneration of councillors	4 887	1 220	25.0%	1 220	25.0%	783	16.7%	55.7%
Debt impairment	491	-	-	-	-	-	-	-
Depreciation and asset impairment	1 000	151	15.1%	151	15.1%	-	-	(100.0%)
Finance charges	80	1	1.4%	1	1.4%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	180	3	1.7%	3	1.7%	0	5%	830.0%
Contracted services	5 481	12	2%	12	2%	17	2%	(27.8%)
Transfers and subsidies	72	-	-	-	-	-	-	-
Other expenditure	3 646	277	7.6%	277	7.6%	65	.7%	324.4%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	486	8 540		8 540		13 251		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, H.H.R)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	486	8 540		8 540		13 251		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	486	8 540		8 540		13 251		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	486	8 540		8 540		13 251		
Share of surplus / (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	486	8 540		8 540		13 251		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 049	6 706	327.3%	6 706	327.3%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	10 176	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	12 225	6 706	54.9%	6 706	54.9%	5 775	-	16.1%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	10 194	100.0%	10 194	100.0%	-	-
Total By Income Source	-	-	-	-	-	-	-	-	10 194	100.0%	10 194	100.0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	9 445	100.0%	9 445	92.7%	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	749	100.0%	749	7.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	10 194	100.0%	10 194	100.0%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Amount	%
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 776)	(25.0%)	(424)	(6.0%)	(973)	(13.7%)	10 266	144.7%	7 093	100.0%		
Total	(1 776)	(25.0%)	(424)	(6.0%)	(973)	(13.7%)	10 266	144.7%	7 093	100.0%		

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 220	2.5%	(4)	-	4 321	1.3%	322 496	96.3%	335 033	28.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 435	7.5%	-	-	1 905	1.9%	90 296	90.6%	99 636	8.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 761	3.3%	19	-	4 715	1.6%	285 078	95.2%	299 573	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 009	2.6%	-	-	2 441	1.3%	182 463	96.1%	189 914	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 851	2.5%	(0)	-	1 401	1.2%	108 168	96.2%	112 420	9.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	2.5%	-	-	26	1.2%	2 160	96.3%	2 243	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	94 710	100.0%	94 710	7.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 061)	(5.2%)	(229)	(.4%)	(1 680)	(2.8%)	64 042	108.4%	59 073	5.0%	-	-	-	-
Total By Income Source	30 271	2.5%	(215)	-	13 130	1.1%	1 149 413	96.4%	1 192 600	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 696	2.2%	(15)	-	(245)	(.3%)	75 998	98.1%	77 433	6.5%	-	-	-	-
Commercial	3 094	9.7%	(15)	-	910	2.8%	28 029	87.5%	32 017	2.7%	-	-	-	-
Households	25 348	2.3%	(183)	-	12 425	1.1%	1 045 190	96.5%	1 082 780	90.8%	-	-	-	-
Other	135	36.5%	(3)	(.7%)	40	10.9%	197	53.3%	369	-	-	-	-	-
Total By Customer Group	30 271	2.5%	(215)	-	13 130	1.1%	1 149 413	96.4%	1 192 600	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	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	16 103	100.0%	16 103	17.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	121	.2%	50	.1%	(3 197)	(4.6%)	72 508	104.4%	69 481	77.2%	-	-
Auditor-General	-	-	-	-	-	-	-	-	917	100.0%	917	1.0%
Other	(66)	(1.9%)	155	4.4%	(10 066)	(286.7%)	13 488	384.1%	3 511	3.9%	-	-
Total	55	.1%	204	.2%	(13 263)	(14.7%)	103 016	114.4%	90 012	100.0%		

Contact Details

Municipal Manager	Mr Lungile Moketeli (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 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 Q1 of 2021/22	
	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	135 703	7 630	5.6%	7 630	5.6%	15 181	10.4%	(49.7%		
Property rates	10 372	847	8.2%	847	8.2%	9 452	113.9%	(91.0%		
Service charges - electricity revenue	12 664	1 147	9.1%	1 147	9.1%	1 273	7.4%	(9.9%		
Service charges - water revenue	2 582	191	7.4%	191	7.4%	295	7.4%	(35.4%		
Service charges - sanitation revenue	15 418	1 630	10.6%	1 630	10.6%	1 691	8.6%	(3.6%		
Service charges - refuse revenue	10 190	1 072	10.5%	1 072	10.5%	1 091	8.5%	(1.7%		
Rental of facilities and equipment	-	-	-	-	-	-	-	-		
Interest earned - external investments	477	43	8.9%	43	8.9%	22	4.0%	94.0%		
Interest earned - outstanding debtors	184	1	5%	1	5%	-	-	(100.0%		
Dividends received	19 534	1 783	9.1%	1 783	9.1%	1 351	6.8%	32.0%		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-		
Licences and permits	-	-	-	-	-	-	-	-		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	63 683	757	1.2%	757	1.2%	-	-	(100.0%		
Other revenue	598	160	26.8%	160	26.8%	5	1.2%	2 961.9%		
Gains	-	-	-	-	-	-	-	-		
Operating Expenditure	136 009	33 172	24.4%	33 172	24.4%	39 882	27.3%	(16.8%		
Employee related costs	61 061	21 622	35.4%	21 622	35.4%	11 995	23.6%	80.3%		
Remuneration of councillors	3 131	1 235	39.4%	1 235	39.4%	737	24.3%	67.5%		
Debt impairment	17 740	121	.7%	121	.7%	-	-	(100.0%		
Depreciation and asset impairment	2 339	-	-	-	-	-	-	-		
Finance charges	1 000	124	12.4%	124	12.4%	930	155.0%	(86.6%		
Bulk purchases	10 000	678	6.8%	678	6.8%	10 281	29.4%	93.4%		
Other Materials	6 378	162	2.5%	162	2.5%	2 397	41.5%	93.2%		
Contracted services	21 140	6 978	33.0%	6 978	33.0%	9 786	48.5%	(28.7%		
Transfers and subsidies	-	-	-	-	-	-	-	-		
Other expenditure	13 221	2 251	17.0%	2 251	17.0%	3 756	35.0%	(40.1%		
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(306)	(25 541)		(25 541)		(24 702)				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	137 132	11 066	8.1%	11 066	8.1%	-	-	(100.0%		
Transfers and subsidies - capital (monetary alloc)/Deparmt Agencies,HHR	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	136 826	(14 455)		(14 455)		(24 702)				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	136 826	(14 455)		(14 455)		(24 702)				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	136 826	(14 455)		(14 455)		(24 702)				
Share of surplus (deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	136 826	(14 455)		(14 455)		(24 702)				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Capital assets	(137 132)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(137 271)	12	-	12	-	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	602	(50)	(8.3%)	(50)	(8.3%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	602	(50)	(8.3%)	(50)	(8.3%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	602	(50)	(8.3%)	(50)	(8.3%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	539	2 342	434.7%	2 342	434.7%	(6 972)	(2.1%)	(133.6%)
Cash/cash equivalents at the year begin:	2 440	-	(1%)	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	2 979	2 342	78.6%	2 342	78.6%	(6 972)	(2.1%)	(133.6%)

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	921	3.8%	441	1.8%	424	1.7%	22 702	92.7%	24 488	7.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	942	5.5%	394	2.3%	375	2.2%	15 273	89.9%	16 983	5.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 034	5.8%	858	2.5%	373	1.1%	31 402	90.6%	34 867	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 909	3.4%	2 349	1.6%	2 234	1.6%	132 887	93.3%	142 378	45.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 215	3.4%	1 537	1.6%	1 460	1.6%	87 386	93.4%	93 599	30.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	61.6%	9	11.5%	6	7.9%	15	19.1%	80	-	-	-	-	-
Total By Income Source	12 070	3.9%	5 589	1.8%	4 872	1.6%	289 866	92.8%	312 397	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 444	4.9%	733	2.5%	391	1.3%	26 679	91.2%	29 247	9.4%	-	-	-	-
Commercial	646	7.7%	274	3.3%	176	2.1%	7 303	87.0%	8 399	2.7%	-	-	-	-
Households	9 980	3.6%	4 582	1.7%	4 305	1.6%	255 884	93.1%	274 751	87.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 070	3.9%	5 589	1.8%	4 872	1.6%	289 866	92.8%	312 397	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	%	Amount	%
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 646	20.0%	6 256	34.4%	633	3.5%	7 661	42.1%	18 196	95.6%	-	-
Auditor-General	-	-	447	70.8%	184	29.2%	-	-	631	3.3%	-	-
Other	91	47.3%	19	9.7%	-	-	83	43.0%	193	1.0%	-	-
Total	3 738	19.6%	6 721	35.3%	817	4.3%	7 755	40.7%	19 031	100.0%	-	-

Contact Details

Municipal Manager	Mr K J. Molihale	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 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	174 796	72 827	41.7%	72 827	41.7%	70 678	42.1%	3.0%		
Property rates	24 948	19 172	76.8%	19 172	76.8%	18 227	86.8%	5.2%		
Service charges - electricity revenue	46 936	13 530	28.8%	13 530	28.8%	11 306	26.5%	19.7%		
Service charges - water revenue	4 932	1 330	27.0%	1 330	27.0%	1 312	20.7%	1.4%		
Service charges - sanitation revenue	5 938	1 995	33.6%	1 995	33.6%	2 136	28.9%	(6.6%)		
Service charges - refuse revenue	3 430	992	28.9%	992	28.9%	978	19.9%	1.4%		
Rental of facilities and equipment	298	135	45.3%	135	45.3%	795	254.9%	(83.0%)		
Interest earned - external investments	1 300	15	1.2%	15	1.2%	17	1.5%	(9.0%)		
Interest earned - outstanding debtors	265	760	286.8%	760	286.8%	-	-	(100.0%)		
Dividends received	100	60	60.5%	60	60.5%	32	32.2%	87.5%		
Fines, penalties and forfeits	389	128	32.9%	128	32.9%	2	5.5%	7 416.4%		
Licences and permits	60	16	27.2%	16	27.2%	8	15.8%	98.0%		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	84 620	33 541	39.6%	33 541	39.6%	34 940	42.6%	(4.0%)		
Other revenue	1 580	1 152	72.9%	1 152	72.9%	926	104.0%	24.5%		
Gains	-	-	-	-	-	-	-	-		
Operating Expenditure	206 711	18 783	9.1%	18 783	9.1%	11 085	7.3%	69.4%		
Employee related costs	73 753	39	1%	39	1%	223	.3%	(82.3%)		
Remuneration of councillors	7 033	-	-	-	-	-	-	-		
Debt impairment	13 000	62	5%	62	5%	4	-	1 381.3%		
Depreciation and asset impairment	20 000	-	-	-	-	-	-	-		
Finance charges	1 700	676	39.7%	676	39.7%	574	22.7%	17.8%		
Bulk purchases	49 562	6 731	13.6%	6 731	13.6%	751	2.0%	796.2%		
Other Materials	22 039	2 395	10.9%	2 395	10.9%	2 023	17.7%	18.4%		
Contracted services	9 618	5 837	60.7%	5 837	60.7%	4 806	35.3%	21.4%		
Transfers and subsidies	10	-	-	-	-	-	-	-		
Other expenditure	9 997	3 043	30.4%	3 043	30.4%	2 704	24.9%	12.5%		
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(31 915)	54 044		54 044		59 593				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	29 192	(3 131)	(10.7%)	(3 131)	(10.7%)	478	-	(755.5%)		
Transfers and subsidies - capital (monetary alloc)(Deptarm Agencies,HH,F	-	0	-	0	-	0	.1%	(46.1%)		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(2 723)	50 912		50 912		60 071				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(2 723)	50 912		50 912		60 071				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(2 723)	50 912		50 912		60 071				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(2 723)	50 912		50 912		60 071				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Capital Revenue and Expenditure										
Source of Finance	30 182	1 394	4.6%	1 394	4.6%	3 041	-	(54.2%)		
National Government	28 192	-	-	-	-	3 041	-	(100.0%)		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deptarm Agencies,HH,F	28 192	-	-	-	-	-	-	-		
Transfers recognised - capital	28 192	-	-	-	-	3 041	-	(100.0%)		
Borrowing	-	-	-	-	-	-	-	-		
Internally generated funds	1 990	1 394	70.0%	1 394	70.0%	-	-	(100.0%)		
Capital Expenditure Functional	30 182	1 441	4.8%	1 441	4.8%	3 109	57.5%	(53.7%)		
Municipal governance and administration	540	135	25.0%	135	25.0%	43	1.4%	211.7%		
Executive and Council	230	110	47.7%	110	47.7%	-	-	(100.0%)		
Finance and administration	310	25	8.2%	25	8.2%	43	2.2%	(41.6%)		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	1 885	-	-	-	-	-	-	-		
Community and Social Services	-	-	-	-	-	-	-	-		
Sport And Recreation	1 885	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	1 050	1 304	124.2%	1 304	124.2%	36	1.9%	3 472.9%		
Planning and Development	50	-	-	-	-	23	76.7%	(100.0%)		
Road Transport	1 000	1 304	130.4%	1 304	130.4%	13	.7%	9 576.5%		
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	26 707	2		2		3 029	721.2%	(99.9%)		
Energy sources	-	-	-	-	-	-	-	-		
Water Management	14 426	2	-	2	-	2	5.2%	26.1%		
Waste Water Management	12 281	-	-	-	-	3 028	776.3%	(100.0%)		
Waste Management	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Cash Flow from Operating Activities										
Receipts	189 928	61 184	32.2%	61 184	32.2%	52 075	31.3%	17.5%		
Property rates	11 948	4 421	37.0%	4 421	37.0%	3 459	15.9%	27.8%		
Service charges	61 237	15 174	24.8%	15 174	24.8%	9 665	15.8%	57.0%		
Other revenue	1 531	179	11.7%	179	11.7%	19	1.4%	850.7%		
Transfers and Subsidies - Operational	84 620	36 253	42.8%	36 253	42.8%	35 832	43.6%	1.2%		
Transfers and Subsidies - Capital	29 192	5 142	17.6%	5 142	17.6%	3 084	-	66.7%		
Interest	1 400	15	1.1%	15	1.1%	17	-	(9.0%)		
Dividends	-	-	-	-	-	-	-	-		
Payments	(148 227)	(51 709)	34.9%	(51 709)	34.9%	(20 493)	-	152.3%		
Suppliers and employees	(146 527)	(51 709)	35.3%	(51 709)	35.3%	(20 493)	-	152.3%		
Finance charges	(1 700)	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	41 701	9 475	22.7%	9 475	22.7%	31 582	19.0%	(70.0%)		
Cash Flow from Investing Activities										
Receipts	500	-	-	-	-	-	-	-		
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	-	-	-	-	-	-	-	-		
Payments	(30 182)	(1 580)	5.2%	(1 580)	5.2%	(3 497)	-	(54.8%)		

Capital assets	(30 182)	(1 580)	5.2%	(1 580)	5.2%	(3 497)	-	(54.8%)
Net Cash from/(used) Investing Activities	(29 682)	(1 580)	5.3%	(1 580)	5.3%	(3 497)	(400.8%)	(54.8%)
Cash Flow from Financing Activities								
Receipts	1 303	38	2.9%	38	2.9%	24	(1.8%)	61.2%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 303	38	2.9%	38	2.9%	24	(1.8%)	61.2%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1 303	38	2.9%	38	2.9%	24	(1.8%)	61.2%
Net Increase/(Decrease) in cash held	13 322	7 934	59.6%	7 934	59.6%	28 109	16.9%	(71.8%)
Cash/cash equivalents at the year begin:	12 391	12 489	100.8%	12 489	100.8%	-	-	(100.0%)
Cash/cash equivalents at the year end:	25 713	20 371	79.2%	20 371	79.2%	28 141	16.9%	(27.6%)

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	563	3.5%	407	2.5%	347	2.2%	14 698	91.8%	16 015	11.5%	0	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 459	23.7%	3 033	16.1%	2 068	11.0%	9 277	49.3%	18 836	13.6%	3	-	-	-
Receivables from Non-exchange Transactions - Property Rates	851	1.5%	589	1.0%	15 721	27.3%	40 448	70.2%	57 609	41.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	877	3.7%	455	1.9%	424	1.8%	21 811	92.5%	23 567	17.0%	0	-	-	-
Receivables from Exchange Transactions - Waste Management	443	2.7%	359	2.2%	337	2.1%	15 017	93.0%	16 155	11.6%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	268	4.2%	276	4.3%	214	3.3%	5 664	88.2%	6 422	4.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	167	100.0%	167	.1%	-	-	-	-
Total By Income Source	7 461	5.4%	5 118	3.7%	19 111	13.8%	107 082	77.2%	138 772	100.0%	4	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	648	4.6%	789	5.7%	7 193	51.5%	5 327	38.2%	13 957	10.1%	-	-	-	-
Commercial	3 138	5.1%	2 018	3.3%	10 226	16.7%	45 952	74.9%	61 334	44.2%	0	-	-	-
Households	3 674	5.8%	2 312	3.6%	1 692	2.7%	55 803	87.9%	63 481	45.7%	3	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 461	5.4%	5 118	3.7%	19 111	13.8%	107 082	77.2%	138 772	100.0%	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	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	419	4.1%	987	9.7%	8 752	86.2%	10 158	17.0%	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 663	13.4%	-	-	15 675	31.6%	27 328	55.0%	49 667	83.0%	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	6 663	11.1%	419	.7%	16 662	27.9%	36 080	60.3%	59 825	100.0%		

Contact Details

Municipal Manager	Ms Matiro Rebecca Mogopodi	051 853 1111
Financial Manager	Mr TJ Matyesin	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	3 527 317	822 442	23.3%	822 442	23.3%	799 779	27.0%	2.8%		
Property rates	423 255	139 919	33.1%	139 919	33.1%	87 352	21.9%	60.2%		
Service charges - electricity revenue	890 363	208 066	23.4%	208 066	23.4%	196 001	25.2%	6.2%		
Service charges - water revenue	403 578	99 954	24.8%	99 954	24.8%	101 155	26.6%	(1.2%)		
Service charges - sanitation revenue	175 323	44 284	25.3%	44 284	25.3%	41 140	24.9%	7.6%		
Service charges - refuse revenue	117 249	26 677	22.8%	26 677	22.8%	25 105	22.7%	6.3%		
Rental of facilities and equipment	25 083	4 937	19.7%	4 937	19.7%	4 325	18.3%	14.1%		
Interest earned - external investments	4 334	146	3.4%	146	3.4%	444	10.8%	(67.2%)		
Interest earned - outstanding debtors	229 018	57 276	25.0%	57 276	25.0%	47 820	22.1%	19.8%		
Dividends received	24	18	75.9%	18	75.9%	10	42.9%	87.5%		
Fines, penalties and forfeits	25 173	351	1.4%	351	1.4%	253	1.1%	38.7%		
Licences and permits	-	14	-	14	-	24	-	(41.7%)		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	567 659	237 839	41.9%	237 839	41.9%	248 216	45.2%	(4.2%)		
Other revenue	606 258	2 961	5%	2 961	5%	47 936	18.9%	(93.8%)		
Gains	60 000	-	-	-	-	-	-	-		
Operating Expenditure	3 499 848	260 397	7.4%	260 397	7.4%	364 360	12.3%	(28.5%)		
Employee related costs	886 220	201 336	22.7%	201 336	22.7%	193 017	23.1%	4.3%		
Remuneration of councillors	38 105	6 896	18.1%	6 896	18.1%	7 272	20.2%	(5.2%)		
Debt impairment	529 098	1 539	3%	1 539	3%	649	3%	137.2%		
Depreciation and asset impairment	170 673	-	-	-	-	-	-	-		
Finance charges	204 412	1 036	5%	1 036	5%	283	1%	266.1%		
Bulk purchases	516 350	(59 485)	(11.5%)	(59 485)	(11.5%)	2 289	5%	(2 699.2%)		
Other Materials	742 282	(8 480)	(1.1%)	(8 480)	(1.1%)	19 536	2.5%	(143.5%)		
Contracted services	129 171	37 176	28.8%	37 176	28.8%	58 979	30.9%	(37.0%)		
Transfers and subsidies	781	232	29.8%	232	29.8%	281	37.5%	(17.3%)		
Other expenditure	282 758	80 155	28.3%	80 155	28.3%	82 055	52.6%	(2.3%)		
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	27 469	562 045		562 045		435 419				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	158 069	42 525	26.9%	42 525	26.9%	37 725	24.6%	12.7%		
Transfers and subsidies - capital (monetary alloc)(Deprtmt Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	185 538	604 570		604 570		473 144				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	185 538	604 570		604 570		473 144				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	185 538	604 570		604 570		473 144				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	185 538	604 570		604 570		473 144				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Capital Revenue and Expenditure										
Source of Finance	157 833	7 460	4.7%	7 460	4.7%	26 100	17.0%	(71.4%)		
National Government	157 833	7 460	4.7%	7 460	4.7%	23 859	15.6%	(68.7%)		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deprtmt Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers recognised - capital	157 833	7 460	4.7%	7 460	4.7%	23 859	15.6%	(68.7%)		
Borrowing	-	-	-	-	-	-	-	-		
Internally generated funds	-	-	-	-	-	-	-	-		
Capital Expenditure Functional	157 833	7 460	4.7%	7 460	4.7%	26 100	17.0%	(71.4%)		
Municipal governance and administration	-	-	-	-	-	-	-	-		
Executive and Council	-	-	-	-	-	-	-	-		
Finance and administration	-	-	-	-	-	-	-	-		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	-	-	-	-	-	-	-	-		
Community and Social Services	-	-	-	-	-	-	-	-		
Sport And Recreation	-	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	16 591	1 404	8.5%	1 404	8.5%	-	-	(100.0%)		
Planning and Development	-	-	-	-	-	-	-	-		
Road Transport	16 591	1 404	8.5%	1 404	8.5%	-	-	(100.0%)		
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	141 241	6 056	4.3%	6 056	4.3%	20 849	15.9%	(71.0%)		
Energy sources	5 269	576	10.9%	576	10.9%	1 050	11.6%	(45.2%)		
Water Management	26 556	(93)	(3%)	(93)	(3%)	1 285	8.2%	(107.2%)		
Waste Water Management	109 417	5 572	5.1%	5 572	5.1%	18 513	19.5%	(69.9%)		
Waste Management	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Cash Flow from Operating Activities										
Receipts	334 604	243 941	72.9%	243 941	72.9%	-	-	(100.0%)		
Property rates	(380 930)	78 693	(20.7%)	78 693	(20.7%)	-	-	(100.0%)		
Service charges	(1 161 895)	311 187	(26.8%)	311 187	(26.8%)	-	-	(100.0%)		
Other revenue	2 603 133	(146 103)	(5.6%)	(146 103)	(5.6%)	-	-	(100.0%)		
Transfers and Subsidies - Operational	(567 659)	-	-	-	-	-	-	-		
Transfers and Subsidies - Capital	(158 069)	-	-	-	-	-	-	-		
Interest	-	146	-	146	-	-	-	(100.0%)		
Dividends	24	18	75.9%	18	75.9%	-	-	(100.0%)		
Payments	(2 208 588)	(534 104)	24.2%	(534 104)	24.2%	-	-	(100.0%)		
Suppliers and employees	(2 208 588)	(534 104)	24.2%	(534 104)	24.2%	-	-	(100.0%)		
Finance charges	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	(1 873 984)	(290 164)	15.5%	(290 164)	15.5%	-	-	(100.0%)		
Cash Flow from Investing Activities										
Receipts	59 258	62	.1%	62	.1%	-	-	(100.0%)		
Proceeds on disposal of PPE	60 000	-	-	-	-	-	-	-		
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current receivables	(438)	36	(8.3%)	36	(8.3%)	-	-	(100.0%)		
Decrease (Increase) in non-current investments	(305)	25	(8.3%)	25	(8.3%)	-	-	(100.0%)		
Payments	-	(7 460)	-	(7 460)	-	-	-	(100.0%)		

Capital assets	-	(7 460)	-	(7 460)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	59 258	(7 398)	(12.5%)	(7 398)	(12.5%)	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	64 824	(6 949)	(10.7%)	(6 949)	(10.7%)	12	.1%	(57 588.3%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	64 824	(6 949)	(10.7%)	(6 949)	(10.7%)	12	.1%	(57 588.3%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	64 824	(6 949)	(10.7%)	(6 949)	(10.7%)	12	.1%	(57 588.3%)
Net Increase/(Decrease) in cash held	(1 749 902)	(304 510)	17.4%	(304 510)	17.4%	12	-	(2 519 214.0%)
Cash/cash equivalents at the year begin:		(37 081)	-		-	57 932	-	(164.0%)
Cash/cash equivalents at the year end:	(1 749 902)	(241 692)	13.8%	(241 692)	13.8%	58 812	(2.2%)	(511.0%)

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	46 492	2.9%	37 341	2.3%	30 596	1.9%	1 484 269	92.8%	1 598 699	32.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 874	21.3%	24 599	5.8%	11 860	2.8%	295 794	70.1%	422 127	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 439	9.7%	19 458	4.2%	9 161	2.0%	394 361	84.2%	468 419	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16 343	2.4%	13 925	2.1%	11 914	1.8%	634 928	93.8%	677 109	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 916	2.3%	8 172	1.9%	7 022	1.6%	401 387	94.1%	426 497	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 387	1.3%	1 380	1.3%	1 319	1.2%	103 723	96.2%	107 809	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	19 381	1.6%	18 596	1.6%	18 265	1.5%	1 143 148	95.3%	1 199 390	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 147	(4.5%)	208	(.8%)	217	(.7%)	(26 859)	106.2%	(25 287)	(.5%)	-	-	-	-
Total By Income Source	229 979	4.7%	123 679	2.5%	90 354	1.9%	4 430 750	90.9%	4 874 763	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	26 691	26.3%	9 980	9.8%	4 429	4.4%	60 280	59.5%	101 381	2.1%	-	-	-	-
Commercial	83 888	8.6%	25 107	2.6%	18 091	1.9%	850 764	87.0%	977 851	20.1%	-	-	-	-
Households	119 400	3.1%	88 591	2.3%	67 834	1.8%	3 519 706	92.7%	3 795 532	77.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	229 979	4.7%	123 679	2.5%	90 354	1.9%	4 430 750	90.9%	4 874 763	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	%	Amount	%				
Creditor Age Analysis														
Bulk Electricity	52 730	1.3%	-	-	103 789	2.5%	4 041 280	96.3%	4 197 800	43.1%	-	-		
Bulk Water	55 841	1.0%	58 025	1.1%	64 997	1.2%	5 186 482	96.7%	5 365 346	55.1%	-	-		
PAYE deductions	12 505	53.3%	10 916	46.6%	5	-	16	.1%	23 442	.2%	-	-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-		
Pensions / Retirement	13 546	36.1%	12 042	32.1%	11 913	31.8%	-	-	37 501	.4%	-	-		
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-		
Trade Creditors	12 872	11.0%	13 973	11.9%	26 343	22.4%	64 233	54.7%	117 421	1.2%	-	-		
Auditor-General	1 422	74.8%	474	25.0%	4	2%	-	-	1 900	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-	-	-		
Total	148 917	1.5%	95 430	1.0%	207 051	2.1%	9 292 011	95.4%	9 743 409	100.0%	-	-	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 (%)	Q1 of 2021/22		
	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	540 928	102 485	18.9%	102 485	18.9%	116 216	22.7%		(11.8%)			
Property rates	27 042	4 186	15.5%	4 186	15.5%	6 379	24.8%		(34.4%)			
Service charges - electricity revenue	140 839	17 866	12.7%	17 866	12.7%	23 225	18.8%		(23.1%)			
Service charges - water revenue	67 148	8 350	12.4%	8 350	12.4%	11 195	18.0%		(25.4%)			
Service charges - sanitation revenue	64 725	6 420	9.9%	6 420	9.9%	8 831	18.0%		(27.3%)			
Service charges - refuse revenue	29 990	4 150	13.8%	4 150	13.8%	5 789	20.5%		(28.3%)			
Rental of facilities and equipment	219	-	-	-	-	105	16.4%		(100.0%)			
Interest earned - external investments	1 122	341	30.4%	341	30.4%	378	31.5%		(10.0%)			
Interest earned - outstanding debtors	57 784	4 935	8.5%	4 935	8.5%	(42)	(1.6%)		(11 882.3%)			
Dividends received	5	4	76.8%	4	76.8%	-	-		(100.0%)			
Fines, penalties and forfeits	81	1	5%	1	5%	7	6.8%		(93.2%)			
Licences and permits	0	-	-	-	-	0	17.4%		(100.0%)			
Agency services	2	-	-	-	-	1	-		(100.0%)			
Transfers and subsidies	142 739	55 401	38.8%	55 401	38.8%	58 998	42.2%		(6.1%)			
Other revenue	9 232	832	9.0%	832	9.0%	1 349	5.3%		(38.3%)			
Gains	-	-	-	-	-	-	-		-			
Operating Expenditure	527 274	55 309	10.5%	55 309	10.5%	86 547	17.8%		(36.1%)			
Employee related costs	170 206	27 710	16.3%	27 710	16.3%	39 169	26.5%		(29.3%)			
Remuneration of councillors	9 491	1 399	14.7%	1 399	14.7%	2 278	25.6%		(38.6%)			
Debt impairment	82 496	-	-	-	-	430	.7%		(100.0%)			
Depreciation and asset impairment	67 512	-	-	-	-	1 482	2.2%		(100.0%)			
Finance charges	11 808	1 399	11.8%	1 399	11.8%	1 752	12.3%		(20.2%)			
Bulk purchases	84 477	12 260	14.5%	12 260	14.5%	23 844	30.7%		(48.6%)			
Other Materials	53 642	8 431	15.7%	8 431	15.7%	11 509	23.2%		(26.7%)			
Contracted services	30 243	1 930	6.4%	1 930	6.4%	2 327	10.3%		(17.1%)			
Transfers and subsidies	-	-	-	-	-	-	-		-			
Other expenditure	17 401	2 181	12.5%	2 181	12.5%	3 754	21.3%		(41.9%)			
Losses	-	-	-	-	-	2	-		(100.0%)			
Surplus/(Deficit)	13 654	47 176		47 176		29 668						
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di)	40 599	3 706	9.1%	3 706	9.1%	(20 471)	(53.6%)		(118.1%)			
Transfers and subsidies - capital (monetary alloc)/Deparmt Agencies,HHR	-	-	-	-	-	-	-		-			
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	380	-		(100.0%)			
Surplus/(Deficit) after capital transfers and contributions	54 253	50 883		50 883		9 577						
Taxation	-	-	-	-	-	-	-		-			
Surplus/(Deficit) after taxation	54 253	50 883		50 883		9 577						
Attributable to minorities	-	-	-	-	-	-	-		-			
Surplus/(Deficit) attributable to municipality	54 253	50 883		50 883		9 577						
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-		-			
Surplus/(Deficit) for the year	54 253	50 883		50 883		9 577						

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	25	-	25	-	(780)	143.1%	(103.2%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	25	-	25	-	(780)	143.1%	(103.2%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	25	-	25	-	(780)	143.1%	(103.2%)
Net Increase/(Decrease) in cash held	-	25	-	25	-	(780)	141.5%	(103.2%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	53 992	-	(100.0%)
Cash/cash equivalents at the year end:	-	25	-	25	-	53 212	(9 656.0%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 863	1.6%	4 158	1.4%	4 019	1.3%	289 606	95.7%	302 645	33.6%	-	-	488 156	161.3%
Trade and Other Receivables from Exchange Transactions - Electricity	6 894	12.7%	3 148	5.8%	2 569	4.7%	41 516	76.7%	54 127	6.0%	-	-	38 473	71.1%
Receivables from Non-exchange Transactions - Property Rates	3 500	6.2%	1 495	2.6%	1 190	2.1%	50 553	89.1%	56 738	6.3%	-	-	80 915	142.6%
Receivables from Exchange Transactions - Waste Water Management	3 211	3.0%	2 826	2.6%	2 729	2.5%	99 944	91.9%	108 710	12.1%	-	-	170 404	156.8%
Receivables from Exchange Transactions - Waste Management	2 084	1.8%	1 920	1.6%	1 882	1.6%	110 961	95.0%	116 847	13.0%	-	-	191 081	163.5%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 972	100.0%	1 972	.2%	-	-	109	5.5%
Interest on Arrear Debtor Accounts	-	-	5 009	2.9%	4 942	2.9%	161 031	94.2%	170 981	19.0%	-	-	269 245	157.5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 349	2.6%	1 871	2.1%	1 674	1.9%	83 575	93.4%	89 469	9.9%	-	-	136 379	152.4%
Total By Income Source	22 900	2.5%	20 427	2.3%	19 005	2.1%	839 159	93.1%	901 491	100.0%	-	-	1 374 761	152.5%
Debtors Age Analysis By Customer Group														
Organs of State	1 007	2.3%	1 191	2.8%	1 032	2.4%	39 662	92.5%	42 891	4.8%	-	-	285	.7%
Commercial	6 372	7.5%	3 781	4.5%	3 177	3.8%	71 244	84.2%	84 574	9.4%	-	-	73 898	87.4%
Households	14 242	1.9%	15 439	2.0%	14 781	1.9%	723 353	94.2%	767 815	85.2%	-	-	1 300 578	169.4%
Other	1 280	20.6%	16	.3%	14	.2%	4 901	78.9%	6 210	.7%	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	1 374 761	152.5%

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms NE Radebe (Acting)	056 514 9200
Financial Manager	Mr S. Busake	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 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	147 955	58 109	39.3%	58 109	39.3%	60 621	43.7%	(4.1%)		
Property rates	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	-	-	-	-	-	-	-	-		
Service charges - water revenue	-	-	-	-	-	-	-	-		
Service charges - sanitation revenue	-	-	-	-	-	-	-	-		
Service charges - refuse revenue	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	-	-	-	-	-	-	-	-		
Interest earned - external investments	2 850	31	1.1%	31	1.1%	41	1.4%	(24.0%)		
Interest earned - outstanding debtors	200	84	42.1%	84	42.1%	108	54.1%	(22.1%)		
Dividends received	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-		
Licences and permits	-	-	-	-	-	-	-	-		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	144 655	57 980	40.1%	57 980	40.1%	18 851	43.7%	207.6%		
Other revenue	250	14	5.6%	14	5.6%	41 621	44.9%	(100.0%)		
Gains	-	-	-	-	-	-	-	-		
Operating Expenditure	181 251	41 433	22.9%	41 433	22.9%	38 196	21.6%	8.5%		
Employee related costs	104 665	23 918	22.9%	23 918	22.9%	22 091	21.8%	8.3%		
Remuneration of councillors	9 771	2 300	23.5%	2 300	23.5%	2 210	23.3%	4.1%		
Debt impairment	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	5 680	-	-	-	-	26	4%	(100.0%)		
Finance charges	-	-	-	-	-	57	9.0%	(100.0%)		
Bulk purchases	-	-	-	-	-	-	-	-		
Other Materials	1 574	299	19.0%	299	19.0%	47	2.9%	543.3%		
Contracted services	15 744	3 944	25.0%	3 944	25.0%	1 850	16.0%	113.2%		
Transfers and subsidies	22 887	7 385	32.3%	7 385	32.3%	9 010	34.8%	(18.0%)		
Other expenditure	20 929	3 586	17.1%	3 586	17.1%	2 906	14.2%	23.4%		
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(33 296)	16 676		16 676		22 425				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	2 332	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deparmt Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(30 964)	16 676		16 676		22 425				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(30 964)	16 676		16 676		22 425				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(30 964)	16 676		16 676		22 425				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(30 964)	16 676		16 676		22 425				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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		
Capital Revenue and Expenditure										
Source of Finance	13 150	253	1.9%	253	1.9%	317	2.3%	(20.2%)		
National Government	-	-	-	-	-	-	-	-		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deparmt Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers recognised - capital	-	-	-	-	-	-	-	-		
Borrowing	-	-	-	-	-	-	-	-		
Internally generated funds	13 150	253	1.9%	253	1.9%	317	2.3%	(20.2%)		
Capital Expenditure Functional	13 150	253	1.9%	253	1.9%	317	2.3%	(20.2%)		
Municipal governance and administration	12 300	240	2.0%	240	2.0%	230	1.7%	4.2%		
Executive and Council	6 450	-	-	-	-	92	.8%	(100.0%)		
Finance and administration	5 850	240	4.1%	240	4.1%	138	6.6%	74.0%		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	750	13	1.7%	13	1.7%	87	28.9%	(85.0%)		
Community and Social Services	100	-	-	-	-	-	-	-		
Sport And Recreation	100	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-		
Health	650	13	2.0%	13	2.0%	87	34.7%	(85.0%)		
Economic and Environmental Services	100	-	-	-	-	-	-	-		
Planning and Development	100	-	-	-	-	-	-	-		
Road Transport	-	-	-	-	-	-	-	-		
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	-	-	-	-	-	-	-	-		
Energy sources	-	-	-	-	-	-	-	-		
Water Management	-	-	-	-	-	-	-	-		
Waste Water Management	-	-	-	-	-	-	-	-		
Waste Management	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22
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				
<th style="text-align: center; vertical-align: bottom; padding-bottom: 2

Capital assets	(13 150)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(13 150)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 722)	60 548	(255.2%)	60 548	(255.2%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	134 532							
Cash/cash equivalents at the year end:	110 810	60 548	54.6%	60 548	54.6%	-	-	(100.0%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Amount	%
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	82	100.0%	-	-	-	-	-	-	82	13.2%	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4	100.0%	-	-	-	-	-	-	4	.6%	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	.3%	-	-	3	.6%	529	99.1%	534	86.2%	-	-
Total	87	14.1%	-	-	3	.5%	529	85.4%	619	100.0%	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	576 399	180 968	31.4%	180 968	31.4%	174 566	31.9%	3.7%		
Property rates	70 462	15 900	22.6%	15 900	22.6%	16 413	23.5%	(3.1%)		
Service charges - electricity revenue	90 967	26 253	28.9%	26 253	28.9%	20 761	26.4%	26.5%		
Service charges - water revenue	64 591	16 758	25.9%	16 758	25.9%	13 925	22.6%	20.3%		
Service charges - sanitation revenue	37 170	9 253	24.9%	9 253	24.9%	8 796	25.0%	5.2%		
Service charges - refuse revenue	48 285	11 982	24.8%	11 982	24.8%	11 216	25.1%	6.8%		
Rental of facilities and equipment	76	16	21.3%	16	21.3%	11	2.3%	43.5%		
Interest earned - external investments	5 025	759	15.1%	759	15.1%	513	10.6%	48.0%		
Interest earned - outstanding debtors	39 697	7 597	19.1%	7 597	19.1%	6 511	17.4%	16.7%		
Dividends received	50	55	10.8%	55	11.0%	47	53.3%	18.2%		
Fines, penalties and forfeits	195	160	82.1%	160	82.1%	47	5.6%	240.2%		
Licences and permits	75	9	12.2%	9	12.2%	2	3.9%	412.2%		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	216 708	91 063	42.0%	91 063	42.0%	95 023	45.2%	(4.2%)		
Other revenue	3 098	1 060	34.2%	1 060	34.2%	1 109	28.0%	(4.4%)		
Gains	-	102	-	102	-	192	-	(46.5%)		
Operating Expenditure	634 745	103 233	16.3%	103 233	16.3%	104 567	16.0%	(1.3%)		
Employee related costs	250 302	51 278	20.5%	51 278	20.5%	51 591	24.4%	(6%)		
Remuneration of councillors	14 355	3 293	22.9%	3 293	22.9%	3 258	23.0%	1.1%		
Debt impairment	60 000	6 956	11.6%	6 956	11.6%	1 550	2.2%	348.9%		
Depreciation and asset impairment	120 865	-	-	-	-	-	-	-		
Finance charges	4 000	340	8.5%	340	8.5%	808	10.5%	(57.9%)		
Bulk purchases	96 900	24 412	25.2%	24 412	25.2%	25 403	30.0%	(3.9%)		
Other Materials	35 672	2 728	7.6%	2 728	7.6%	1 854	3.0%	47.1%		
Contracted services	25 922	5 047	19.5%	5 047	19.5%	3 308	12.0%	52.6%		
Transfers and subsidies	4 640	2 249	48.5%	2 249	48.5%	10 003	45.4%	(77.5%)		
Other expenditure	22 088	6 929	31.4%	6 929	31.4%	6 792	24.0%	2.0%		
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(58 345)	77 736		77 736		69 999				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	189 617	65 653	34.6%	65 653	34.6%	45 813	27.0%	43.3%		
Transfers and subsidies - capital (monetary alloc)(Deparmt Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	131 272	143 389		143 389		115 812				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	131 272	143 389		143 389		115 812				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	131 272	143 389		143 389		115 812				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	131 272	143 389		143 389		115 812				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Capital Revenue and Expenditure										
Source of Finance	199 332	28 987	14.5%	28 987	14.5%	21 086	11.6%	37.5%		
National Government	189 617	24 043	12.7%	24 043	12.7%	19 412	11.6%	23.9%		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deparmt Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers recognised - capital	189 617	24 043	12.7%	24 043	12.7%	19 412	11.6%	23.9%		
Borrowing	7 950	47	6%	47	6%	-	-	(100.0%)		
Internally generated funds	1 765	4 896	277.4%	4 896	277.4%	1 674	11.0%	192.5%		
Capital Expenditure Functional	204 601	29 023	14.2%	29 023	14.2%	21 088	11.6%	37.6%		
Municipal governance and administration	2 047	-	-	-	-	2	-	(100.0%)		
Executive and Council	32	-	-	-	-	-	-	-		
Finance and administration	2 015	-	-	-	-	2	-	(100.0%)		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	1 980	36	1.8%	36	1.8%	1 171	45.6%	(96.9%)		
Community and Social Services	-	35	-	35	-	-	-	(100.0%)		
Sport And Recreation	800	-	-	-	-	1 171	52.0%	(100.0%)		
Public Safety	1 000	1	1%	1	1%	-	-	(100.0%)		
Housing	180	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	135	-	-	-	-	1 368	4.3%	(100.0%)		
Planning and Development	135	-	-	-	-	-	-	-		
Road Transport	-	-	-	-	-	1 368	4.3%	(100.0%)		
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	200 439	28 987	14.5%	28 987	14.5%	18 547	12.5%	56.3%		
Energy sources	11 240	4 944	44.0%	4 944	44.0%	1 637	10.8%	202.0%		
Water Management	137 975	21 234	15.4%	21 234	15.4%	16 268	12.5%	30.5%		
Waste Water Management	49 942	2 810	5.6%	2 810	5.6%	625	21.6%	349.7%		
Waste Management	1 282	-	-	-	-	17	-	(100.0%)		
Other	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Cash Flow from Operating Activities										
Receipts	436 610	203 674	46.6%	203 674	46.6%	175 067	29.4%	16.3%		
Property rates	-	62 782	-	62 782	-	17 839	25.7%	250.0%		
Service charges	26 974	33 429	123.9%	33 429	123.9%	24 371	17.4%	37.2%		
Other revenue	3 612	1 198	33.2%	1 198	33.2%	1 225	22.0%	(2.2%)		
Transfers and Subsidies - Operational	216 408	91 068	42.1%	91 068	42.1%	95 023	45.3%	(4.2%)		
Transfers and Subsidies - Capital	189 617	14 521	7.7%	14 521	7.7%	36 508	21.5%	(60.2%)		
Interest	-	676	-	676	-	-	-	(100.0%)		
Dividends	-	-	-	-	-	-	-	-		
Payments										
Suppliers and employees	-	(57 409)	-	(57 409)	-	(17 818)	-	222.2%		
Finance charges	-	(57 409)	-	(57 409)	-	(17 818)	-	222.2%		
Transfers and grants	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	436 610	146 265	33.5%	146 265	33.5%	157 248	26.4%	(7.0%)		
Cash Flow from Investing Activities										
Receipts	3 616	102	2.8%	102	2.8%	170	4.8%	(39.6%)		
Proceeds on disposal of PPE	-	102	-	102	-	170	-	(39.6%)		
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current receivables	-									

Capital assets	(199 332)	(39 183)	19.7%	(39 183)	19.7%	(35 433)	19.5%	10.6%
Net Cash from/(used) Investing Activities	(195 716)	(39 081)	20.0%	(39 081)	20.0%	(35 264)	19.8%	10.6%
Cash Flow from Financing Activities								
Receipts	(3 188)	9	(.3%)	9	(.3%)	7	(2%)	38.7%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3 188)	9	(.3%)	9	(.3%)	7	(2%)	38.7%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 188)	9	(.3%)	9	(.3%)	7	(2%)	38.7%
Net Increase/(Decrease) in cash held	237 706	107 194	45.1%	107 194	45.1%	121 991	29.5%	(12.1%)
Cash/cash equivalents at the year begin:	-	45 572	-	45 572	-	(580 757)	-	(107.8%)
Cash/cash equivalents at the year end:	237 706	152 720	64.2%	152 720	64.2%	(458 766)	(110.8%)	(133.3%)

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	6 473	4.3%	5 413	3.6%	5 114	3.4%	134 205	88.8%	151 205	27.9%	(71)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 860	15.6%	2 628	8.5%	1 998	6.1%	21 474	69.8%	31 061	5.7%	(157)	(.5%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 102	5.2%	2 949	3.8%	2 761	3.5%	68 486	87.5%	78 499	14.5%	5	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 240	4.1%	3 002	3.8%	2 897	3.7%	68 996	88.3%	78 136	14.4%	(7)	-	-	-
Receivables from Exchange Transactions - Waste Management	4 242	4.0%	3 925	3.7%	3 829	3.6%	93 084	88.6%	105 079	19.4%	(11)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 594	2.8%	2 502	2.7%	2 414	2.6%	86 816	92.0%	91 326	17.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	.7%	26	.7%	18	.5%	3 547	98.1%	3 616	.7%	(22)	(.6%)	-	-
Total By Income Source	25 536	4.7%	20 446	3.8%	18 931	3.5%	477 009	88.0%	541 921	100.0%	(263)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 694	7.5%	2 533	7.0%	2 063	5.7%	28 727	79.8%	36 016	6.6%	(24)	(.1%)	-	-
Commercial	4 957	7.1%	2 262	3.2%	1 979	2.8%	60 673	86.8%	69 871	12.9%	(5)	-	-	-
Households	17 884	4.1%	15 651	3.6%	14 890	3.4%	387 609	88.9%	436 035	80.5%	(235)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	25 536	4.7%	20 446	3.8%	18 931	3.5%	477 009	88.0%	541 921	100.0%	(263)	-	-	-

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	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 303	85.0%	1 369	4.0%	489	1.4%	3 317	9.6%	34 477	100.0%	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	29 303	85.0%	1 369	4.0%	489	1.4%	3 317	9.6%	34 477	100.0%	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	863 521	253 632	29.4%	253 632	29.4%	247 461	30.7%	2.5%		
Property rates	169 778	39 241	23.1%	39 241	23.1%	37 929	24.1%	3.5%		
Service charges - electricity revenue	243 430	69 161	28.4%	69 161	28.4%	63 364	28.1%	9.1%		
Service charges - water revenue	82 135	17 969	21.9%	17 969	21.9%	17 007	21.9%	5.7%		
Service charges - sanitation revenue	61 497	13 390	21.8%	13 390	21.8%	13 632	23.6%	(1.8%)		
Service charges - refuse revenue	51 520	13 808	26.8%	13 808	26.8%	14 331	28.4%	(3.6%)		
Rental of facilities and equipment	3 329	1 532	46.0%	1 532	46.0%	1 447	45.3%	5.9%		
Interest earned - external investments	225	0	.1%	0	.1%	(67)	(31.7%)	(100.2%)		
Interest earned - outstanding debtors	39 043	13 030	33.4%	13 030	33.4%	11 531	31.8%	13.0%		
Dividends received	1 100	-	-	-	-	8	.7%	(100.0%)		
Fines, penalties and forfeits	2 953	24	.8%	24	.8%	10	4%	148.1%		
Licences and permits	157	17	11.1%	17	11.1%	54	36.3%	(67.6%)		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	194 174	83 795	43.2%	83 795	43.2%	87 094	46.5%	(3.8%)		
Other revenue	14 179	1 664	11.7%	1 664	11.7%	1 121	17.7%	48.4%		
Gains	-	-	-	-	-	-	-	-		
Operating Expenditure	819 557	152 746	18.6%	152 746	18.6%	177 287	22.8%	(13.8%)		
Employee related costs	303 846	81 394	26.8%	81 394	26.8%	77 958	27.4%	4.4%		
Remuneration of councillors	18 906	4 089	21.6%	4 089	21.6%	4 286	24.0%	(4.6%)		
Debt impairment	104 887	34 371	32.8%	34 371	32.8%	539	.5%	6 278.8%		
Depreciation and asset impairment	89 101	-	-	-	-	-	-	-		
Finance charges	8 000	(2 746)	(34.3%)	(2 746)	(34.3%)	4 517	46.3%	(160.0%)		
Bulk purchases	180 909	(10 287)	(5.7%)	(10 287)	(5.7%)	67 995	43.7%	(115.1%)		
Other Materials	16 907	4 910	29.0%	4 910	29.0%	1 573	12.0%	212.2%		
Contracted services	67 522	26 068	38.6%	26 068	38.6%	12 115	16.9%	115.2%		
Transfers and subsidies	447	800	178.9%	800	178.9%	-	-	(100.0%)		
Other expenditure	29 032	14 148	48.7%	14 148	48.7%	8 305	30.3%	70.4%		
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	43 964	100 886		100 886		70 174				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	-102 282	17 477	17.1%	17 477	17.1%	12 953	17.8%	34.9%		
Transfers and subsidies - capital (monetary alloc)(Deparmt Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	146 246	118 363		118 363		83 127				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	146 246	118 363		118 363		83 127				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	146 246	118 363		118 363		83 127				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	146 246	118 363		118 363		83 127				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Capital Revenue and Expenditure										
Source of Finance	122 361	18 679	15.3%	18 679	15.3%	7 674	8.6%	143.4%		
National Government	102 282	16 935	16.6%	16 935	16.6%	6 759	9.3%	150.6%		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deparmt Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers recognised - capital	102 282	16 935	16.6%	16 935	16.6%	6 759	9.3%	150.6%		
Borrowing	-	-	-	-	-	-	-	-		
Internally generated funds	20 079	1 743	8.7%	1 743	8.7%	915	5.6%	90.5%		
Capital Expenditure Functional	122 361	18 679	15.3%	18 679	15.3%	7 674	8.6%	143.4%		
Municipal governance and administration	9 979	276	2.8%	276	2.8%	915	5.6%	(69.8%)		
Executive and Council	240	108	45.2%	108	45.2%	225	97.8%	(51.8%)		
Finance and administration	9 739	168	1.7%	168	1.7%	690	4.3%	(75.7%)		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	-	-	-	-	-	-	-	(100.0%)		
Community and Social Services	-	-	-	-	-	-	-	(100.0%)		
Sport And Recreation	-	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	62 382	16 935	27.1%	16 935	27.1%	6 701	9.2%	152.7%		
Planning and Development	62 382	16 935	27.1%	16 935	27.1%	6 701	9.2%	152.7%		
Road Transport	-	-	-	-	-	-	-	-		
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	50 000	1 467	2.9%	1 467	2.9%	-	-	(100.0%)		
Energy sources	6 000	1 426	23.8%	1 426	23.8%	-	-	(100.0%)		
Water Management	44 000	41	.1%	41	.1%	-	-	(100.0%)		
Waste Water Management	-	-	-	-	-	-	-	-		
Waste Management	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Cash Flow from Operating Activities										
Receipts	(325)	215 687	(66 458.8%)	215 687	(66 458.8%)	-	-	(100.0%)		
Property rates	-	26 044	-	26 044	-	-	-	(100.0%)		
Service charges	346 637	88 273	25.5%	88 273	25.5%	-	-	(100.0%)		
Other revenue	(388 061)	101 370	(26.1%)	101 370	(26.1%)	-	-	(100.0%)		
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-		
Transfers and Subsidies - Capital	40 000	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-	-		
Dividends	1 100	-	-	-	-	-	-	-		
Payments	(245 186)	(106 177)	43.3%	(106 177)	43.3%	-	-	(100.0%)		
Suppliers and employees	(237 386)	(106 177)	44.7%	(106 177)	44.7%	-	-	(100.0%)		
Finance charges	(7 800)	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	(245 511)	109 510	(44.6%)	109 510	(44.6%)	-	-	(100.0%)		
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-		
Payments	-	-	-	(18 679)	-	-	-	(100.0%)		

Capital assets	-	(18 679)	-	(18 679)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	(18 679)	-	(18 679)	-	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	4 000	(2 035)	(50.9%)	(2 035)	(50.9%)	109	(1.9%)	(1 963.8%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	(1 865)	-	(1 865)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	4 000	(170)	(4.3%)	(170)	(4.3%)	109	(1.9%)	(256.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	4 000	(2 035)	(50.9%)	(2 035)	(50.9%)	109	(1.9%)	(1 963.8%)
Net Increase/(Decrease) in cash held	(241 511)	88 796	(36.8%)	88 796	(36.8%)	109	-	81 218.1%
Cash/cash equivalents at the year begin:	-	(11 417)	-	(11 417)	-	(60)	-	19 073.9%
Cash/cash equivalents at the year end:	(241 511)	77 523	(32.1%)	77 523	(32.1%)	49	-	156 731.4%

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	12 903	5.0%	4 838	1.9%	6 188	2.4%	236 160	90.8%	260 089	22.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24 438	44.4%	3 084	5.6%	1 990	3.4%	25 635	46.6%	55 046	4.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 008	10.0%	9 349	6.7%	3 206	2.3%	113 030	81.0%	139 592	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 244	5.0%	3 264	2.0%	2 900	1.8%	150 686	91.3%	165 094	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 068	4.3%	3 973	1.9%	3 579	1.7%	192 002	92.0%	208 622	18.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 926	3.0%	4 307	1.5%	4 240	1.4%	278 415	94.1%	295 888	25.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 144	3.6%	849	2.7%	519	1.6%	29 472	92.1%	31 984	2.8%	-	-	-	-
Total By Income Source	78 730	6.8%	29 665	2.6%	22 522	1.9%	1 025 399	88.7%	1 156 315	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 079	11.6%	5 491	7.0%	3 079	3.9%	60 833	77.5%	78 482	6.8%	-	-	-	-
Commercial	29 145	17.7%	7 438	4.5%	2 629	1.6%	125 018	76.1%	164 230	14.2%	-	-	-	-
Households	40 435	4.4%	16 698	1.8%	16 781	1.8%	836 391	91.9%	910 305	78.7%	-	-	-	-
Other	70	2.1%	38	1.2%	32	1.0%	3 158	95.7%	3 298	.3%	-	-	-	-
Total By Customer Group	78 730	6.8%	29 665	2.6%	22 522	1.9%	1 025 399	88.7%	1 156 315	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	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	31 297	5.2%	36 448	6.0%	-	-	538 496	88.8%	605 241	80.7%	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 451	73.2%	1 606	26.4%	24	.4%	-	-	6 081	.8%	-	-
Auditor-General	1 282	59.3%	367	17.0%	3	1%	509	23.6%	2 162	3%	-	-
Other	23 038	16.9%	-	-	-	-	113 349	83.1%	136 388	18.2%	-	-
Total	60 068	8.0%	38 421	5.1%	27	-	652 355	86.9%	750 871	100.0%	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	386 789	127 698	33.0%	127 698	33.0%	106 554	30.2%	19.8%		
Property rates	13 041	4 047	31.0%	4 047	31.0%	4 175	26.3%	(3.1%)		
Service charges - electricity revenue	73 677	15 565	21.1%	15 565	21.1%	16 276	27.6%	(4.4%)		
Service charges - water revenue	55 635	19 325	34.7%	19 325	34.7%	12 406	26.1%	55.8%		
Service charges - sanitation revenue	26 733	6 548	24.5%	6 548	24.5%	6 250	23.3%	4.8%		
Service charges - refuse revenue	25 200	6 108	24.2%	6 108	24.2%	5 877	22.5%	3.9%		
Rental of facilities and equipment	1 738	446	25.6%	446	25.6%	377	74.7%	18.3%		
Interest earned - external investments	274	0	.1%	0	.1%	(1)	(5%)	(118.8%)		
Interest earned - outstanding debtors	75 600	21 744	28.8%	21 744	28.8%	17 624	26.3%	23.4%		
Dividends received	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	161	5 250	3 256.3%	5 250	3 256.3%	8	5.0%	67 629.9%		
Licences and permits	-	10	-	10	-	4	-	185.9%		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	112 463	48 365	43.0%	48 365	43.0%	43 080	40.2%	12.3%		
Other revenue	2 268	291	12.8%	291	12.8%	480	18.8%	(39.4%)		
Gains	-	-	-	-	-	-	-	-		
Operating Expenditure	416 243	62 256	15.0%	62 256	15.0%	51 835	12.8%	20.1%		
Employee related costs	138 129	30 883	22.4%	30 883	22.4%	21 952	16.5%	40.7%		
Remuneration of councillors	6 154	969	15.7%	969	15.7%	972	16.4%	(3%)		
Debt impairment	54 672	10 372	19.0%	10 372	19.0%	6 164	11.5%	68.3%		
Depreciation and asset impairment	58 341	-	-	-	-	-	-	-		
Finance charges	10 013	3 616	36.1%	3 616	36.1%	24	.1%	15 204.1%		
Bulk purchases	68 440	13	-	13	-	-	-	(100.0%)		
Other Materials	11 201	2 703	24.1%	2 703	24.1%	4 406	46.9%	(41.3%)		
Contracted services	20 962	4 038	19.3%	4 038	19.3%	4 765	25.4%	(15.3%)		
Transfers and subsidies	-	-	-	-	-	-	-	-		
Other expenditure	48 331	9 664	20.0%	9 664	20.0%	13 352	28.2%	(27.6%)		
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(29 454)	65 442		65 442		54 719				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	51 621	20 160	39.1%	20 160	39.1%	22 864	37.2%	(11.8%)		
Transfers and subsidies - capital (monetary alloc)/(Deparmt Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	22 167	85 602		85 602		77 584				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	22 167	85 602		85 602		77 584				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	22 167	85 602		85 602		77 584				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	22 167	85 602		85 602		77 584				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Capital Revenue and Expenditure										
Source of Finance	51 621	5 438	10.5%	5 438	10.5%	19 329	32.1%	(71.9%)		
National Government	51 621	5 438	10.5%	5 438	10.5%	19 329	32.1%	(71.9%)		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deparmt Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers recognised - capital	51 621	5 438	10.5%	5 438	10.5%	19 329	32.1%	(71.9%)		
Borrowing	-	-	-	-	-	-	-	-		
Internally generated funds	-	-	-	-	-	-	-	-		
Capital Expenditure Functional	51 621	5 438	10.5%	5 438	10.5%	19 329	32.1%	(71.9%)		
Municipal governance and administration	-	-	-	-	-	-	-	-		
Executive and Council	-	-	-	-	-	-	-	-		
Finance and administration	-	-	-	-	-	-	-	-		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	3 212	500	15.6%	500	15.6%	1 336	111.4%	(62.6%)		
Community and Social Services	-	-	-	-	-	-	-	-		
Sport And Recreation	1 249	500	40.0%	500	40.0%	1 336	111.4%	(62.6%)		
Public Safety	1 963	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	-	397	-	397	-	-	-	-		
Planning and Development	-	-	-	-	-	-	-	-		
Road Transport	-	-	397	-	397	-	-	-		
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	48 409	4 541	9.4%	4 541	9.4%	17 993	30.8%	(74.8%)		
Energy sources	-	-	-	-	-	-	-	-		
Water Management	37 255	1 303	3.5%	1 303	3.5%	8 682	17.9%	(85.0%)		
Waste Water Management	11 154	3 238	29.0%	3 238	29.0%	9 312	188.1%	(65.2%)		
Waste Management	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Cash Flow from Operating Activities										
Receipts	283 199	104 480	36.9%	104 480	36.9%	109 933	40.0%	(5.0%)		
Property rates	6 279	3 098	49.3%	3 098	49.3%	1 817	22.6%	70.5%		
Service charges	107 920	31 855	29.5%	31 855	29.5%	30 768	38.1%	3.5%		
Other revenue	-	-	-	-	-	-	-	-		
Transfers and Subsidies - Operational	4 167	561	13.5%	561	13.5%	763	47.0%	(26.5%)		
Transfers and Subsidies - Capital	52 097	20 160	38.7%	20 160	38.7%	26 315	46.9%	(2.9%)		
Interest	274	-	-	-	-	-	-	-		
Dividends	-	-	-	-	-	-	-	-		
Payments	(217 063)	(53 737)	24.8%	(53 737)	24.8%	(38 298)	17.3%	40.3%		
Suppliers and employees	(217 063)	(53 737)	24.8%	(53 737)	24.8%	(38 298)	18.3%	40.3%		
Finance charges	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	66 137	50 743	76.7%	50 743	76.7%	71 635	131.6%	(29.2%)		
Cash Flow from Investing Activities										
Receipts	(246 440)	-	-	-	-	(2)	-	(100.0%)		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current receivables	(244 758)	-	-	-	-	-	-	-		
Decrease (Increase) in non-current investments	(1 682)	-	-	-	-	(2)	.3%	(100.0%)		
Payments	(25 810)	(8 856)	34.3%	(8 856)	34.3%	(25 801)	42.9%	(65.7%)		

Capital assets	(25 810)	(8 856)	34.3%	(8 856)	34.3%	(25 801)	42.9%	(65.7%)
Net Cash from/(used) Investing Activities	(272 250)	(8 856)	3.3%	(8 856)	3.3%	(25 803)	15.3%	(65.7%)
Cash Flow from Financing Activities								
Receipts	2 097	17	.8%	17	.8%	5	.7%	245.7%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 097	17	.8%	17	.8%	5	.7%	245.7%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 097	17	.8%	17	.8%	5	.7%	245.7%
Net Increase/(Decrease) in cash held	(204 016)	41 905	(20.5%)	41 905	(20.5%)	45 837	(40.4%)	(8.6%)
Cash/cash equivalents at the year begin:	4 815	3 456	71.8%	3 456	71.8%	(396 493)	(17 693.1%)	(100.0%)
Cash/cash equivalents at the year end:	(199 201)	45 361	(22.8%)	45 361	(22.8%)	(350 656)	315.2%	(112.9%)

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	6 395	3.4%	4 270	2.2%	7 829	4.1%	171 466	90.3%	189 959	24.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 130	11.5%	969	5.2%	618	3.3%	14 844	80.0%	18 562	2.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 176	2.8%	817	1.9%	764	1.8%	39 665	93.5%	42 422	5.5%	6	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 370	2.5%	1 706	1.8%	1 644	1.7%	88 971	94.0%	94 691	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 199	2.1%	1 864	1.7%	1 826	1.7%	100 657	94.5%	105 546	13.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	253	100.0%	253	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 382	2.5%	7 186	2.5%	7 057	2.4%	271 585	92.6%	293 210	37.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	.2%	105	.4%	21	.1%	29 493	99.3%	29 492	3.8%	-	-	-	-
Total By Income Source	21 724	2.8%	16 917	2.2%	19 758	2.5%	716 935	92.5%	775 335	100.0%	6	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 156	3.1%	2 760	2.7%	2 560	2.5%	94 796	91.8%	103 272	13.3%	6	-	-	-
Commercial	3 309	13.2%	711	2.8%	483	1.9%	20 503	82.0%	25 005	3.2%	-	-	-	-
Households	15 260	2.4%	13 447	2.1%	16 715	2.6%	601 636	93.0%	647 068	83.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 724	2.8%	16 917	2.2%	19 758	2.5%	716 935	92.5%	775 335	100.0%	6	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Amount	%
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 916	2.1%	-	-	20 796	7.2%	260 372	90.7%	287 083	99.3%	-	-
Auditor-General	-	-	-	-	-	-	1 978	100.0%	1 978	.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	5 916	2.0%	-	-	20 796	7.2%	262 350	90.8%	289 061	100.0%		

Contact Details

Municipal Manager	Mr MONYANE SEFANTSİ	058 863 2811
Financial Manager	Mr XOLANI MALINDI	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	1 800 467	423 885	23.5%	423 885	23.5%	117 470	6.1%	260.8%		
Property rates	185 701	24 998	13.5%	24 998	13.5%	42 217	22.3%	(40.8%)		
Service charges - electricity revenue	353 245	24 363	6.9%	24 363	6.9%	21 671	3.8%	12.4%		
Service charges - water revenue	95 990	25 754	26.8%	25 754	26.8%	16 072	18.4%	60.2%		
Service charges - sanitation revenue	56 206	11 209	19.9%	11 209	19.9%	10 680	22.0%	5.0%		
Service charges - refuse revenue	52 818	10 979	20.8%	10 979	20.8%	10 444	24.1%	3.1%		
Rental of facilities and equipment	1 570	166	10.6%	166	10.6%	160	10.1%	4.2%		
Interest earned - external investments	6 610	6	.1%	6	.1%	38	1.1%	(85.5%)		
Interest earned - outstanding debtors	81 535	-	-	-	-	6 573	8.6%	(100.0%)		
Dividends received	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	1 102	28	2.6%	28	2.6%	57	1.7%	(50.0%)		
Licences and permits	-	-	-	-	-	-	-	-		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	677 789	289 737	42.7%	289 737	42.7%	8 469	1.3%	3 321.1%		
Other revenue	287 900	36 645	12.7%	36 645	12.7%	889	.3%	4 023.5%		
Gains	-	-	-	-	-	-	-	-		
Operating Expenditure	2 504 011	383 650	15.3%	383 650	15.3%	246 864	9.1%	55.4%		
Employee related costs	597 356	158 660	26.6%	158 660	26.6%	131 600	23.2%	20.6%		
Remuneration of councillors	29 333	7 335	25.0%	7 335	25.0%	2 027	6.8%	261.8%		
Debt impairment	278 476	-	-	-	-	95 321	63.5%	(100.0%)		
Depreciation and asset impairment	223 795	-	-	-	-	-	-	-		
Finance charges	150 129	16 440	11.0%	16 440	11.0%	129	-	12 629.7%		
Bulk purchases	738 475	104 154	14.1%	104 154	14.1%	1 636	.2%	6 265.9%		
Other Materials	41 527	42 905	103.3%	42 905	103.3%	2 900	7.8%	1 379.4%		
Contracted services	174 956	46 017	26.3%	46 017	26.3%	8 539	5.3%	438.9%		
Transfers and subsidies	168 000	-	-	-	-	-	-	-		
Other expenditure	101 955	8 138	8.0%	8 138	8.0%	4 711	2.6%	72.7%		
Losses	8	-	-	-	-	-	-	-		
Surplus/(Deficit)	(703 543)	40 235		40 235		(129 394)				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	249 431	15 407	6.2%	15 407	6.2%	-	-	(100.0%)		
Transfers and subsidies - capital (monetary alloc)/(Dept/Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(454 112)	55 642		55 642		(129 394)				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(454 112)	55 642		55 642		(129 394)				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(454 112)	55 642		55 642		(129 394)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(454 112)	55 642		55 642		(129 394)				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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		
Capital Revenue and Expenditure										
Source of Finance	266 961	46 228	17.3%	46 228	17.3%	34 078	13.3%	35.7%		
National Government	240 311	42 948	17.9%	42 948	17.9%	34 053	15.4%	26.1%		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Dept/Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers recognised - capital	240 311	42 948	17.9%	42 948	17.9%	34 053	15.4%	26.1%		
Borrowing	-	-	-	-	-	-	-	-		
Internally generated funds	26 650	3 280	12.3%	3 280	12.3%	26	.1%	12 755.8%		
Capital Expenditure Functional	266 961	46 228	17.3%	46 228	17.3%	34 078	13.3%	35.7%		
Municipal governance and administration	16 650	95	.6%	95	.6%	26	.2%	272.6%		
Executive and Council	10 293	21	2%	21	2%	-	-	(100.0%)		
Finance and administration	6 357	74	1.2%	74	1.2%	26	.5%	188.4%		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	53 036	3 389	6.4%	3 389	6.4%	7 470	24.0%	(54.6%)		
Community and Social Services	16 950	-	-	-	-	7 136	38.0%	(100.0%)		
Sport And Recreation	22 100	3 389	15.3%	3 389	15.3%	334	4.6%	913.2%		
Public Safety	2 000	-	-	-	-	-	-	-		
Housing	11 986	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	37 000	-		-		2 747	13.2%	(100.0%)		
Planning and Development	-	-	-	-	-	-	-	-		
Road Transport	37 000	-	-	-	-	2 747	13.2%	(100.0%)		
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	160 275	42 744	26.7%	42 744	26.7%	23 835	12.6%	79.3%		
Energy sources	44 706	13 091	29.3%	13 091	29.3%	-	-	(100.0%)		
Water Management	62 929	10 328	16.4%	10 328	16.4%	22 782	21.7%	(54.7%)		
Waste Water Management	52 640	19 325	36.7%	19 325	36.7%	1 053	1.8%	1 734.5%		
Waste Management	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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		
Cash Flow from Operating Activities										
Receipts	1 975 315	440 063	22.3%	440 063	22.3%	31 392	-	1 301.8%		
Property rates	97 351	6 245	6.4%	6 245	6.4%	6 149	-	1.6%		
Service charges	273 504	32 737	12.0%	32 737	12.0%	22 545	-	45.2%		
Other revenue	1 360 683	323 024	23.7%	323 024	23.7%	2 698	-	11 871.9%		
Transfers and Subsidies - Operational	9 332	4 658	49.9%	4 658	49.9%	-	-	(100.0%)		
Transfers and Subsidies - Capital	234 445	73 398	31.3%	73 398	31.3%	-	-	(100.0%)		
Interest	-	-	-	-	-	-	-	-		
Dividends	-	-	-	-	-	-	-	-		
Payments	(2 711 063)	28 054	(1.0%)	28 054	(1.0%)	(41 209)	-	(168.1%)		
Suppliers and employees	(2 711 063)	28 054	(1.0%)	28 054	(1.0%)	(41 209)	-	(168.1%)		
Finance charges	-									

Capital assets	(266 961)	(46 228)	17.3%	(46 228)	17.3%	(34 078)	-	35.7%
Net Cash from/(used) Investing Activities	(267 105)	(46 228)	17.3%	(46 228)	17.3%	(34 078)	23 640.5%	35.7%
Cash Flow from Financing Activities								
Receipts	(25 231)	19	(1%)	19	(1%)	12	-	57.4%
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(25 231)	19	(1%)	19	(1%)	12	-	57.4%
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(25 231)	19	(1%)	19	(1%)	12	-	57.4%
Net Increase/(Decrease) in cash held	(1 028 085)	421 907	(41.0%)	421 907	(41.0%)	(43 884)	172.9%	(1 061.4%)
Cash/cash equivalents at the year begin:		165 009		165 009		9 927		1 562.2%
Cash/cash equivalents at the year end:		(1 028 085)		600 682		(58.4%)		(1 150.9%)

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	11 101	2.0%	14 183	2.6%	10 414	1.9%	506 220	93.4%	541 918	26.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 199	1.9%	7 348	2.3%	6 904	2.1%	303 309	93.7%	323 760	15.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 732	1.5%	7 292	1.4%	6 864	1.3%	496 701	95.8%	518 589	25.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 102	1.9%	4 192	1.9%	4 227	2.0%	203 580	94.2%	216 102	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 950	1.8%	4 003	1.9%	3 976	1.9%	202 276	94.4%	214 204	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1	-	3	-	0	-	192 815	100.0%	192 819	9.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	103	.3%	95	.3%	92	.3%	30 082	99.0%	30 372	1.5%	-	-	-	-
Total By Income Source	33 187	1.6%	37 117	1.8%	32 476	1.6%	1 934 983	95.0%	2 037 763	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 647	1.8%	8 648	2.0%	7 812	1.8%	409 168	94.4%	433 275	21.3%	-	-	-	-
Commercial	7 532	1.5%	7 942	1.6%	7 177	1.4%	472 705	95.4%	495 356	24.3%	-	-	-	-
Households	18 007	1.6%	20 527	1.9%	17 487	1.6%	1 053 111	94.9%	1 109 132	54.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 187	1.6%	37 117	1.8%	32 476	1.6%	1 934 983	95.0%	2 037 763	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	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	-	-	379	-	130 976	5.7%	2 169 371	94.3%	2 300 726	95.7%	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 277	17.6%	6 765	6.5%	1 200	1.2%	77 544	74.7%	103 786	4.3%	-	-
Auditor-General	-	-	-	-	-	-	43	100.0%	43	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	18 277	.8%	7 144	.3%	132 175	5.5%	2 246 957	93.4%	2 404 554	100.0%		

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Capital assets	(60 293)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(60 304)	1	-	1	-	1	-	(37.4%)
Cash Flow from Financing Activities								
Receipts	(3)	2	(61.8%)	2	(61.8%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(3)	2	(61.8%)	2	(61.8%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3)	2	(61.8%)	2	(61.8%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(18 372)	(18 995)	103.4%	(18 995)	103.4%	(35 591)	(146.0%)	(46.6%)
Cash/cash equivalents at the year begin:	(103 726)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(122 098)	(18 995)	15.6%	(18 995)	15.6%	(35 595)	72.9%	(46.6%)

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	478	7%	1 038	1.4%	651	9%	70 501	97.0%	72 668	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(871)	(21.0%)	142	3.4%	228	5.5%	4 655	112.1%	4 154	1.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	226	.4%	826	1.5%	6 630	11.9%	47 943	86.2%	55 525	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	907	1.2%	1 169	1.5%	1 142	1.5%	75 353	95.9%	78 572	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	868	1.1%	1 062	1.3%	1 062	1.3%	77 338	96.3%	80 331	20.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	90	.2%	93	2.3%	118	3.0%	3 669	92.4%	3 969	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	1 447	1.4%	1 716	1.6%	1 635	1.6%	99 597	95.4%	104 395	26.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 229)	(17.3%)	12	(4%)	14	(5%)	2 254	(76.4%)	(2 949)	(7%)	-	-	-	-
Total By Income Source	(2 085)	(.5%)	6 058	1.5%	11 481	2.9%	381 210	96.1%	396 665	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(325)	(2.6%)	302	2.4%	575	4.6%	11 960	95.6%	12 512	3.2%	-	-	-	-
Commercial	(796)	(5.9%)	369	2.7%	328	2.4%	13 641	100.7%	13 542	3.4%	-	-	-	-
Households	2 582	.8%	4 504	1.4%	4 579	1.4%	319 933	96.5%	331 597	83.6%	-	-	-	-
Other	(3 546)	(9.1%)	884	2.3%	5 999	15.4%	35 676	91.4%	39 014	9.8%	-	-	-	-
Total By Customer Group	(2 085)	(.5%)	6 058	1.5%	11 481	2.9%	381 210	96.1%	396 665	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	%	Amount	%
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	165 353	100.0%	165 353	60.2%	-	-
Bulk Water	-	-	-	-	-	-	86 061	100.0%	86 061	31.3%	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43	1.3%	149	4.5%	37	1.1%	3 120	93.2%	3 349	1.2%	-	-
Auditor-General	-	-	-	-	-	-	10 430	100.0%	10 430	3.9%	-	-
Other	946	10.0%	99	1.1%	33	.4%	8 354	88.6%	9 433	3.4%	-	-
Total	988	.4%	249	.1%	70	-	273 518	99.5%	274 825	100.0%	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	335 414	13 396	4.0%	13 396	4.0%	-	-	-	-	(100.0%)
Property rates	23 160	1 663	7.2%	1 663	7.2%	-	-	-	-	(100.0%)
Service charges - electricity revenue	74 738	0	-	0	-	-	-	-	-	(100.0%)
Service charges - water revenue	41 487	2 039	4.9%	2 039	4.9%	-	-	-	-	(100.0%)
Service charges - sanitation revenue	33 270	2 512	7.5%	2 512	7.5%	-	-	-	-	(100.0%)
Service charges - refuse revenue	23 033	1 737	7.5%	1 737	7.5%	-	-	-	-	(100.0%)
Rental of facilities and equipment	1 398	1	1%	1	1%	-	-	-	-	(100.0%)
Interest earned - external investments	230	8	3.6%	8	3.6%	-	-	-	-	(100.0%)
Interest earned - outstanding debtors	38 000	4 739	12.5%	4 739	12.5%	-	-	-	-	(100.0%)
Dividends received	36	2	6.7%	2	6.7%	-	-	-	-	(100.0%)
Fines, penalties and forfeits	140	1	4%	1	4%	-	-	-	-	(100.0%)
Licences and permits	-	0	-	0	-	-	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	(100.0%)
Transfers and subsidies	97 225	400	4%	400	4%	-	-	-	-	(100.0%)
Other revenue	2 696	293	10.9%	293	10.9%	-	-	-	-	(100.0%)
Gains	-	-	-	-	-	-	-	-	-	(100.0%)
Operating Expenditure	313 588	47 858	15.3%	47 858	15.3%	-	-	-	-	(100.0%)
Employee related costs	120 667	26 685	22.1%	26 685	22.1%	-	-	-	-	(100.0%)
Remuneration of councillors	12 168	1 848	15.2%	1 848	15.2%	-	-	-	-	(100.0%)
Debt impairment	55 000	-	-	-	-	-	-	-	-	(100.0%)
Depreciation and asset impairment	5 533	-	-	-	-	-	-	-	-	(100.0%)
Finance charges	8 541	1 001	11.7%	1 001	11.7%	-	-	-	-	(100.0%)
Bulk purchases	55 000	11 904	21.6%	11 904	21.6%	-	-	-	-	(100.0%)
Other Materials	8 700	2 268	26.1%	2 268	26.1%	-	-	-	-	(100.0%)
Contracted services	16 581	1 740	10.5%	1 740	10.5%	-	-	-	-	(100.0%)
Transfers and subsidies	50	-	-	-	-	-	-	-	-	(100.0%)
Other expenditure	31 348	2 412	7.7%	2 412	7.7%	-	-	-	-	(100.0%)
Losses	-	-	-	-	-	-	-	-	-	(100.0%)
Surplus/(Deficit)	21 826	(34 463)		(34 463)		-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	35 889	859	2.4%	859	2.4%	-	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Deptarm Agencies,HH,F	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	57 715	(33 604)		(33 604)		-	-	-	-	
Taxation	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	57 715	(33 604)		(33 604)		-	-	-	-	
Attributable to minorities	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	57 715	(33 604)		(33 604)		-	-	-	-	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	57 715	(33 604)		(33 604)		-	-	-	-	

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	43 045	11 734	27.3%	11 734	27.3%	-	-	-	-	(100.0%)
National Government	35 845	7 530	21.0%	7 530	21.0%	-	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Deptarm Agencies,HH,F	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	35 845	7 530	21.0%	7 530	21.0%	-	-	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	
Internally generated funds	7 200	4 204	58.4%	4 204	58.4%	-	-	-	-	(100.0%)
Capital Expenditure Functional	43 045	11 734	27.3%	11 734	27.3%	-	-	-	-	(100.0%)
Municipal governance and administration	1 000	444	44.4%	444	44.4%	-	-	-	-	(100.0%)
Executive and Council	0	-	-	-	-	-	-	-	-	
Finance and administration	1 000	444	44.4%	444	44.4%	-	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	
Community and Public Safety	3 094	-	-	-	-	-	-	-	-	
Community and Social Services	2 137	-	-	-	-	-	-	-	-	
Sport And Recreation	957	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	11 045	2 607	23.6%	2 607	23.6%	-	-	-	-	(100.0%)
Planning and Development	0	-	-	-	-	-	-	-	-	
Road Transport	11 045	2 607	23.6%	2 607	23.6%	-	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	
Trading Services	27 906	8 682	31.1%	8 682	31.1%	-	-	-	-	(100.0%)
Energy sources	2 900	2 019	69.6%	2 019	69.6%	-	-	-	-	(100.0%)
Water Management	19 221	2 462	12.8%	2 462	12.8%	-	-	-	-	(100.0%)
Waste Water Management	3 780	2 476	65.5%	2 476	65.5%	-	-	-	-	(100.0%)
Waste Management	2 005	1 726	86.1%	1 726	86.1%	-	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	Actual Expenditure	Total Expenditure as % of main appropriation	
Cash Flow from Operating Activities										
Receipts	288 694	17 211	6.0%	17 211	6.0%	-	-	-	-	(100.0%)
Property rates	13 896	1 395	10.0%	1 395	10.0%	-	-	-	-	(100.0%)
Service charges	103 517	3 489	3.4%	3 489	3.4%	-	-	-	-	(100.0%)
Other revenue	1 500	315	21.0%	315	21.0%	-	-	-	-	(100.0%)
Transfers and Subsidies - Operational	97 225	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	35 889	12 010	33.5%	12 010	33.5%	-	-	-	-	(100.0%)
Interest	36 667	2	-	2	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	
Payments	(425 261)	(32 179)	7.6%	(32 179)	7.6%	-	-	-	-	(100.0%)
Suppliers and employees	(413 582)	(32 179)	7.8%	(32 179)	7.8%	-	-	-	-	(100.0%)
Finance charges	(11 629)	-	-	-	-	-	-	-	-	
Transfers and grants	(50)	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(136 567)	(14 968)	11.0%	(14 968)	11.0%	-	-	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	925	52	5.7%	52	5.7%	-	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current receivables	(88)	52	(59.9%)	52	(59.9%)	-	-	-	-	(100.0%)
Decrease (Increase) in										

Capital assets	(35 889)	(13 531)	37.7%	(13 531)	37.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(34 964)	(13 479)	38.6%	(13 479)	38.6%	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	(183)	(178)	97.2%	(178)	97.2%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(183)	(178)	97.2%	(178)	97.2%	-	-	(100.0%)
Payments	(765)	-	-	-	-	-	-	(100.0%)
Repayment of borrowing	(765)	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(948)	(178)	18.7%	(178)	18.7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(172 479)	(28 624)	16.6%	(28 624)	16.6%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	(6 756)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(179 235)	(28 624)	16.0%	(28 624)	16.0%	-	-	(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	5 519	2.3%	3 825	1.6%	10 979	4.5%	224 413	91.7%	244 736	35.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 553	7.5%	108	5%	660	3.2%	18 270	88.7%	20 591	3.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 856	2.9%	1 601	2.5%	4 004	6.3%	55 633	88.2%	63 094	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 163	2.0%	4 051	2.0%	9 120	4.5%	187 270	91.5%	204 605	29.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 841	2.0%	2 750	1.9%	6 173	4.3%	130 809	91.7%	142 573	20.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	165	2.2%	227	3.0%	314	4.2%	6 798	90.6%	7 503	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46	.6%	109	1.5%	204	2.8%	6 854	95.0%	7 214	1.0%	-	-	-	-
Total By Income Source	16 143	2.3%	12 671	1.8%	31 454	4.6%	630 047	91.3%	690 316	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 161	2.3%	2 438	1.7%	6 078	4.4%	127 735	91.6%	139 411	20.2%	-	-	-	-
Commercial	1 296	5.0%	690	2.6%	1 409	5.4%	22 681	87.0%	26 077	3.8%	-	-	-	-
Households	11 686	2.2%	9 543	1.8%	23 967	4.6%	479 632	91.4%	524 828	76.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 143	2.3%	12 671	1.8%	31 454	4.6%	630 047	91.3%	690 316	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	%	Amount	%	
Creditor Age Analysis													
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	5 700	4.3%	9 792	7.5%	9 281	7.1%	106 471	81.1%	131 243	37.4%	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1 752	.8%	1 213	.6%	237	.1%	216 248	98.5%	219 449	62.6%	-	-	
Total	7 452	2.1%	11 004	3.1%	9 518	2.7%	322 718	92.0%	350 692	100.0%	-	-	-

Contact Details

Municipal Manager	Mr Thamae Masejane	051 924 0654
Financial Manager	Mr Sello Nyaphuli	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 2021

Part1: Operating Revenue and Expenditure

Part V: Operating Revenues and Expenditure	2021/22					2020/21		Q1 of 2020/21 Q1 of 2021/22
	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	155 228	71 336	46.0%	71 336	46.0%	63 236	44.3%	12.8%
Property rates	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-
Interest earned - external investments	1 419	504	35.5%	504	35.5%	442	22.0%	14.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	144 672	61 952	42.8%	61 952	42.8%	58 495	44.6%	5.9%
Other revenue	9 138	8 879	97.2%	8 879	97.2%	4 298	44.8%	106.6%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	151 644	36 344	24.0%	36 344	24.0%	31 251	22.1%	16.3%
Employee related costs	88 919	19 729	22.2%	19 729	22.2%	18 478	23.6%	6.8%
Remuneration of councillors	12 528	2 727	21.8%	2 727	21.8%	2 951	24.4%	(7.6%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 064	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-
Other Materials	-	2	-	2	-	(49)	-	(104.0%)
Contracted services	15 542	2 694	17.3%	2 694	17.3%	3 011	19.2%	(10.5%)
Transfers and subsidies	14 426	2 834	19.6%	2 834	19.6%	1 389	12.7%	104.0%
Other expenditure	17 164	8 359	48.7%	8 359	48.7%	5 472	25.1%	52.8%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 584	34 991		34 991		31 984		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	-	-	-	-	-	1 698	70.0%	(100.0%)
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HHR, FRS, etc)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 584	34 991		34 991		33 682		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 584	34 991		34 991		33 682		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 584	34 991		34 991		33 682		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 584	34 991		34 991		33 682		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Capital assets	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(81)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities								
Net Increase/(Decrease) in cash held	240 752	1 351	.6%	1 351	.6%	(652)	(.5%)	(307.4%)
Cash/cash equivalents at the year begin:						-	-	-
Cash/cash equivalents at the year end:	240 752	1 351	.6%	1 351	.6%	(652)	(.5%)	(307.4%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	4 124	100.0%	4 124	100.0%	-	-
Total By Income Source	-	-	-	-	-	-	-	-	4 124	100.0%	4 124	100.0%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	4 124	100.0%	4 124	100.0%	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	4 124	100.0%	4 124	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	%	Amount	%			
Creditor Age Analysis													
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	1 372	100.0%	-	-	-	-	-	-	-	-	1 372	37.6%	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	324	25.5%	-	-	-	-	-	-	948	74.5%	1 271	34.9%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-	
Other	104	10.4%	-	-	-	-	-	-	898	89.6%	1 002	27.5%	
Total	1 800	49.4%	-	-	-	-	-	-	1 846	50.6%	3 646	100.0%	

Contact Details

Municipal Manager	Ms Takafso P M Lebanya	058 718 1000
Financial Manager	Ms NL Gqoli	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22						2020/21		
	Budget	First Quarter		Year to Date		First Quarter		O1 of 2020/21 to Q1 of 2021/22	
		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	1 019 732	288 896	28.3%	288 896	28.3%	266 140	28.5%	8.6%	
Property rates	84 416	18 469	21.9%	18 469	21.9%	18 969	23.5%	(2.6%)	
Service charges - electricity revenue	380 617	102 773	27.0%	102 773	27.0%	84 829	25.1%	21.2%	
Service charges - water revenue	161 199	39 124	24.3%	39 124	24.3%	32 625	23.0%	19.9%	
Service charges - sanitation revenue	55 712	13 462	24.2%	13 462	24.2%	12 490	24.6%	7.8%	
Service charges - refuse revenue	39 995	9 327	23.3%	9 327	23.3%	8 584	22.7%	8.7%	
Rental of facilities and equipment	7 943	1 439	18.1%	1 439	18.1%	1 312	27.5%	9.7%	
Interest earned - external investments	24	14	61.6%	14	61.6%	8	4%	87.5%	
Interest earned - outstanding debtors	31 284	6 877	22.0%	6 877	22.0%	5 666	18.7%	21.4%	
Dividends received	1 500	9	6%	9	6%	16	-	(42.0%)	
Fines, penalties and forfeits	6 019	276	4.6%	276	4.6%	190	2.6%	45.1%	
Licences and permits	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	
Transfers and subsidies	236 129	96 007	40.7%	96 007	40.7%	99 960	44.3%	(4.0%)	
Other revenue	14 895	4 704	31.6%	4 704	31.6%	1 492	10.6%	215.2%	
Gains	-	(3 587)	-	-	-	-	-	(100.0%)	
Operating Expenditure	998 410	133 446	13.4%	133 446	13.4%	104 913	11.5%	27.2%	
Employee related costs	322 955	79 199	24.5%	79 199	24.5%	78 256	25.6%	1.2%	
Remuneration of councillors	20 693	4 950	23.9%	4 950	23.9%	4 981	25.7%	(6%)	
Debt impairment	95 496	369	4%	369	4%	98	.1%	275.2%	
Depreciation and asset impairment	9 676	-	-	-	-	0	-	(100.0%)	
Finance charges	3 620	1 656	45.7%	1 656	45.7%	1	-	302 070.1%	
Bulk purchases	318 434	14 751	4.6%	14 751	4.6%	(7 556)	(2.7%)	(295.2%)	
Other Materials	13 776	1 802	13.1%	1 802	13.1%	2 195	16.2%	(17.9%)	
Contracted services	130 293	16 937	13.0%	16 937	13.0%	16 644	14.1%	1.8%	
Transfers and subsidies	-	-	-	-	-	-	-	-	
Other expenditure	83 414	13 782	16.5%	13 782	16.5%	10 294	14.1%	33.9%	
Losses	52	-	-	-	-	-	-	-	
Surplus/(Deficit)	21 322	155 450		155 450		161 226			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	58 836	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Deprtmt Agencies,HH,F	-	(0)	-	(0)	-	(1)	-	(31.6%)	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	80 158	155 449		155 449		161 226			
Taxation	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	80 158	155 449		155 449		161 226			
Attributable to minorities	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	80 158	155 449		155 449		161 226			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	80 158	155 449		155 449		161 226			

Part 2: Capital Revenue and Expenditure

R thousands	2021/22						2020/21		
	Budget	First Quarter		Year to Date		First Quarter		O1 of 2020/21 to Q1 of 2021/22	
		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	
Capital Revenue and Expenditure									
Source of Finance	79 058	2 992	3.8%	2 992	3.8%	3 629	4.4%	(17.5%)	
National Government	56 719	2 688	4.7%	2 688	4.7%	3 267	5.3%	(17.7%)	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Deprtmt Agencies,HH,F	-	-	-	-	-	-	-	-	
Transfers recognised - capital	56 719	2 688	4.7%	2 688	4.7%	3 267	5.3%	(17.7%)	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	22 338	304	1.4%	304	1.4%	362	1.8%	(15.8%)	
Capital Expenditure Functional	79 058	2 992	3.8%	2 992	3.8%	3 629	4.4%	(17.5%)	
Municipal governance and administration	8 790	215	2.4%	215	2.4%	110	2.1%	95.4%	
Executive and Council	1 741	11	6%	11	6%	-	-	(100.0%)	
Finance and administration	7 049	204	2.9%	204	2.9%	110	2.4%	85.5%	
Internal audit	-	-	-	-	-	-	-	-	
Community and Public Safety	9 542	79	.8%	79	.8%	237	1.1%	(66.4%)	
Community and Social Services	5 580	-	-	-	-	212	3.3%	(100.0%)	
Sport And Recreation	340	79	23.4%	79	23.4%	-	-	(100.0%)	
Public Safety	3 322	-	-	-	-	25	9%	(100.0%)	
Housing	300	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	
Economic and Environmental Services	22 918	622	2.7%	622	2.7%	1 890	9.1%	(67.1%)	
Planning and Development	330	-	-	-	-	-	-	-	
Road Transport	22 588	622	2.8%	622	2.8%	1 890	9.4%	(67.1%)	
Environmental Protection	-	-	-	-	-	-	-	-	
Trading Services	37 637	2 076	5.5%	2 076	5.5%	1 392	4.2%	49.1%	
Energy sources	1 000	-	-	-	-	-	-	-	
Water Management	17 326	1 604	9.3%	1 604	9.3%	1 392	8.3%	15.3%	
Waste Water Management	13 917	332	2.4%	332	2.4%	-	-	(100.0%)	
Waste Management	5 395	140	2.6%	140	2.6%	-	-	(100.0%)	
Other	170	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2021/22						2020/21		
	Budget	First Quarter		Year to Date		First Quarter		O1 of 2020/21 to Q1 of 2021/22	
		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	
Cash Flow from Operating Activities									
Receipts	-	266 294	-	266 294	-	-	-	-	(100.0%)
Property rates	-	16 623	-	16 623	-	-	-	-	(100.0%)
Service charges	-	127 302	-	127 302	-	-	-	-	(100.0%)
Other revenue	-	106 822	-	106 822	-	-	-	-	(100.0%)
Transfers and Subsidies - Operational	-	2 200	-	2 200	-	-	-	-	(100.0%)
Transfers and Subsidies - Capital	-	13 338	-	13 338	-	-	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-
Dividends	-	9	-	9	-	-	-	-	(100.0%)
Payments	-	(176 115)	-	(176 115)	-	-	-	-	(100.0%)
Suppliers and employees	-	(176 115)	-	(176 115)	-	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	90 178	-	90 178	-	-	-	-	(100.0%)
Cash Flow from Investing Activities									
Receipts	1	21	1 771.8%	21	1 771.8%	-	-	-	(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	1	21	1 77						

Capital assets	-	(2 992)	-	(2 992)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	1	(2 971)	(252 023.4%)	(2 971)	(252 023.4%)	-	-	(100.0%)
Cash Flow from Financing Activities								
Receipts	3 762	(998)	(26.5%)	(998)	(26.5%)	11	1.0%	(9 250.9%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 762	(998)	(26.5%)	(998)	(26.5%)	11	4%	(9 250.9%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	3 762	(998)	(26.5%)	(998)	(26.5%)	11	1.0%	(9 250.9%)
Net Increase/(Decrease) in cash held	3 764	86 209	2 290.6%	86 209	2 290.6%	11	-	790 444.0%
Cash/cash equivalents at the year begin:	6 989	-	-	-	-	12 482	189.1%	(100.0%)
Cash/cash equivalents at the year end:	10 753	87 713	815.7%	87 713	815.7%	(21 018)	(7.5%)	(517.3%)

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	18 698	4.1%	13 321	3.0%	9 289	2.1%	410 215	90.9%	451 523	43.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 546	36.6%	10 256	11.9%	3 922	4.5%	40 523	47.0%	86 246	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 301	7.3%	2 280	3.8%	1 909	3.2%	50 763	85.7%	59 254	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 074	3.3%	3 530	2.9%	3 099	2.5%	112 752	91.3%	123 455	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 705	3.2%	2 310	2.7%	2 036	2.4%	78 804	91.8%	85 855	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 274	1.5%	2 273	1.5%	2 185	1.4%	145 929	95.6%	152 661	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 939	3.9%	756	1.0%	753	1.0%	71 083	94.1%	75 531	7.3%	-	-	-	-
Total By Income Source	66 537	6.4%	34 726	3.4%	23 194	2.2%	910 069	88.0%	1 034 526	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 246	11.9%	7 264	13.9%	4 191	8.0%	34 668	66.2%	52 370	5.1%	-	-	-	-
Commercial	31 346	30.3%	8 992	8.7%	3 558	3.4%	59 497	57.5%	103 392	10.0%	-	-	-	-
Households	26 778	3.3%	17 956	2.2%	14 943	1.8%	763 753	92.8%	823 430	79.6%	-	-	-	-
Other	2 166	3.9%	514	9%	503	9%	52 151	94.2%	55 334	5.3%	-	-	-	-
Total By Customer Group	66 537	6.4%	34 726	3.4%	23 194	2.2%	910 069	88.0%	1 034 526	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	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	27 323	4.8%	94 113	16.4%	36 779	6.4%	414 787	72.4%	573 002	93.3%	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	1 121	9.6%	1 091	9.3%	2 091	17.9%	7 401	63.2%	11 703	1.9%	-	-
Trade Creditors	5 638	59.0%	3 524	36.8%	400	4.2%	2	-	9 564	1.6%	-	-
Auditor-General	564	11.7%	34	7%	-	-	4 205	87.5%	4 803	8%	-	-
Other	34	2%	34	2%	342	2.3%	14 699	97.3%	15 110	2.5%	-	-
Total	34 681	5.6%	98 797	16.1%	39 611	6.4%	441 093	71.8%	614 183	100.0%	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	882 440	234 214	26.5%	234 214	26.5%	213 899	26.6%	9.5%		
Property rates	102 878	26 187	25.5%	26 187	25.5%	27 123	27.4%	(3.5%)		
Service charges - electricity revenue	326 418	65 798	20.2%	65 798	20.2%	33 178	12.8%	98.3%		
Service charges - water revenue	78 920	19 249	24.4%	19 249	24.4%	14 191	18.8%	35.6%		
Service charges - sanitation revenue	56 205	12 939	23.0%	12 939	23.0%	16 350	30.3%	(20.9%)		
Service charges - refuse revenue	45 704	9 426	20.6%	9 426	20.6%	10 204	23.6%	(7.6%)		
Rental of facilities and equipment	362	91	25.2%	91	25.2%	84	11.6%	8.9%		
Interest earned - external investments	1 897	351	18.5%	351	18.5%	1 094	62.0%	(67.9%)		
Interest earned - outstanding debtors	43 491	9 217	21.2%	9 217	21.2%	11 760	25.1%	(21.6%)		
Dividends received	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	2 145	55	2.6%	55	2.6%	29	1.3%	91.7%		
Licences and permits	-	-	-	-	-	-	-	-		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	222 889	90 492	40.6%	90 492	40.6%	99 700	45.4%	(9.2%)		
Other revenue	1 531	409	26.7%	409	26.7%	187	6.1%	119.2%		
Gains	-	-	-	-	-	-	-	-		
Operating Expenditure	902 413	178 367	19.8%	178 367	19.8%	123 123	14.9%	44.9%		
Employee related costs	257 342	64 503	25.1%	64 503	25.1%	61 867	26.7%	4.3%		
Remuneration of councillors	17 148	3 881	22.6%	3 881	22.6%	2 580	15.0%	50.4%		
Debt impairment	111 177	-	-	-	-	-	-	-		
Depreciation and asset impairment	19 973	-	-	-	-	-	-	-		
Finance charges	18 410	8	-	8	-	253	.9%	(96.9%)		
Bulk purchases	307 506	69 690	22.7%	69 690	22.7%	36 025	16.0%	93.5%		
Other Materials	93 487	25 894	27.7%	25 894	27.7%	13 402	14.0%	93.2%		
Contracted services	17 479	6 700	38.3%	6 700	38.3%	2 703	12.3%	147.9%		
Transfers and subsidies	180	30	16.7%	30	16.7%	45	25.0%	(33.3%)		
Other expenditure	59 713	7 660	12.8%	7 660	12.8%	6 248	7.7%	22.6%		
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(19 973)	55 847		55 847		90 776				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	157 404	13 620	8.7%	13 620	8.7%	9 766	8.2%	39.5%		
Transfers and subsidies - capital (monetary alloc)(Deparmt Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	137 430	69 468		69 468		100 542				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	137 430	69 468		69 468		100 542				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	137 430	69 468		69 468		100 542				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	137 430	69 468		69 468		100 542				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Capital Revenue and Expenditure										
Source of Finance	157 404	12 392	7.9%	12 392	7.9%	11 914	9.9%	4.0%		
National Government	157 404	12 392	7.9%	12 392	7.9%	11 914	10.0%	4.0%		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deparmt Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers recognised - capital	157 404	12 392	7.9%	12 392	7.9%	11 914	10.0%	4.0%		
Borrowing	-	-	-	-	-	-	-	-		
Internally generated funds	-	-	-	-	-	-	-	-		
Capital Expenditure Functional	157 404	12 392	7.9%	12 392	7.9%	11 914	9.9%	4.0%		
Municipal governance and administration	2 257	+	+	+	+	+	+	+		
Executive and Council	-	-	-	-	-	-	-	-		
Finance and administration	2 257	-	-	-	-	-	-	-		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	3 743	85	2.3%	85	2.3%	+	+	(100.0%)		
Community and Social Services	-	-	-	-	-	-	-	-		
Sport And Recreation	3 743	85	2.3%	85	2.3%	+	+	(100.0%)		
Public Safety	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	8 107	2 047	25.2%	2 047	25.2%	153	22.6%	1 240.5%		
Planning and Development	-	-	-	-	-	-	-	-		
Road Transport	8 107	2 047	25.2%	2 047	25.2%	153	22.6%	1 240.5%		
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	143 297	10 259	7.2%	10 259	7.2%	11 761	10.3%	(12.8%)		
Energy sources	10 000	-	-	-	-	-	-	-		
Water Management	116 020	7 349	6.3%	7 349	6.3%	9 336	9.5%	(21.3%)		
Waste Water Management	14 783	1 901	12.9%	1 901	12.9%	2 426	26.9%	(21.3%)		
Waste Management	2 494	1 009	40.5%	1 009	40.5%	-	-	(100.0%)		
Other	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Cash Flow from Operating Activities										
Receipts	1 039 844	248 803	23.9%	248 803	23.9%	204 112	-	21.9%		
Property rates	76 158	18 536	24.3%	18 536	24.3%	16 326	-	13.5%		
Service charges	432 662	58 231	13.5%	58 231	13.5%	72 799	-	(20.0%)		
Other revenue	148 834	117 140	78.7%	117 140	78.7%	114 987	-	1.9%		
Transfers and Subsidies - Operational	222 889	3 418	1.5%	3 418	1.5%	-	-	(100.0%)		
Transfers and Subsidies - Capital	157 404	51 367	32.6%	51 367	32.6%	-	-	(100.0%)		
Interest	1 897	112	5.9%	112	5.9%	-	-	(100.0%)		
Dividends	-	-	-	-	-	-	-	-		
Payments	(564 045)	(317 191)	56.2%	(317 191)	56.2%	(209 123)	-	51.7%		
Suppliers and employees	(564 045)	(317 191)	56.2%	(317 191)	56.2%	(209 123)	-	51.7%		
Finance charges	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	475 799	(68 388)	(14.4%)	(68 388)	(14.4%)	(5 011)	-	1 264.8%		
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	(157 404)	(12 392)	7.9%	(12 392)	7.9%	(11 914)	-	4.0%		

Capital assets	(157 404)	(12 392)	7.9%	(12 392)	7.9%	(11 914)	-	4.0%
Net Cash from/(used) Investing Activities	(157 404)	(12 392)	7.9%	(12 392)	7.9%	(11 914)	-	4.0%
Cash Flow from Financing Activities								
Receipts	10 600	4 630	43.7%	4 630	43.7%	9 628	2 407.8%	(51.9%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	-	-	-	-	9 642	-	(100.0%)
Increase (decrease) in consumer deposits	600	4 630	772.1%	4 630	772.1%	(15)	(3.7%)	(31 318.6%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10 600	4 630	43.7%	4 630	43.7%	9 628	2 407.8%	(51.9%)
Net Increase/(Decrease) in cash held	328 995	(76 150)	(23.1%)	(76 150)	(23.1%)	(7 297)	(1 825.0%)	943.6%
Cash/cash equivalents at the year begin:	35 171	56 783	161.4%	56 783	161.4%	20 945	207.2%	171.1%
Cash/cash equivalents at the year end:	364 166	(19 447)	(5.3%)	(19 447)	(5.3%)	13 652	129.9%	(242.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 515	7.7%	7 111	3.5%	178 924	88.8%	-	-	201 550	23.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 936	14.0%	3 855	3.0%	105 948	82.9%	-	-	127 739	14.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 116	7.0%	4 026	2.6%	142 674	90.4%	-	-	157 816	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 063	7.5%	46 814	38.5%	65 710	54.0%	-	-	121 587	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 336	6.5%	2 764	2.8%	88 780	90.7%	-	-	97 880	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 912	3.7%	3 282	1.8%	175 393	94.5%	-	-	185 586	21.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(164)	.4%	26	(1%)	(37 395)	99.6%	-	-	(37 533)	(4.4%)	-	-	-	-
Total By Income Source	66 714	7.8%	67 878	7.9%	720 033	84.3%	-	-	854 624	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 213	9.8%	7 159	7.6%	77 990	82.7%	-	-	94 362	11.0%	-	-	-	-
Commercial	21 139	10.4%	6 204	3.1%	175 928	86.5%	-	-	203 270	23.8%	-	-	-	-
Households	36 572	6.1%	54 561	9.1%	505 996	84.7%	-	-	597 129	69.9%	-	-	-	-
Other	(210)	.5%	(45)	.1%	(39 881)	99.4%	-	-	(40 137)	(4.7%)	-	-	-	-
Total By Customer Group	66 714	7.8%	67 878	7.9%	720 033	84.3%	-	-	854 624	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	%	Amount	%		
Creditor Age Analysis														
Bulk Electricity	29 526	2.1%	201	-	44 438	3.1%	1 357 743	94.8%	1 431 908	85.4%	-	-		
Bulk Water	3 250	25.5%	2 955	23.2%	3 063	24.0%	3 490	27.4%	12 758	.8%	-	-		
PAYE deductions	3 269	100.0%	-	-	-	-	-	-	3 269	.2%	-	-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-		
Pensions / Retirement	3 057	100.0%	-	-	-	-	-	-	3 057	.2%	-	-		
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-		
Trade Creditors	14 205	16.9%	6 934	8.3%	9 070	10.8%	53 795	64.0%	84 004	5.0%	-	-		
Auditor-General	1 586	51.7%	504	16.4%	12	4%	969	31.5%	3 070	2%	-	-		
Other	-	-	-	-	-	-	-	-	139 284	100.0%	139 284	8.3%		
Total	54 893	3.3%	10 594	.6%	56 582	3.4%	1 555 281	92.7%	1 677 350	100.0%	-	-	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	1 500 657	418 120	27.9%	418 120	27.9%	353 663	25.1%	18.2%		
Property rates	210 005	55 691	26.5%	55 691	26.5%	56 423	26.8%	(1.3%)		
Service charges - electricity revenue	347 469	89 714	25.8%	89 714	25.8%	84 809	26.9%	5.8%		
Service charges - water revenue	513 222	133 948	26.1%	133 948	26.1%	91 459	17.9%	46.5%		
Service charges - sanitation revenue	80 895	19 976	24.7%	19 976	24.7%	8 971	21.2%	122.7%		
Service charges - refuse revenue	42 358	9 082	21.4%	9 082	21.4%	8 669	23.0%	4.8%		
Rental of facilities and equipment	6 217	1 589	25.6%	1 589	25.6%	1 467	23.3%	8.3%		
Interest earned - external investments	2 500	860	34.4%	860	34.4%	719	28.8%	19.6%		
Interest earned - outstanding debtors	42 600	13 197	31.0%	13 197	31.0%	5 686	14.7%	132.1%		
Dividends received	100	-	-	-	-	-	-	-		
Fines, penalties and forfeits	11 600	110	1.0%	110	1.0%	79	.8%	39.8%		
Licences and permits	100	3	2.9%	3	2.9%	2	.8%	78.2%		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	221 024	92 389	41.8%	92 389	41.8%	93 959	45.0%	(1.7%)		
Other revenue	22 568	1 560	6.9%	1 560	6.9%	1 420	6.4%	9.9%		
Gains	-	-	-	-	-	-	-	-		
Operating Expenditure	1 499 194	280 404	18.7%	280 404	18.7%	240 916	17.2%	16.4%		
Employee related costs	404 393	79 425	19.6%	79 425	19.6%	77 705	20.5%	2.2%		
Remuneration of councillors	22 716	4 845	21.3%	4 845	21.3%	4 845	23.0%	-		
Debt impairment	251 110	64 743	25.8%	64 743	25.8%	42 129	24.9%	53.7%		
Depreciation and asset impairment	52 853	-	-	-	-	-	-	-		
Finance charges	4 133	14	3%	14	3%	405	7.8%	(96.6%)		
Bulk purchases	335 012	84 784	25.3%	84 784	25.3%	67 130	21.6%	26.3%		
Other Materials	224 236	31 069	13.9%	31 069	13.9%	31 718	12.7%	(2.0%)		
Contracted services	108 395	8 655	8.0%	8 655	8.0%	10 242	8.9%	(15.5%)		
Transfers and subsidies	372	-	-	-	-	2	.6%	(100.0%)		
Other expenditure	64 303	6 688	10.7%	6 688	10.7%	6 739	10.3%	1.9%		
Losses	31 673	-	-	-	-	-	-	-		
Surplus/(Deficit)	1 463	137 717		137 717		112 747				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di)	92 131	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deparmt Agencies,HH,F)	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	40 000	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	133 594	137 717		137 717		112 747				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	133 594	137 717		137 717		112 747				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	133 594	137 717		137 717		112 747				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	133 594	137 717		137 717		112 747				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Capital Revenue and Expenditure										
Source of Finance	259 034	18 639	7.2%	18 639	7.2%	806	.3%	2 213.4%		
National Government	132 131	18 456	14.0%	18 456	14.0%	766	.7%	2 310.0%		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deparmt Agencies,HH,F)	-	-	-	-	-	-	-	-		
Transfers recognised - capital	132 131	18 456	14.0%	18 456	14.0%	766	.6%	2 310.0%		
Borrowing	51 263	-	-	-	-	-	-	-		
Internally generated funds	75 639	184	2%	184	2%	40	.1%	360.0%		
Capital Expenditure Functional	259 034	18 639	7.2%	18 639	7.2%	806	.3%	2 213.4%		
Municipal governance and administration	9 532	140	1.5%	140	1.5%	-	-	(100.0%)		
Executive and Council	-	-	-	-	-	-	-	-		
Finance and administration	9 532	140	1.5%	140	1.5%	-	-	(100.0%)		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	26 173	142	.5%	142	.5%	376	1.3%	(62.2%)		
Community and Social Services	10 764	-	-	-	-	-	-	-		
Sport And Recreation	5 834	142	2.4%	142	2.4%	376	6.8%	(62.2%)		
Public Safety	9 575	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	77 717									
Planning and Development	70	-	-	-	-	-	-	-		
Road Transport	77 647	-	-	-	-	-	-	-		
Environmental Protection	-	-	-	-	-	-	-	-		
Trading Services	145 612	18 357	12.6%	18 357	12.6%	429	.4%	4 174.0%		
Energy sources	53 560	3 346	6.2%	3 346	6.2%	390	.9%	758.8%		
Water Management	19 142	-	-	-	-	40	.6%	(100.0%)		
Waste Water Management	58 650	15 011	25.6%	15 011	25.6%	-	-	(100.0%)		
Waste Management	14 260	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Cash Flow from Operating Activities										
Receipts	1 395 188	334 575	24.0%	334 575	24.0%	231 832	16.9%	44.3%		
Property rates	151 500	46 873	30.9%	46 873	30.9%	41 133	22.7%	14.0%		
Service charges	831 239	216 737	26.1%	216 737	26.1%	191 182	23.4%	13.4%		
Other revenue	56 594	27 715	49.0%	27 715	49.0%	(26 667)	(55.4%)	(203.9%)		
Transfers and Subsidies - Operational	221 024	7 938	3.6%	7 938	3.6%	14 434	6.9%	(45.0%)		
Transfers and Subsidies - Capital	132 131	35 312	26.7%	35 312	26.7%	11 750	10.1%	200.5%		
Interest	2 600	-	-	-	-	-	-	-		
Dividends	100	-	-	-	-	-	-	-		
Payments	(1 162 913)	(409 632)	35.2%	(409 632)	35.2%	(479 435)	41.7%	(14.6%)		
Suppliers and employees	(1 158 780)	(409 632)	35.4%	(409 632)	35.4%	(479 435)	41.7%	(14.6%)		
Finance charges	(4 133)	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	232 276	(75 057)	(32.3%)	(75 057)	(32.3%)	(247 603)	(113.1%)	(69.7%)		
Cash Flow from Investing Activities										
Receipts	(45)	4	(8.3%)	4	(8.3%)	(45)	(100.0%)	(108.3%)		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current receivables	(45)	4	(8.3%)	4	(8.3%)	(45)	(100.0%)	(108.3%)		
Decrease (Increase) in non-current investments	-	-	-							

Capital assets	(259 034)	(18 639)	7.2%	(18 639)	7.2%	(806)	.3%	2 213.4%
Net Cash from/(used) Investing Activities	(259 079)	(18 636)	7.2%	(18 636)	7.2%	(851)	.3%	2 090.3%
Cash Flow from Financing Activities								
Receipts	59 677	(1 910)	(3.2%)	(1 910)	(3.2%)	162	.3%	(1 275.7%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	33 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	26 677	(1 910)	(7.2%)	(1 910)	(7.2%)	162	2.7%	(1 275.7%)
Payments	(3 935)	(385)	9.8%	(385)	9.8%	-	-	(100.0%)
Repayment of borrowing	(3 935)	(385)	9.8%	(385)	9.8%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	55 743	(2 295)	(4.1%)	(2 295)	(4.1%)	162	.3%	(1 513.0%)
Net Increase/(Decrease) in cash held	28 939	(95 988)	(331.7%)	(95 988)	(331.7%)	(248 292)	(978.2%)	(61.3%)
Cash/cash equivalents at the year begin:	18 821	50 783	269.8%	50 783	269.8%	48 064	270.1%	5.7%
Cash/cash equivalents at the year end:	47 761	(45 013)	(94.2%)	(45 013)	(94.2%)	(200 892)	(465.2%)	(77.6%)

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	134 225	9.9%	25 992	1.9%	26 809	2.0%	1 165 095	86.2%	1 352 121	61.5%	707	1%	59 599	4.4%
Trade and Other Receivables from Exchange Transactions - Electricity	23 023	18.9%	6 762	5.6%	4 263	3.5%	87 736	72.0%	121 784	5.5%	341	3%	17 613	14.5%
Receivables from Non-exchange Transactions - Property Rates	25 477	13.3%	9 339	4.9%	5 019	2.6%	151 742	79.2%	191 578	8.7%	337	2%	33 002	17.2%
Receivables from Exchange Transactions - Waste Water Management	10 345	15.2%	1 411	2.1%	1 264	1.9%	54 940	80.8%	67 960	3.1%	103	2%	9 707	14.3%
Receivables from Exchange Transactions - Waste Management	5 036	5.8%	1 636	1.9%	1 485	1.7%	78 706	90.6%	86 863	4.0%	-	-	5 083	5.9%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 015	3.6%	4 335	1.7%	4 244	1.7%	231 633	92.9%	249 227	11.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 718	3.7%	1 956	1.5%	8 050	6.3%	112 766	88.5%	127 491	5.8%	-	-	-	-
Total By Income Source	211 838	9.6%	51 431	2.3%	51 136	2.3%	1 882 619	85.7%	2 197 025	100.0%	1 489	.1%	125 005	5.7%
Debtors Age Analysis By Customer Group														
Organs of State	7 179	13.6%	2 651	5.0%	2 388	4.5%	40 553	76.8%	52 771	2.4%	-	-	-	-
Commercial	98 739	38.8%	11 549	4.5%	5 973	2.3%	138 208	54.3%	254 469	11.6%	-	-	-	-
Households	105 920	5.6%	37 232	2.0%	42 775	2.3%	1 703 858	90.2%	1 889 785	86.0%	1 489	.1%	125 005	6.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	211 838	9.6%	51 431	2.3%	51 136	2.3%	1 882 619	85.7%	2 197 025	100.0%	1 489	.1%	125 005	5.7%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis												
Bulk Electricity	27 017	96.4%	-	-	1 000	3.6%	-	-	28 017	17.6%	-	-
Bulk Water	17 553	26.8%	660	1.0%	1 300	2.0%	46 059	70.2%	65 571	41.3%	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 789	10.7%	1 818	2.9%	118	.2%	54 608	86.2%	63 332	39.9%	-	-
Auditor-General	1 848	100.0%	-	-	-	-	-	-	1 848	1.2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	53 207	33.5%	2 478	1.6%	2 418	1.5%	100 667	63.4%	158 769	100.0%		

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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	240 786	78 329	32.5%	78 329	32.5%	94 177	38.5%	(16.8%)		
Property rates	21 777	2 943	13.5%	2 943	13.5%	2 285	6.8%	28.6%		
Service charges - electricity revenue	34	0	-	0	-	-	-	(100.0%)		
Service charges - water revenue	35 764	9 394	26.3%	9 394	26.3%	4 631	10.2%	102.9%		
Service charges - sanitation revenue	21 509	6 038	28.1%	6 038	28.1%	2 240	11.3%	158.0%		
Service charges - refuse revenue	15 682	4 362	27.8%	4 362	27.8%	1 678	12.4%	132.3%		
Rental of facilities and equipment	174	1 114	641.1%	1 114	641.1%	31	18.3%	3 541.2%		
Interest earned - external investments	1 006	1	.1%	1	.1%	2	.9%	(69.4%)		
Interest earned - outstanding debtors	25 000	9 442	37.8%	9 442	37.8%	6 203	37.0%	52.2%		
Dividends received	3 298	-	-	-	-	-	-	-		
Fines, penalties and forfeits	-	-	-	-	-	-	-	-		
Licences and permits	-	-	-	-	-	-	-	-		
Agency services	-	-	-	-	-	-	-	-		
Transfers and subsidies	111 321	44 685	40.1%	44 685	40.1%	76 745	70.9%	(41.8%)		
Other revenue	5 221	350	6.7%	350	6.7%	62	8.0%	463.3%		
Gains	-	-	-	-	-	-	-	-		
Operating Expenditure	228 603	39 388	17.2%	39 388	17.2%	4 350	1.0%	805.4%		
Employee related costs	104 686	27 206	26.0%	27 206	26.0%	179	.2%	15 116.1%		
Remuneration of councillors	6 996	1 574	22.5%	1 574	22.5%	-	-	(100.0%)		
Debt impairment	10 000	1 818	18.2%	1 818	18.2%	408	.5%	345.3%		
Depreciation and asset impairment	7 550	-	-	-	-	-	-	-		
Finance charges	10 000	2	-	2	-	0	-	14 600.0%		
Bulk purchases	5 000	-	-	-	-	296	2.8%	(100.0%)		
Other Materials	16 887	431	2.6%	431	2.6%	596	1.1%	(27.7%)		
Contracted services	29 291	2 083	7.1%	2 083	7.1%	826	2.7%	152.1%		
Transfers and subsidies	4 104	-	-	-	-	-	-	-		
Other expenditure	34 089	6 274	18.4%	6 274	18.4%	2 045	7.4%	206.8%		
Losses	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	12 182	38 941		38 941		89 826				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Di	52 220	2 265	4.3%	2 265	4.3%	-	-	(100.0%)		
Transfers and subsidies - capital (monetary alloc)(Deptarm Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	64 402	41 206		41 206		89 826				
Taxation	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	64 402	41 206		41 206		89 826				
Attributable to minorities	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	64 402	41 206		41 206		89 826				
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	64 402	41 206		41 206		89 826				

Part 2: Capital Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Capital Revenue and Expenditure										
Source of Finance	109 689	8 613	7.9%	8 613	7.9%	1 881	2.8%	357.8%		
National Government	90 729	7 135	7.9%	7 135	7.9%	1 881	2.8%	279.3%		
Provincial Government	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Deptarm Agencies,HH,F	-	-	-	-	-	-	-	-		
Transfers recognised - capital	90 729	7 135	7.9%	7 135	7.9%	1 881	2.8%	279.3%		
Borrowing	-	-	-	-	-	-	-	-		
Internally generated funds	18 960	1 478	7.8%	1 478	7.8%	-	-	(100.0%)		
Capital Expenditure Functional	109 689	8 613	7.9%	8 613	7.9%	1 881	2.8%	357.8%		
Municipal governance and administration	15 710	1 478	9.4%	1 478	9.4%	-	-	(100.0%)		
Executive and Council	-	-	-	-	-	-	-	-		
Finance and administration	15 710	1 478	9.4%	1 478	9.4%	-	-	(100.0%)		
Internal audit	-	-	-	-	-	-	-	-		
Community and Public Safety	159	-	-	-	-	-	-	-		
Community and Social Services	159	-	-	-	-	-	-	-		
Sport And Recreation	-	-	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-		
Economic and Environmental Services	1 650	-	-	-	-	-	-	-		
Planning and Development	-	-	-	-	-	-	-	-		
Road Transport	500	-	-	-	-	-	-	-		
Environmental Protection	1 150	-	-	-	-	-	-	-		
Trading Services	92 171	7 135	7.7%	7 135	7.7%	1 881	3.2%	279.3%		
Energy sources	10 205	1 419	13.9%	1 419	13.9%	89	.9%	1 489.7%		
Water Management	60 639	5 716	9.4%	5 716	9.4%	-	-	(100.0%)		
Waste Water Management	21 327	-	-	-	-	1 792	5.5%	(100.0%)		
Waste Management	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

R thousands	2021/22					2020/21			Q1 of 2020/21 to Q1 of 2021/22	
	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			
Cash Flow from Operating Activities										
Receipts	54 536	74 331	136.3%	74 331	136.3%	5 670	-	1 211.0%		
Property rates	7 207	11 264	156.3%	11 264	156.3%	1 351	-	733.5%		
Service charges	39 029	13 899	35.6%	13 899	35.6%	1 788	-	677.4%		
Other revenue	4 996	9 751	195.2%	9 751	195.2%	2 531	-	285.3%		
Transfers and Subsidies - Operational	-	3 369	-	3 369	-	-	-	(100.0%)		
Transfers and Subsidies - Capital	-	36 047	-	36 047	-	-	-	(100.0%)		
Interest	6	0	5.6%	0	5.6%	-	-	(100.0%)		
Dividends	3 298	-	-	-	-	-	-	-		
Payments	(166 712)	(79 583)	47.7%	(79 583)	47.7%	(94 013)	-	(15.3%)		
Suppliers and employees	(166 712)	(79 583)	47.7%	(79 583)	47.7%	(94 013)	-	(15.3%)		
Finance charges	-	-	-	-	-	-	-	-		
Transfers and grants	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	(112 175)	(5 252)	4.7%	(5 252)	4.7%	(88 343)	-	(94.1%)		
Cash Flow from Investing Activities										
Receipts	(721)	324	(44.9%)	324	(44.9%)	-	-	(100.0%)		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-		
Decrease (Increase) in non-current receivables	(721)	324	(44.9%)	324	(44.9%)	-	-	(100.0%)		
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-		
Payments	(109 689)	(8 613)	7.9%	(8 613)	7.9%	(1 881)	-	357.8%		

Capital assets	(109 689)	(8 613)	7.9%	(8 613)	7.9%	(1 881)	-	357.8%
Net Cash from/(used) Investing Activities	(110 411)	(8 289)	7.5%	(8 289)	7.5%	(1 881)	260.8%	340.6%
Cash Flow from Financing Activities								
Receipts	505	(1 548)	(306.4%)	(1 548)	(306.4%)	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	505	(1 548)	(306.4%)	(1 548)	(306.4%)	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	505	(1 548)	(306.4%)	(1 548)	(306.4%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(222 081)	(15 089)	6.8%	(15 089)	6.8%	(90 224)	5 246.6%	(83.3%)
Cash/cash equivalents at the year begin:	22 015	(126 563)	(574.9%)	(126 563)	(574.9%)	96 186	656.7%	(231.6%)
Cash/cash equivalents at the year end:	(200 066)	(271 930)	135.9%	(271 930)	135.9%	5 962	46.1%	(4 661.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 869	4.6%	8 859	3.8%	14 395	6.2%	199 836	85.4%	233 959	30.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13	.5%	1	.1%	9	.3%	2 716	99.2%	2 739	.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 888	7.1%	2 518	3.6%	2 398	3.5%	59 515	85.9%	69 319	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 517	3.0%	2 168	1.5%	2 153	1.4%	140 626	94.1%	149 463	19.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 289	3.7%	1 587	1.8%	1 591	1.8%	83 400	92.8%	89 867	11.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 110	3.1%	2 924	1.5%	2 949	1.5%	186 573	94.0%	198 556	26.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	407	3.0%	194	1.5%	193	1.4%	12 558	94.1%	13 352	1.8%	-	-	-	-
Total By Income Source	30 093	4.0%	18 251	2.4%	23 687	3.1%	685 222	90.5%	757 253	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 029	13.3%	1 219	8.0%	1 220	8.0%	10 829	70.8%	15 298	2.0%	-	-	-	-
Commercial	3 862	5.9%	1 765	2.7%	2 689	4.1%	57 468	87.4%	65 784	8.7%	-	-	-	-
Households	24 202	3.6%	15 266	2.3%	19 778	2.9%	616 925	91.2%	676 171	89.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 093	4.0%	18 251	2.4%	23 687	3.1%	685 222	90.5%	757 253	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	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	57 489	100.0%	57 489	7.9%
Bulk Water	-	-	25	-	1 647	.4%	376 859	99.6%	378 531	51.7%	-	-
PAYE deductions	2 790	11.0%	1 345	5.3%	1 339	5.3%	19 772	78.3%	25 247	3.5%	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 257	.8%	1 215	.8%	1 215	.8%	149 661	97.6%	153 347	21.0%	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 616	4.3%	2 896	2.7%	2 736	2.5%	98 275	90.6%	108 522	14.8%	-	-
Auditor-General	-	-	2 146	25.4%	1 021	12.1%	5 275	62.5%	8 442	1.2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	8 662	1.2%	7 626	1.0%	7 959	1.1%	707 331	96.7%	731 579	100.0%	-	-

Contact Details

Municipal Manager	Mr Josie L Ralebenya	072 446 2391
Financial Manager	Mr Gcinumuzi Mgina	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 2021

Part1: Operating Revenue and Expenditure

R thousands	2021/22					2020/21			Q1 of 2020/21 Q1 of 2021/22	
	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	Actual Expenditure		
Operating Revenue and Expenditure										
Operating Revenue	177 765	71 084	40.0%	71 084	40.0%	73 820	42.8%	(3.7%)		
Property rates	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	
Interest earned - external investments	5 000	422	8.4%	422	8.4%	662	8.3%	(36.3%)		
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	20 299	70 548	347.5%	70 548	347.5%	1 500	9.9%	4 603.2%		
Other revenue	152 466	114	.1%	114	.1%	71 658	47.9%	(99.8%)		
Gains	-	-	-	-	-	-	-	-	-	
Operating Expenditure	195 376	39 670	20.3%	39 670	20.3%	34 592	18.4%	14.7%		
Employee related costs	130 691	28 275	21.6%	28 275	21.6%	26 341	22.1%	7.3%		
Remuneration of councillors	8 688	1 936	22.3%	1 936	22.3%	1 268	14.5%	52.7%		
Debt impairment	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	2 250	-	-	-	-	-	-	-	-	
Finance charges	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	
Other Materials	3 101	294	9.5%	294	9.5%	85	4.3%	245.0%		
Contracted services	22 357	3 506	15.7%	3 506	15.7%	2 647	9.7%	32.4%		
Transfers and subsidies	4 030	239	5.9%	239	5.9%	116	3.3%	105.5%		
Other expenditure	24 259	5 420	22.3%	5 420	22.3%	4 134	16.8%	31.1%		
Losses	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(17 611)	31 414		31 414		39 228				
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 236	1 565	70.0%	1 565	70.0%	1 544	61.6%	1.4%		
Transfers and subsidies - capital (monetary alloc)/Departm Agencies,JHF	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(15 375)	32 979		32 979		40 772				
Taxation	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(15 375)	32 979		32 979		40 772				
Attributable to minorities	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(15 375)	32 979		32 979		40 772				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(15 375)	32 979		32 979		40 772				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Capital assets	(630)	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(630)	-	-	-	-	-	-	-
Cash Flow from Financing Activities								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities								
Net Increase/(Decrease) in cash held	(151 839)	49 088	(32.3%)	49 088	(32.3%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	107 315	97 842	91.2%	97 842	91.2%	14 337	-	582.4%
Cash/cash equivalents at the year end:	(44 524)	147 076	(330.3%)	147 076	(330.3%)	107 315	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 590	100.0%	-	-	-	-	-	-	-	-	3 590	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	3 590	100.0%	-	-	-	-	-	-	-	-	3 590	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.