

**FREE STATE: MANGAUNG (MAN)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>9 311 433</b>	<b>2 669 469</b>	<b>28,7%</b>	<b>1 870 656</b>	<b>20,1%</b>	<b>4 540 125</b>	<b>48,8%</b>	<b>1 782 864</b>	<b>49,1%</b>	<b>4,9%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	3 584 747	1 034 637	28,9%	742 738	20,7%	1 777 376	49,6%	631 244	45,0%	17,7%
Service charges - Water	1 308 282	285 708	21,8%	307 736	23,5%	593 444	45,4%	277 549	53,6%	10,9%
Service charges - Waste Water Management	520 600	125 793	24,2%	123 953	23,8%	249 747	48,0%	118 502	46,7%	4,6%
Service charges - Waste Management	184 259	45 280	24,6%	45 147	24,5%	90 428	49,1%	42 263	47,7%	6,8%
Sale of Goods and Rendering of Services	64 741	9 250	14,3%	7 187	11,1%	16 437	25,4%	(8 173)	25,3%	(187,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	263 816	140 360	53,2%	147 003	55,7%	287 362	108,9%	97 087	75,5%	51,4%
Interest earned from Current and Non Current Assets	26 401	22 858	86,6%	19 688	74,6%	42 546	161,2%	13 310	96,7%	47,9%
Dividends	3	6	256,0%	-	-	6	256,0%	2	250,0%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	47 004	9 583	20,4%	9 617	20,5%	19 201	40,8%	5 926	34,5%	62,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	39 788	8 247	20,7%	6 059	15,2%	14 306	36,0%	9 743	40,2%	(37,8%)
<b>Non-Exchange Revenue</b>										
Property rates	1 541 522	403 984	26,2%	396 394	25,7%	800 378	51,9%	379 560	51,9%	4,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 856	2 948	9,6%	861	2,8%	3 809	12,3%	1 218	14,0%	(29,3%)
Licences or permits	579	368	63,5%	310	53,6%	678	117,1%	341	129,0%	(9,1%)
Transfer and subsidies - Operational	1 230 629	406 552	33,0%	21 817	1,8%	428 369	34,8%	62 516	42,3%	(65,1%)
Interest	52 801	38 810	73,5%	42 145	79,8%	80 955	153,3%	29 346	106,6%	43,6%
Fuel Levy	405 247	135 083	33,3%	-	-	135 083	33,3%	121 145	66,7%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 793	-	-	-	-	-	-	991	10,7%	(100,0%)
Other Gains	385	-	-	-	-	-	-	293	80,3%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>8 746 025</b>	<b>2 231 080</b>	<b>25,5%</b>	<b>1 900 545</b>	<b>21,7%</b>	<b>4 131 625</b>	<b>47,2%</b>	<b>2 024 181</b>	<b>52,1%</b>	<b>(6,1%)</b>
Employee related costs	2 447 868	588 350	24,0%	595 285	24,3%	1 183 634	48,4%	576 950	48,2%	3,2%
Remuneration of councillors	76 003	17 075	22,5%	21 154	27,8%	38 228	50,3%	17 269	51,1%	22,5%
Bulk purchases - electricity	2 199 932	897 684	40,8%	498 152	22,6%	1 395 835	63,4%	476 086	57,5%	4,6%
Inventory consumed	632 529	134 503	21,3%	117 369	18,6%	251 872	39,8%	213 365	52,8%	(45,0%)
Debt impairment	1 382 590	345 648	25,0%	345 648	25,0%	691 295	50,0%	272 523	50,0%	26,8%
Depreciation and amortisation	382 449	58 026	15,2%	57 859	15,1%	115 885	30,3%	221 201	127,4%	(73,8%)
Interest	45 314	15 467	34,1%	41 178	90,9%	56 645	125,0%	62 731	103,9%	(34,4%)
Contracted services	676 966	87 314	12,9%	116 758	17,2%	204 072	30,1%	115 198	26,1%	1,4%
Transfers and subsidies	1 845	(3 421)	(185,5%)	8 408	455,8%	4 987	270,4%	-	-	(100,0%)
Irrecoverable debts written off	-	(925)	-	(660)	-	(1 585)	-	(384)	-	71,8%
Operational costs	518 286	91 359	17,6%	99 396	19,2%	190 754	36,8%	68 973	32,5%	44,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	382 242	-	-	0	-	0	-	269	-1%	(100,0%)
<b>Surplus/(Deficit)</b>	<b>565 408</b>	<b>438 389</b>		<b>(29 889)</b>		<b>408 501</b>		<b>(241 317)</b>		
Transfers and subsidies - capital (monetary allocations)	951 365	18 097	1,9%	148 212	15,6%	166 310	17,5%	128 579	18,2%	15,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 516 773</b>	<b>456 486</b>		<b>118 324</b>		<b>574 810</b>		<b>(112 738)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>1 516 773</b>	<b>456 486</b>		<b>118 324</b>		<b>574 810</b>		<b>(112 738)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 516 773</b>	<b>456 486</b>		<b>118 324</b>		<b>574 810</b>		<b>(112 738)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	120 000	30 000	25,0%	30 000	25,0%	60 000	50,0%	30 000	50,0%	-
<b>Surplus/(Deficit) for the year</b>	<b>1 636 773</b>	<b>486 487</b>		<b>148 324</b>		<b>634 811</b>		<b>(82 738)</b>		

**Part2: Capital Revenue and Expenditure**

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>1 154 487</b>	<b>(32 300)</b>	<b>(2,8%)</b>	<b>181 030</b>	<b>15,7%</b>	<b>148 730</b>	<b>12,9%</b>	<b>196 273</b>	<b>21,2%</b>	<b>(7,8%)</b>
National Government	937 065	(42 629)	(4,5%)	161 591	17,2%	118 962	12,7%	156 038	20,6%	3,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	14 300	2 390	16,7%	2 047	14,3%	4 436	31,0%	3 277	36,5%	(37,6%)
<b>Transfers recognised - capital</b>	<b>951 365</b>	<b>(40 239)</b>	<b>(4,2%)</b>	<b>163 637</b>	<b>17,2%</b>	<b>123 398</b>	<b>13,0%</b>	<b>159 316</b>	<b>20,8%</b>	<b>2,7%</b>
Borrowing	-	-	-	-	-	-	-	2 944	-	(100,0%)
Internally generated funds	203 122	7 939	3,9%	17 392	8,6%	25 331	12,5%	34 013	19,4%	(48,9%)
<b>Capital Expenditure Functional</b>	<b>1 154 487</b>	<b>(32 300)</b>	<b>(2,8%)</b>	<b>181 030</b>	<b>15,7%</b>	<b>148 730</b>	<b>12,9%</b>	<b>196 273</b>	<b>21,2%</b>	<b>(7,8%)</b>
<b>Municipal governance and administration</b>	<b>47 022</b>	<b>7 346</b>	<b>15,6%</b>	<b>7 234</b>	<b>15,4%</b>	<b>14 580</b>	<b>31,0%</b>	<b>2 944</b>	<b>21,7%</b>	<b>145,7%</b>
Executive and Council	7 000	-	-	-	-	-	-	-	-	-
Finance and administration	40 022	7 346	18,4%	7 234	18,1%	14 580	36,4%	2 944	26,8%	145,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>355 942</b>	<b>2 795</b>	<b>,8%</b>	<b>52 560</b>	<b>14,8%</b>	<b>55 355</b>	<b>15,6%</b>	<b>36 325</b>	<b>13,3%</b>	<b>44,7%</b>
Community and Social Services	2 500	-	-	-	-	-	-	-	-	-
Sport And Recreation	24 734	-	-	1 065	4,3%	1 065	4,3%	605	6,9%	76,0%
Public Safety	3 014	-	-	-	-	-	-	-	-	-
Housing	325 694	2 795	,9%	51 496	15,8%	54 290	16,7%	35 720	14,3%	44,2%
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>292 741</b>	<b>(22 113)</b>	<b>(7,6%)</b>	<b>46 884</b>	<b>16,0%</b>	<b>24 771</b>	<b>8,5%</b>	<b>91 634</b>	<b>32,2%</b>	<b>(48,8%)</b>
Planning and Development	54 551	3 521	6,5%	3 474	6,4%	6 994	12,8%	9 937	20,1%	(65,0%)
Road Transport	238 190	(25 633)	(10,8%)	43 410	18,2%	17 777	7,5%	81 697	34,2%	(46,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>454 782</b>	<b>(20 328)</b>	<b>(4,5%)</b>	<b>74 351</b>	<b>16,3%</b>	<b>54 024</b>	<b>11,9%</b>	<b>65 370</b>	<b>19,4%</b>	<b>13,7%</b>
Energy sources	207 936	13 470	6,5%	30 194	14,5%	43 664	21,0%	39 006	25,0%	(22,6%)
Water Management	162 297	2 612	1,6%	17 289	10,7%	19 901	12,3%	22 563	16,9%	(23,4%)
Waste Water Management	68 800	(36 409)	(52,9%)	26 868	39,1%	(9 541)	(13,9%)	3 801	11,0%	606,9%
Waste Management	15 750	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>4 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>9 585 205</b>	<b>4 016 883</b>	<b>41,9%</b>	<b>3 709 862</b>	<b>38,7%</b>	<b>7 726 746</b>	<b>80,6%</b>	<b>2 891 769</b>	<b>69,7%</b>	<b>28,3%</b>	
Property rates	1 307 345	207 525	15,9%	207 042	15,8%	414 567	31,7%	217 896	29,0%	(6,0%)	
Service charges	3 837 372	1 028 568	26,8%	970 293	25,3%	1 998 861	52,1%	892 705	35,7%	8,7%	
Other revenue	2 232 090	2 081 924	93,3%	2 231 518	100,0%	4 313 443	193,2%	1 499 230	566,9%	48,8%	
Transfers and Subsidies - Operational	1 230 629	403 398	32,8%	7 940	0,6%	411 338	33,4%	705	9,4%	1 026,2%	
Transfers and Subsidies - Capital	951 365	272 228	28,6%	273 460	28,7%	545 688	57,4%	267 921	52,8%	2,1%	
Interest	26 401	23 233	88,0%	19 609	74,3%	42 842	162,3%	13 310	96,7%	47,3%	
Dividends	3	6	256,0%	-	-	6	256,0%	2	250,0%	(100,0%)	
<b>Payments</b>	<b>(7 461 129)</b>	<b>(1 704 725)</b>	<b>22,8%</b>	<b>(2 257 325)</b>	<b>30,3%</b>	<b>(3 962 050)</b>	<b>53,1%</b>	<b>(1 496 976)</b>	<b>83,7%</b>	<b>50,8%</b>	
Suppliers and employees	(7 459 285)	(1 704 725)	22,9%	(2 257 325)	30,3%	(3 962 050)	53,1%	(1 496 976)	87,1%	50,8%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(1 845)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>2 124 075</b>	<b>2 312 158</b>	<b>108,9%</b>	<b>1 452 538</b>	<b>68,4%</b>	<b>3 764 695</b>	<b>177,2%</b>	<b>1 394 793</b>	<b>55,2%</b>	<b>4,1%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>18 904</b>	<b>(9)</b>	<b>-</b>	<b>25</b>	<b>,1%</b>	<b>16</b>	<b>,1%</b>	<b>34</b>	<b>,2%</b>	<b>(27,0%)</b>	
Proceeds on disposal of PPE	9 793	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	8 967	(9)	(1,1%)	25	,3%	16	,2%	34	,2%	(27,0%)	
Decrease (increase) in non-current investments	144	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(1 154 487)</b>	<b>32 300</b>	<b>(2,8%)</b>	<b>(181 030)</b>	<b>15,7%</b>	<b>(148 730)</b>	<b>12,9%</b>	<b>(196 273)</b>	<b>21,2%</b>	<b>(7,8%)</b>	
Capital assets	(1 154 487)	32 300	(2,8%)	(181 030)	15,7%	(148 730)	12,9%	(196 273)	21,2%	(7,8%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(1 135 583)</b>	<b>32 291</b>	<b>(2,8%)</b>	<b>(181 005)</b>	<b>15,9%</b>	<b>(148 714)</b>	<b>13,1%</b>	<b>(196 239)</b>	<b>21,4%</b>	<b>(7,8%)</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>4 087</b>	<b>(1 520)</b>	<b>(37,2%)</b>	<b>979</b>	<b>23,9%</b>	<b>(541)</b>	<b>(13,2%)</b>	<b>-</b>	<b>(3,7%)</b>	<b>(100,0%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	4 087	(1 520)	(37,2%)	979	23,9%	(541)	(13,2%)	-	(3,7%)	(100,0%)	
<b>Payments</b>	<b>(161 857)</b>	<b>(4 717)</b>	<b>2,9%</b>	<b>(73 997)</b>	<b>45,7%</b>	<b>(78 714)</b>	<b>48,6%</b>	<b>(66 626)</b>	<b>48,5%</b>	<b>11,1%</b>	
Repayment of borrowing	(161 857)	(4 717)	2,9%	(73 997)	45,7%	(78 714)	48,6%	(66 626)	48,5%	11,1%	
<b>Net Cash from/(used) Financing Activities</b>	<b>(157 770)</b>	<b>(6 237)</b>	<b>4,0%</b>	<b>(73 018)</b>	<b>46,3%</b>	<b>(79 256)</b>	<b>50,2%</b>	<b>(66 626)</b>	<b>48,9%</b>	<b>9,6%</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>830 722</b>	<b>2 338 212</b>	<b>281,5%</b>	<b>1 198 514</b>	<b>144,3%</b>	<b>3 536 725</b>	<b>425,7%</b>	<b>1 131 928</b>	<b>68,9%</b>	<b>5,9%</b>	
Cash/cash equivalents at the year begin:	740 533	1 242 772	167,8%	3 580 983	483,6%	1 242 772	167,8%	2 636 879	745,4%	35,8%	
Cash/cash equivalents at the year end:	1 571 256	3 580 983	227,9%	4 779 497	304,2%	4 779 497	304,2%	3 768 807	110,8%	26,8%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	217 317	6,2%	72 109	2,0%	71 183	2,0%	3 167 947	89,8%	3 528 566	33,5%	-	-	493 860	14,0%
Trade and Other Receivables from Exchange Transactions - Electricity	160 224	16,0%	20 946	2,1%	27 120	2,7%	794 599	79,2%	1 002 890	9,5%	-	-	89 619	8,9%
Receivables from Non-exchange Transactions - Property Rates	188 803	8,4%	68 722	3,0%	70 484	3,1%	1 927 566	85,5%	2 255 575	21,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	68 959	6,8%	25 918	2,6%	25 166	2,5%	892 378	88,1%	1 012 421	9,6%	-	-	44 638	4,4%
Receivables from Exchange Transactions - Waste Management	25 791	5,6%	10 330	2,2%	9 868	2,1%	416 736	90,1%	462 725	4,4%	-	-	32 361	7,0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	117 647	5,9%	56 920	2,9%	55 837	2,8%	1 752 603	88,4%	1 983 006	18,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 785	2,3%	3 255	1,1%	4 490	1,5%	278 145	95,0%	292 675	2,8%	-	-	30 817	10,5%
<b>Total By Income Source</b>	<b>785 527</b>	<b>7,5%</b>	<b>258 199</b>	<b>2,5%</b>	<b>264 148</b>	<b>2,5%</b>	<b>9 229 974</b>	<b>87,6%</b>	<b>10 537 848</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>691 295</b>	<b>6,6%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	114 586	7,0%	44 866	2,7%	47 258	2,9%	1 437 736	87,4%	1 644 436	15,6%	-	-	15 409	,9%
Commercial	297 870	15,2%	55 933	2,9%	58 071	3,0%	1 547 534	79,0%	1 959 409	18,6%	-	-	-	-
Households	373 070	5,4%	157 410	2,3%	158 819	2,3%	6 244 703	90,1%	6 934 003	65,8%	-	-	675 887	9,7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>785 527</b>	<b>7,5%</b>	<b>258 199</b>	<b>2,5%</b>	<b>264 148</b>	<b>2,5%</b>	<b>9 229 974</b>	<b>87,6%</b>	<b>10 537 848</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>691 295</b>	<b>6,6%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	184 297	100,0%	-	-	-	-	-	-	184 297	41,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	35 701	100,0%	-	-	-	-	-	-	35 701	8,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	54 789	100,0%	-	-	-	-	-	-	54 789	12,4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 890	18,9%	102 743	61,0%	4 044	2,4%	29 715	17,6%	168 393	38,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>306 677</b>	<b>69,2%</b>	<b>102 743</b>	<b>23,2%</b>	<b>4 044</b>	<b>,9%</b>	<b>29 715</b>	<b>6,7%</b>	<b>443 179</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: LETSEMENG (FS161)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>231 261</b>	<b>36 326</b>	<b>15,7%</b>	<b>54 192</b>	<b>23,4%</b>	<b>90 518</b>	<b>39,1%</b>	<b>47 600</b>	<b>46,8%</b>	<b>13,8%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	36 831	2 948	8,0%	8 061	21,9%	11 009	29,9%	6 703	48,5%	20,2%
Service charges - Water	16 924	(189)	(1,1%)	1 661	9,8%	1 473	8,7%	96	5,2%	1 636,4%
Service charges - Waste Water Management	16 249	973	6,0%	2 924	18,0%	3 897	24,0%	2 814	48,4%	3,9%
Service charges - Waste Management	15 872	937	5,9%	2 817	17,8%	3 755	23,7%	2 711	46,9%	3,9%
Sale of Goods and Rendering of Services	154	17	11,0%	42	27,4%	59	38,3%	52	60,9%	(19,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	8	-	8	-	-	(4 883,1%)	(100,0%)
Interest earned from Receivables	6 486	994	15,3%	7 310	112,7%	8 304	128,0%	6 187	74,7%	18,1%
Interest earned from Current and Non Current Assets	322	12	3,7%	19	5,7%	30	9,4%	21	-	(13,0%)
Dividends	12	-	-	2	15,4%	2	15,4%	-	25,3%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	49	10,7%	153	33,7%	202	44,4%	135	97,1%	13,9%
Licence and permits	6	-	-	-	-	-	-	-	-	-
Operational Revenue	154	-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>										
Property rates	27 412	2 189	8,0%	6 567	24,0%	8 756	31,9%	6 393	49,0%	2,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19	6	32,3%	1	6,3%	7	38,6%	4	32,4%	(72,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	95 791	28 390	29,6%	22 800	23,8%	51 189	53,4%	21 088	58,5%	8,1%
Interest	14 574	-	-	1 827	12,5%	1 827	12,5%	1 396	-	30,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>273 219</b>	<b>5 279</b>	<b>1,9%</b>	<b>(19 815)</b>	<b>(7,3%)</b>	<b>(14 536)</b>	<b>(5,3%)</b>	<b>29 553</b>	<b>25,8%</b>	<b>(167,1%)</b>
Employee related costs	79 061	-	-	-	-	-	-	11 894	32,3%	(100,0%)
Remuneration of councillors	5 446	-	-	-	-	-	-	870	35,1%	(100,0%)
Bulk purchases - electricity	38 000	3 597	9,5%	(45 210)	(119,0%)	(41 613)	(109,5%)	6 865	39,9%	(758,5%)
Inventory consumed	14 370	3	-	1 174	8,2%	1 176	8,2%	1 427	22,1%	(17,7%)
Debt impairment	27 589	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 145	-	-	-	-	-	-	-	-	-
Interest	9 449	900	9,5%	4 048	42,8%	4 947	52,4%	3 514	76,6%	15,2%
Contracted services	32 235	176	5%	1 024	3,2%	1 200	3,7%	2 933	25,2%	(65,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	41	-	14 864	-	14 905	-	-	-	(100,0%)
Operational costs	15 904	563	3,5%	4 285	26,9%	4 849	30,5%	2 050	63,5%	109,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(41 958)</b>	<b>31 047</b>		<b>74 007</b>		<b>105 054</b>		<b>18 047</b>		
Transfers and subsidies - capital (monetary allocations)	51 543	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>9 585</b>	<b>31 047</b>		<b>74 007</b>		<b>105 054</b>		<b>18 047</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>9 585</b>	<b>31 047</b>		<b>74 007</b>		<b>105 054</b>		<b>18 047</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>9 585</b>	<b>31 047</b>		<b>74 007</b>		<b>105 054</b>		<b>18 047</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>9 585</b>	<b>31 047</b>		<b>74 007</b>		<b>105 054</b>		<b>18 047</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>52 209</b>	<b>4</b>	<b>-</b>	<b>4 008</b>	<b>7,7%</b>	<b>4 013</b>	<b>7,7%</b>	<b>805</b>	<b>1,5%</b>	<b>398,2%</b>
National Government	50 559	-	-	3 999	7,9%	3 999	7,9%	464	8%	761,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>50 559</b>	<b>-</b>	<b>-</b>	<b>3 999</b>	<b>7,9%</b>	<b>3 999</b>	<b>7,9%</b>	<b>464</b>	<b>8%</b>	<b>761,3%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 650	4	3%	10	6%	14	8%	340	100,5%	(97,2%)
<b>Capital Expenditure Functional</b>	<b>52 209</b>	<b>4</b>	<b>-</b>	<b>4 008</b>	<b>7,7%</b>	<b>4 013</b>	<b>7,7%</b>	<b>805</b>	<b>1,5%</b>	<b>398,2%</b>
<b>Municipal governance and administration</b>	<b>900</b>	<b>4</b>	<b>5%</b>	<b>10</b>	<b>1,1%</b>	<b>14</b>	<b>1,5%</b>	<b>339</b>	<b>180,3%</b>	<b>(97,1%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	900	4	5%	10	1,1%	14	1,5%	339	180,3%	(97,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>10,4%</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	450	12,9%	(100,0%)
Sport And Recreation	880	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>2 209</b>	<b>-</b>	<b>-</b>	<b>1 586</b>	<b>71,8%</b>	<b>1 586</b>	<b>71,8%</b>	<b>16</b>	<b>2%</b>	<b>9 968,4%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 209	-	-	1 586	71,8%	1 586	71,8%	16	2%	9 968,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>48 220</b>	<b>-</b>	<b>-</b>	<b>2 413</b>	<b>5,0%</b>	<b>2 413</b>	<b>5,0%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Energy sources	8 844	-	-	173	2,0%	173	2,0%	-	-	(100,0%)
Water Management	31 477	-	-	2 139	6,8%	2 139	6,8%	-	-	(100,0%)
Waste Water Management	-	-	-	101	-	101	-	-	-	(100,0%)
Waste Management	7 899	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	230 215	17 900	7,8%	3 854	1,7%	21 754	9,4%	5 500	2,4%	(29,9%)	
Property rates	19 188	-	-	-	-	-	-	-	-	-	
Service charges	61 006	-	-	-	-	-	-	-	-	-	
Other revenue	835	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	95 791	17 900	18,7%	3 854	4,0%	21 754	22,7%	5 500	6,1%	(29,9%)	
Transfers and Subsidies - Capital	42 543	-	-	-	-	-	-	-	-	-	
Interest	10 852	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(208 277)	-	-	-	-	-	-	-	-	-	
Suppliers and employees	(198 828)	-	-	-	-	-	-	-	-	-	
Finance charges	(9 449)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>21 939</b>	<b>17 900</b>	<b>81,6%</b>	<b>3 854</b>	<b>17,6%</b>	<b>21 754</b>	<b>99,2%</b>	<b>5 500</b>	<b>5,6%</b>	<b>(29,9%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	(432)	36	(8,3%)	-	-	36	(8,3%)	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(432)	36	(8,3%)	-	-	36	(8,3%)	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(52 209)	-	-	-	-	-	-	-	-	-	
Capital assets	(52 209)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(52 641)</b>	<b>36</b>	<b>(,1%)</b>	<b>-</b>	<b>-</b>	<b>36</b>	<b>(,1%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(30 702)</b>	<b>17 936</b>	<b>(58,4%)</b>	<b>3 854</b>	<b>(12,6%)</b>	<b>21 790</b>	<b>(71,0%)</b>	<b>5 500</b>	<b>13,3%</b>	<b>(29,9%)</b>	
Cash/cash equivalents at the year begin:	1 160	-	-	17 936	1 545,8%	-	-	-	-	(100,0%)	
Cash/cash equivalents at the year end:	<b>(29 542)</b>	<b>17 936</b>	<b>(60,7%)</b>	<b>21 790</b>	<b>(73,8%)</b>	<b>21 790</b>	<b>(73,8%)</b>	<b>5 500</b>	<b>13,1%</b>	<b>296,2%</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1 703	2,3%	1 733	2,3%	1 163	1,6%	70 384	93,9%	74 982	16,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 529	8,7%	1 305	7,4%	1 431	8,1%	13 383	75,8%	17 649	3,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 122	2,6%	2 200	2,7%	1 070	1,3%	74 735	93,3%	80 127	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 101	1,8%	1 074	1,7%	1 081	1,8%	58 350	94,7%	61 606	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 058	1,8%	987	1,6%	679	1,1%	57 378	95,5%	60 102	13,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	25	1,8%	17	1,2%	15	1,1%	1 335	96,0%	1 390	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 299	1,9%	3 420	2,0%	3 250	1,9%	161 169	94,2%	171 139	37,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	(,1%)	17	(,1%)	(14 078)	104,8%	606	(4,5%)	(13 437)	(3,0%)	-	-	-	-
<b>Total By Income Source</b>	<b>10 855</b>	<b>2,4%</b>	<b>10 752</b>	<b>2,4%</b>	<b>(5 389)</b>	<b>(1,2%)</b>	<b>437 340</b>	<b>96,4%</b>	<b>453 558</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	472	7,1%	382	5,7%	(203)	(3,0%)	6 032	90,3%	6 683	1,5%	-	-	-	-
Commercial	1 170	8,1%	1 113	7,7%	745	5,1%	11 452	79,1%	14 480	3,2%	-	-	-	-
Households	6 499	2,1%	8 488	2,1%	(6 283)	(1,6%)	387 108	97,3%	397 811	87,7%	-	-	-	-
Other	714	2,1%	770	2,2%	351	1,0%	32 748	94,7%	34 584	7,6%	-	-	-	-
<b>Total By Customer Group</b>	<b>10 855</b>	<b>2,4%</b>	<b>10 752</b>	<b>2,4%</b>	<b>(5 389)</b>	<b>(1,2%)</b>	<b>437 340</b>	<b>96,4%</b>	<b>453 558</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	(832)	(,5%)	4 204	2,3%	4 830	2,6%	174 366	95,5%	182 568	86,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 500)	(14,2%)	(3 537)	(14,4%)	2 062	8,4%	29 619	120,2%	24 644	11,7%
Auditor-General	(650)	(42,5%)	(200)	(13,1%)	-	-	2 380	155,6%	1 530	,7%
Other	(1 953)	(75,6%)	(296)	(11,5%)	263	10,2%	4 570	176,8%	2 584	1,2%
<b>Total</b>	<b>(6 935)</b>	<b>(3,3%)</b>	<b>170</b>	<b>,1%</b>	<b>7 156</b>	<b>3,4%</b>	<b>210 935</b>	<b>99,8%</b>	<b>211 326</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: KOPANONG (FS162)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>374 371</b>	<b>41</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>59</b>	<b>-</b>	<b>164 596</b>	<b>92,4%</b>	<b>(100,0%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	96 779	-	-	-	-	-	-	21 021	50,0%	(100,0%)
Service charges - Water	51 266	-	-	0	-	0	-	12 817	50,0%	(100,0%)
Service charges - Waste Water Management	25 525	-	-	1	-	1	-	6 037	50,0%	(100,0%)
Service charges - Waste Management	19 838	-	-	-	-	-	-	4 692	50,0%	(100,0%)
Sale of Goods and Rendering of Services	-	-	-	2	-	2	-	-	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 026	-	-	-	-	-	-	4 500	50,0%	(100,0%)
Interest earned from Current and Non Current Assets	-	41	-	-	-	41	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 317	-	-	-	-	-	-	210	50,0%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	225	-	-	15	6,6%	15	6,6%	-	-	(100,0%)
<b>Non-Exchange Revenue</b>										
Property rates	43 591	-	-	-	-	-	-	9 170	43,5%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13	-	-	-	-	-	-	-	-	-
Licences or permits	439	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 172	-	-	-	-	-	-	106 149	183,7%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 180	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>537 691</b>	<b>24 387</b>	<b>4,5%</b>	<b>33 679</b>	<b>6,3%</b>	<b>58 066</b>	<b>10,8%</b>	<b>45 952</b>	<b>20,1%</b>	<b>(26,7%)</b>
Employee related costs	153 701	23 805	15,5%	33 573	21,8%	57 378	37,3%	35 471	50,0%	(5,4%)
Remuneration of councillors	6 996	559	8,0%	106	1,5%	665	9,5%	1 623	50,0%	(93,4%)
Bulk purchases - electricity	92 705	-	-	-	-	-	-	425	1,1%	(100,0%)
Inventory consumed	40 250	-	-	-	-	-	-	4 077	23,3%	(100,0%)
Debt impairment	128 511	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 000	-	-	-	-	-	-	-	-	-
Interest	50 000	-	-	-	-	-	-	0	-	(100,0%)
Contracted services	6 000	-	-	-	-	-	-	3 790	65,2%	(100,0%)
Transfers and subsidies	2 000	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	12 529	23	2%	-	-	23	2%	565	5,9%	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(163 320)</b>	<b>(24 346)</b>		<b>(33 662)</b>		<b>(58 007)</b>		<b>118 644</b>		
Transfers and subsidies - capital (monetary allocations)	53 856	-	-	-	-	-	-	0	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(109 465)</b>	<b>(24 346)</b>		<b>(33 662)</b>		<b>(58 007)</b>		<b>118 644</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(109 465)</b>	<b>(24 346)</b>		<b>(33 662)</b>		<b>(58 007)</b>		<b>118 644</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(109 465)</b>	<b>(24 346)</b>		<b>(33 662)</b>		<b>(58 007)</b>		<b>118 644</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(109 465)</b>	<b>(24 346)</b>		<b>(33 662)</b>		<b>(58 007)</b>		<b>118 644</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>53 856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>2,9%</b>	<b>(100,0%)</b>
National Government	53 856	-	-	-	-	-	-	600	2,9%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>53 856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>2,9%</b>	<b>(100,0%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>69 267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>2,9%</b>	<b>(100,0%)</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>19 200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	19 200	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	0	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	0	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>50 067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>6,0%</b>	<b>(100,0%)</b>
Energy sources	14 436	-	-	-	-	-	-	-	-	-
Water Management	7 820	-	-	-	-	-	-	600	6,0%	(100,0%)
Waste Water Management	19 153	-	-	-	-	-	-	-	-	-
Waste Management	8 658	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>298 348</b>	-	-	<b>549</b>	<b>,2%</b>	<b>549</b>	<b>,2%</b>	<b>278 007</b>	<b>206,8%</b>	<b>(98,8%)</b>	
Property rates	22 294	-	-	36	,2%	36	,2%	204 481	1 319,2%	(100,0%)	
Service charges	96 704	-	-	106	,1%	106	,1%	0	-	1 760 883,3%	
Other revenue	809	-	-	407	50,3%	407	50,3%	0	-	13 558 400,0%	
Transfers and Subsidies - Operational	115 172	-	-	-	-	-	-	0	-	(100,0%)	
Transfers and Subsidies - Capital	53 856	-	-	-	-	-	-	73 526	267,2%	(100,0%)	
Interest	9 513	-	-	-	-	-	-	0	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(275 969)</b>	<b>24 364</b>	<b>(8,8%)</b>	<b>33 679</b>	<b>(12,2%)</b>	<b>58 043</b>	<b>(21,0%)</b>	<b>(42 845)</b>	<b>35,5%</b>	<b>(178,6%)</b>	
Suppliers and employees	(245 969)	24 364	(9,9%)	33 679	(13,7%)	58 043	(23,6%)	(27 631)	30,8%	(221,9%)	
Finance charges	(30 000)	-	-	-	-	-	-	(15 213)	49,1%	(100,0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>22 379</b>	<b>24 364</b>	<b>108,9%</b>	<b>34 228</b>	<b>152,9%</b>	<b>58 592</b>	<b>261,8%</b>	<b>235 162</b>	<b>1 713,9%</b>	<b>(85,4%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(53 856)</b>	-	-	-	-	-	-	-	-	-	
Capital assets	(53 856)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(53 856)</b>	-	-	-	-	-	-	-	-	-	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	
<b>Net Increase/(Decrease) in cash held</b>	<b>(31 477)</b>	<b>24 364</b>	<b>(77,4%)</b>	<b>34 228</b>	<b>(108,7%)</b>	<b>58 592</b>	<b>(186,1%)</b>	<b>235 162</b>	<b>1 713,9%</b>	<b>(85,4%)</b>	
Cash/cash equivalents at the year begin:	127	-	-	24 364	19 232,7%	-	-	235 162	-	(89,6%)	
Cash/cash equivalents at the year end:	(31 350)	24 364	(77,7%)	58 592	(186,9%)	58 592	(186,9%)	470 325	1 713,9%	(87,5%)	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	193 851	60,3%	39 344	12,2%	1 633	5%	86 539	26,9%	321 366	79,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 072	5,7%	1 868	5,1%	1 832	5,0%	30 878	84,3%	36 650	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 883	6,8%	1 877	6,8%	1 873	6,7%	22 125	79,7%	27 758	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 419	6,7%	1 414	6,7%	1 411	6,7%	16 884	79,9%	21 128	5,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>199 225</b>	<b>49,0%</b>	<b>44 503</b>	<b>10,9%</b>	<b>6 748</b>	<b>1,7%</b>	<b>156 426</b>	<b>38,4%</b>	<b>406 902</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	72 715	65,2%	1 842	1,7%	1 411	1,3%	35 599	31,9%	111 567	27,4%	-	-	-	-
Commercial	3 570	24,5%	1 403	9,6%	585	4,0%	9 025	61,9%	14 583	3,6%	-	-	-	-
Households	122 940	43,8%	41 258	14,7%	4 752	1,7%	111 801	39,8%	280 752	69,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>199 225</b>	<b>49,0%</b>	<b>44 503</b>	<b>10,9%</b>	<b>6 748</b>	<b>1,7%</b>	<b>156 426</b>	<b>38,4%</b>	<b>406 902</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	48	1,3%	3 437	95,0%	132	3,6%	3 617	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	3	100,0%	-	-	3	,1%
<b>Total</b>	-	-	<b>48</b>	<b>1,3%</b>	<b>3 440</b>	<b>95,0%</b>	<b>132</b>	<b>3,6%</b>	<b>3 619</b>	<b>100,0%</b>

#### 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 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>277 321</b>	<b>38 177</b>	<b>13,8%</b>	<b>26 370</b>	<b>9,5%</b>	<b>64 547</b>	<b>23,3%</b>	<b>28 709</b>	<b>36,4%</b>	<b>(8,1%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	44 151	-	-	-	-	-	-	-	-	-
Service charges - Water	49 180	2 353	4,8%	8 033	16,3%	10 386	21,1%	9 012	39,6%	(10,9%)
Service charges - Waste Water Management	12 613	1 029	8,2%	3 087	24,5%	4 116	32,6%	3 291	66,3%	(6,2%)
Service charges - Waste Management	8 301	609	7,3%	1 826	22,0%	2 435	29,3%	2 007	72,9%	(9,0%)
Sale of Goods and Rendering of Services	267	11	4,1%	29	10,8%	40	14,9%	34	30,9%	(14,3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 380	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	265	3	1,0%	(5)	(1,9%)	(2)	(8%)	31	29,4%	(116,2%)
Dividends	13	-	-	-	-	-	-	-	161,5%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	735	62	8,5%	185	25,2%	248	33,7%	173	62,3%	7,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	184	12	6,3%	(259)	(140,9%)	(247)	(134,7%)	45	50,9%	(681,1%)
<b>Non-Exchange Revenue</b>										
Property rates	11 662	925	7,9%	2 761	23,7%	3 685	31,6%	3 938	90,5%	(29,9%)
Surcharges and Taxes	12 720	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 045	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	0	-	(100,0%)
Transfer and subsidies - Operational	96 733	29 701	30,7%	-	-	29 701	30,7%	-	29,2%	-
Interest	3 073	3 473	113,0%	10 713	348,7%	14 186	461,7%	10 179	207,3%	5,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>282 172</b>	<b>14 037</b>	<b>5,0%</b>	<b>318 249</b>	<b>112,8%</b>	<b>332 286</b>	<b>117,8%</b>	<b>28 804</b>	<b>27,6%</b>	<b>1 004,9%</b>
Employee related costs	88 588	7 381	8,3%	68 266	77,1%	75 647	85,4%	21 508	49,4%	217,4%
Remuneration of councillors	5 327	437	8,2%	3 405	63,9%	3 842	72,1%	1 311	48,8%	159,6%
Bulk purchases - electricity	42 089	-	-	5 446	12,9%	5 446	12,9%	230	1,6%	2 266,5%
Inventory consumed	15 038	1	-	1 912	12,7%	1 913	12,7%	54	9,4%	3 416,9%
Debt impairment	38 716	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 060	-	-	-	-	-	-	-	-	-
Interest	19 489	-	-	572	2,9%	572	2,9%	96	3,8%	493,4%
Contracted services	12 951	4 768	36,8%	4 636	35,8%	9 404	72,6%	2 010	37,3%	130,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	19 489	-	-	-	-	-	-	-	-	-
Operational costs	17 426	1 450	8,3%	234 013	1 342,9%	235 463	1 351,2%	3 594	45,9%	6 411,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(4 851)</b>	<b>24 140</b>		<b>(291 879)</b>		<b>(267 739)</b>		<b>(96)</b>		
Transfers and subsidies - capital (monetary allocations)	49 603	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>44 752</b>	<b>24 140</b>		<b>(291 879)</b>		<b>(267 739)</b>		<b>(96)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>44 752</b>	<b>24 140</b>		<b>(291 879)</b>		<b>(267 739)</b>		<b>(96)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>44 752</b>	<b>24 140</b>		<b>(291 879)</b>		<b>(267 739)</b>		<b>(96)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>44 752</b>	<b>24 140</b>		<b>(291 879)</b>		<b>(267 739)</b>		<b>(96)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>50 153</b>	<b>5 075</b>	<b>10,1%</b>	<b>6 953</b>	<b>13,9%</b>	<b>12 028</b>	<b>24,0%</b>	<b>631</b>	<b>14,8%</b>	<b>1 002,7%</b>
National Government	48 568	5 046	10,4%	6 149	12,7%	11 195	23,1%	603	13,4%	919,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>48 568</b>	<b>5 046</b>	<b>10,4%</b>	<b>6 149</b>	<b>12,7%</b>	<b>11 195</b>	<b>23,1%</b>	<b>603</b>	<b>13,4%</b>	<b>919,5%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 585	30	1,9%	803	50,7%	833	52,5%	27	79,9%	2 841,0%
<b>Capital Expenditure Functional</b>	<b>50 153</b>	<b>5 075</b>	<b>10,1%</b>	<b>8 298</b>	<b>16,5%</b>	<b>13 373</b>	<b>26,7%</b>	<b>631</b>	<b>14,8%</b>	<b>1 216,0%</b>
<b>Municipal governance and administration</b>	<b>820</b>	<b>6</b>	<b>,8%</b>	<b>2 141</b>	<b>261,1%</b>	<b>2 147</b>	<b>261,9%</b>	<b>27</b>	<b>92,7%</b>	<b>7 738,9%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	820	6	,8%	2 141	261,1%	2 147	261,9%	27	92,7%	7 738,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>932</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	932	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>9 183</b>	<b>1 595</b>	<b>17,4%</b>	<b>1 653</b>	<b>18,0%</b>	<b>3 248</b>	<b>35,4%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 183	1 595	17,4%	1 653	18,0%	3 248	35,4%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>39 218</b>	<b>3 474</b>	<b>8,9%</b>	<b>4 503</b>	<b>11,5%</b>	<b>7 977</b>	<b>20,3%</b>	<b>603</b>	<b>14,0%</b>	<b>646,6%</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	19 767	23	,1%	7	-	30	,2%	-	,3%	(100,0%)
Waste Water Management	19 451	3 451	17,7%	4 496	23,1%	7 947	40,9%	603	26,8%	645,4%
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>256 842</b>	<b>38 352</b>	<b>14,9%</b>	<b>4 156</b>	<b>1,6%</b>	<b>42 507</b>	<b>16,5%</b>	<b>5 808</b>	<b>15,5%</b>	<b>(28,5%)</b>	
Property rates	14 251	1 177	8,3%	1 965	13,8%	3 142	22,1%	2 891	22,7%	(32,0%)	
Service charges	68 224	441	6%	1 778	2,6%	2 219	3,3%	1 906	5,2%	(6,7%)	
Other revenue	27 767	63	2%	412	1,5%	476	1,7%	723	4,3%	(43,0%)	
Transfers and Subsidies - Operational	96 733	32 701	33,8%	-	-	32 701	33,8%	269	32,2%	(100,0%)	
Transfers and Subsidies - Capital	49 603	3 966	8,0%	-	-	3 966	8,0%	-	-	-	
Interest	265	3	1,1%	-	-	3	1,1%	19	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	161,5%	-	
<b>Payments</b>	<b>(200 908)</b>	<b>(1 844)</b>	<b>9%</b>	<b>(12 210)</b>	<b>6,1%</b>	<b>(14 055)</b>	<b>7,0%</b>	<b>(3 344)</b>	<b>7,2%</b>	<b>265,2%</b>	
Suppliers and employees	(181 418)	(1 844)	1,0%	(12 210)	6,7%	(14 055)	7,7%	(3 344)	7,2%	265,2%	
Finance charges	(19 489)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>55 935</b>	<b>36 508</b>	<b>65,3%</b>	<b>(8 055)</b>	<b>(14,4%)</b>	<b>28 453</b>	<b>50,9%</b>	<b>2 465</b>	<b>31,6%</b>	<b>(426,8%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>526</b>	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	526	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(50 153)</b>	<b>(4 498)</b>	<b>9,0%</b>	<b>(6 225)</b>	<b>12,4%</b>	<b>(10 722)</b>	<b>21,4%</b>	<b>(967)</b>	<b>19,3%</b>	<b>543,6%</b>	
Capital assets	(50 153)	(4 498)	9,0%	(6 225)	12,4%	(10 722)	21,4%	(967)	19,3%	543,6%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(49 627)</b>	<b>(4 498)</b>	<b>9,1%</b>	<b>(6 225)</b>	<b>12,5%</b>	<b>(10 722)</b>	<b>21,6%</b>	<b>(967)</b>	<b>19,3%</b>	<b>543,6%</b>	
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	(1)	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(1)	-	(100,0%)	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	(1)	-	(100,0%)	
<b>Net Increase/(Decrease) in cash held</b>	<b>6 308</b>	<b>32 010</b>	<b>507,5%</b>	<b>(14 279)</b>	<b>(226,4%)</b>	<b>17 730</b>	<b>281,1%</b>	<b>1 497</b>	<b>46,3%</b>	<b>(1 054,0%)</b>	
Cash/cash equivalents at the year begin:	1 594	-	-	41 196	2 583,8%	-	-	17 948	4,8%	129,5%	
Cash/cash equivalents at the year end:	<b>7 902</b>	<b>51 991</b>	<b>657,9%</b>	<b>26 917</b>	<b>340,6%</b>	<b>26 917</b>	<b>340,6%</b>	<b>19 445</b>	<b>27,0%</b>	<b>38,4%</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 593	1,3%	4 665	1,7%	3 999	1,4%	265 142	95,6%	277 398	49,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	4	100,0%	4	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	825	2,0%	784	1,9%	679	1,6%	39 958	94,6%	42 246	7,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 160	1,5%	1 146	1,5%	1 109	1,4%	75 281	95,7%	78 696	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	688	1,6%	680	1,5%	672	1,5%	42 170	95,4%	44 211	7,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 630	3,3%	3 579	3,3%	3 552	3,3%	98 429	90,1%	109 191	19,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	121	9%	121	9%	121	9%	12 911	97,3%	13 273	2,3%	-	-	-	-
<b>Total By Income Source</b>	<b>10 016</b>	<b>1,8%</b>	<b>10 976</b>	<b>1,9%</b>	<b>10 133</b>	<b>1,8%</b>	<b>533 894</b>	<b>94,5%</b>	<b>565 019</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	9 291	1,8%	10 234	2,0%	9 443	1,8%	490 386	94,4%	519 362	91,9%	-	-	-	-
Commercial	726	1,6%	742	1,6%	690	1,5%	43 509	95,3%	45 667	8,1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>10 016</b>	<b>1,8%</b>	<b>10 976</b>	<b>1,9%</b>	<b>10 133</b>	<b>1,8%</b>	<b>533 894</b>	<b>94,5%</b>	<b>565 019</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 262	1,5%	11 660	7,6%	614	4%	138 880	90,5%	153 416	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 262</b>	<b>1,5%</b>	<b>11 660</b>	<b>7,6%</b>	<b>614</b>	<b>4%</b>	<b>138 880</b>	<b>90,5%</b>	<b>153 416</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Molatelo Kanwendo	051 673 9600
Financial Manager	Mr Thamsanqa Mduli	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: KHARIEP (DC16)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	65 113	1 223	1,9%	19 239	29,5%	20 462	31,4%	17 366	58,8%	10,8%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	63	9	14,3%	18	28,8%	27	43,1%	15	43,7%	20,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	0	-	0	-	1	-	0	-	113,6%
Interest earned from Current and Non Current Assets	1 115	214	19,2%	208	18,7%	422	37,9%	32	25,8%	552,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	167	102	61,1%	216	129,1%	318	190,1%	42	52,3%	414,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	25	5	21,1%	19	75,8%	24	96,9%	5	52,9%	256,8%
Transfer and subsidies - Operational	63 743	892	1,4%	18 778	29,5%	19 671	30,9%	17 272	59,2%	8,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	65 043	11 081	17,0%	24 652	37,9%	35 734	54,9%	18 080	56,2%	36,4%
Employee related costs	48 165	7 676	15,9%	12 190	25,3%	19 866	41,2%	11 681	50,8%	4,4%
Remuneration of councillors	4 808	1 012	21,0%	1 275	26,5%	2 286	47,6%	1 150	59,1%	10,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	109	90,3%	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	600	-	-	50	8,3%	50	8,3%	-	25,0%	(100,0%)
Interest	-	79	-	20	-	99	-	196	595,1%	(89,8%)
Contracted services	4 378	729	16,7%	1 796	41,0%	2 525	57,7%	1 275	37,7%	40,8%
Transfers and subsidies	161	-	-	5 975	3 701,8%	5 975	3 701,8%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	6 931	1 585	22,9%	3 347	48,3%	4 932	71,2%	3 668	139,1%	(8,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	70	(9 858)		(5 413)		(15 272)		(714)		
Transfers and subsidies - capital (monetary allocations)	23 969	-	-	9 990	41,7%	9 990	41,7%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	24 039	(9 858)		4 576		(5 282)		(714)		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	24 039	(9 858)		4 576		(5 282)		(714)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	24 039	(9 858)		4 576		(5 282)		(714)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	24 039	(9 858)		4 576		(5 282)		(714)		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	24 039	3 989	16,6%	3 508	14,6%	7 497	31,2%	61	66,0%	5 693,5%
National Government	23 969	3 900	16,3%	3 491	14,6%	7 391	30,8%	-	-	(100,0%)
Provincial Government	-	(0)	-	-	-	(0)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	23 969	3 900	16,3%	3 491	14,6%	7 391	30,8%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70	89	127,0%	17	24,5%	106	151,5%	61	66,0%	(71,7%)
<b>Capital Expenditure Functional</b>	24 039	3 989	16,6%	3 508	14,6%	7 497	31,2%	61	66,0%	5 693,5%
<b>Municipal governance and administration</b>	70	89	127,0%	17	24,5%	106	151,5%	61	68,0%	(71,7%)
Executive and Council	-	-	-	-	-	-	-	22	36,0%	(100,0%)
Finance and administration	70	89	127,0%	17	24,5%	106	151,5%	38	70,3%	(55,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	-	(0)	-	-	-	(0)	-	-	-	-
Planning and Development	-	(0)	-	-	-	(0)	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	23 969	3 900	16,3%	3 491	14,6%	7 391	30,8%	-	-	(100,0%)
Energy sources	23 969	3 900	16,3%	3 491	14,6%	7 391	30,8%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	87 977	(2 283)	(2,6%)	461	,5%	(1 822)	(2,1%)	-	-	(100,0%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	
Other revenue	265	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	63 743	(2 283)	(3,6%)	461	,7%	(1 822)	(2,9%)	-	-	(100,0%)	
Transfers and Subsidies - Capital	23 969	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(65 967)	5 244	(7,9%)	8 461	(12,8%)	13 705	(20,8%)	5 596	(9,0%)	51,2%	
Suppliers and employees	(65 806)	5 244	(8,0%)	8 461	(12,9%)	13 705	(20,8%)	5 596	(9,0%)	51,2%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(161)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>22 009</b>	<b>2 961</b>	<b>13,5%</b>	<b>8 922</b>	<b>40,5%</b>	<b>11 883</b>	<b>54,0%</b>	<b>5 596</b>	<b>997,3%</b>	<b>59,4%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(27 645)	-	-	-	-	-	-	-	-	-	
Capital assets	(27 645)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(27 645)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(5 636)</b>	<b>2 961</b>	<b>(52,5%)</b>	<b>8 922</b>	<b>(158,3%)</b>	<b>11 883</b>	<b>(210,9%)</b>	<b>5 596</b>	<b>997,3%</b>	<b>59,4%</b>	
Cash/cash equivalents at the year begin:	-	-	-	3 356	-	-	-	136	-	2 362,0%	
Cash/cash equivalents at the year end:	(5 636)	3 356	(59,5%)	12 277	(217,9%)	12 277	(217,9%)	5 733	52,4%	114,2%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5 820	100,0%	5 820	100,0%	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 820</b>	<b>100,0%</b>	<b>5 820</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	5 340	100,0%	5 340	91,8%	-	-	-	-
Commercial	-	-	-	-	-	-	480	100,0%	480	8,2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 820</b>	<b>100,0%</b>	<b>5 820</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	215	3,0%	1 295	17,9%	(106)	(1,5%)	5 814	80,5%	7 217	100,0%
<b>Total</b>	<b>215</b>	<b>3,0%</b>	<b>1 295</b>	<b>17,9%</b>	<b>(106)</b>	<b>(1,5%)</b>	<b>5 814</b>	<b>80,5%</b>	<b>7 217</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: MASILONYANA (FS181)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>420 211</b>	<b>45 362</b>	<b>10,8%</b>	<b>(554 035)</b>	<b>(131,8%)</b>	<b>(508 673)</b>	<b>(121,1%)</b>	<b>22 746</b>	<b>12,8%</b>	<b>(2 535,7%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	62 404	3 668	5,9%	1 047	1,7%	4 715	7,6%	1 858	7,7%	(43,6%)
Service charges - Water	52 322	12 332	23,6%	(575 314)	(1 089,6%)	(562 982)	(1 076,0%)	10 772	57,4%	(5 440,6%)
Service charges - Waste Water Management	24 414	7 065	28,9%	2 262	9,3%	9 327	38,2%	6 962	67,3%	(67,5%)
Service charges - Waste Management	21 774	4 261	19,6%	1 199	5,5%	5 460	25,1%	(55 511)	(347,7%)	(102,2%)
Sale of Goods and Rendering of Services	1 997	45	2,3%	23	1,2%	69	3,4%	49	4,6%	(52,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 454	32	0,5%	2	-	34	0,5%	30	0,8%	(93,5%)
Interest earned from Current and Non Current Assets	850	-	-	-	-	-	-	0	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	548	121	22,1%	64	11,8%	186	33,9%	89	34,1%	(27,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>										
Property rates	87 125	17 838	20,5%	16 681	19,1%	34 519	39,6%	15 952	22,9%	4,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	4	1,0%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	162 325	-	-	-	-	-	-	42 541	28,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>448 003</b>	<b>25</b>	<b>-</b>	<b>190</b>	<b>-</b>	<b>215</b>	<b>-</b>	<b>300</b>	<b>2%</b>	<b>(36,8%)</b>
Employee related costs	142 589	-	-	-	-	-	-	-	-	-
Remuneration of councillors	8 007	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	74 787	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	76	0,5%	(100,0%)
Debt impairment	86 481	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	95 719	-	-	-	-	-	-	-	-	-
Interest	3 500	-	-	-	-	-	-	-	-	-
Contracted services	17 171	-	-	-	-	-	-	65	0,2%	(100,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	19 749	25	0,1%	190	1,0%	215	1,1%	159	2,4%	19,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(27 792)</b>	<b>45 337</b>		<b>(554 225)</b>		<b>(508 888)</b>		<b>22 446</b>		
Transfers and subsidies - capital (monetary allocations)	70 000	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>42 208</b>	<b>45 337</b>		<b>(554 225)</b>		<b>(508 888)</b>		<b>22 446</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>42 208</b>	<b>45 337</b>		<b>(554 225)</b>		<b>(508 888)</b>		<b>22 446</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>42 208</b>	<b>45 337</b>		<b>(554 225)</b>		<b>(508 888)</b>		<b>22 446</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>42 208</b>	<b>45 337</b>		<b>(554 225)</b>		<b>(508 888)</b>		<b>22 446</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>74 068</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>(100,0%)</b>
National Government	74 068	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>74 068</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	2	-	(100,0%)
<b>Capital Expenditure Functional</b>	<b>74 068</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>(100,0%)</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 227	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	2	2%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>72 840</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Energy sources	3 826	-	-	-	-	-	-	-	-	-
Water Management	34 809	-	-	-	-	-	-	-	-	-
Waste Water Management	34 206	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>297 959</b>	<b>(1 916)</b>	<b>(.6%)</b>	<b>21 583</b>	<b>7.2%</b>	<b>19 667</b>	<b>6.6%</b>	-	-	-	<b>(100.0%)</b>
Property rates	21 826	(1 828)	(8.4%)	5 111	23.4%	3 283	15.0%	-	-	-	(100.0%)
Service charges	41 685	(68)	(.2%)	20	-	(48)	(.1%)	-	-	-	(100.0%)
Other revenue	1 272	(20)	(1.6%)	88	6.9%	67	5.3%	-	-	-	(100.0%)
Transfers and Subsidies - Operational	162 325	-	-	648	4%	648	4%	-	-	-	(100.0%)
Transfers and Subsidies - Capital	70 000	-	-	15 716	22.5%	15 716	22.5%	-	-	-	(100.0%)
Interest	850	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(277 397)</b>	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(273 897)	-	-	-	-	-	-	-	-	-	-
Finance charges	(3 500)	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>20 561</b>	<b>(1 916)</b>	<b>(9.3%)</b>	<b>21 583</b>	<b>105.0%</b>	<b>19 667</b>	<b>95.7%</b>	-	-	-	<b>(100.0%)</b>
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>(86)</b>	<b>7</b>	<b>(8.3%)</b>	-	-	<b>7</b>	<b>(8.3%)</b>	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(86)	7	(8.3%)	-	-	7	(8.3%)	-	-	-	-
<b>Payments</b>	<b>(85 178)</b>	-	-	-	-	-	-	-	-	-	-
Capital assets	(85 178)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(85 264)</b>	<b>7</b>	-	-	-	<b>7</b>	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(64 703)</b>	<b>(1 908)</b>	<b>2.9%</b>	<b>21 583</b>	<b>(33.4%)</b>	<b>19 674</b>	<b>(30.4%)</b>	-	-	-	<b>(100.0%)</b>
Cash/cash equivalents at the year begin:	1 571	-	-	(1 908)	(121.5%)	-	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	(63 132)	(1 908)	3.0%	19 674	(31.2%)	19 674	(31.2%)	-	-	-	(100.0%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 097	.9%	4 019	.9%	4 121	.9%	431 220	97.2%	443 456	30.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 195	1.3%	818	.9%	1 603	1.7%	88 480	96.1%	92 095	6.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 554	1.8%	5 325	1.8%	5 301	1.7%	288 071	94.7%	304 251	20.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 597	1.0%	2 562	1.0%	2 595	1.0%	239 653	96.9%	247 407	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 384	.9%	1 366	.9%	1 383	.9%	142 057	97.2%	146 191	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	64	2.1%	57	1.9%	57	1.9%	2 828	94.1%	3 005	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	105 927	100.0%	105 927	7.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	3	-	(2 371)	(2.1%)	113 408	102.1%	111 041	7.6%	-	-	-	-
<b>Total By Income Source</b>	<b>14 892</b>	<b>1.0%</b>	<b>14 150</b>	<b>1.0%</b>	<b>12 688</b>	<b>.9%</b>	<b>1 411 644</b>	<b>97.1%</b>	<b>1 453 374</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 375	1.6%	1 140	1.3%	235	.3%	85 045	96.9%	87 795	6.0%	-	-	-	-
Commercial	1 048	2.2%	925	2.0%	925	2.0%	44 367	93.9%	47 264	3.3%	-	-	-	-
Households	12 310	.9%	11 928	.9%	11 371	.9%	1 279 901	97.3%	1 315 510	90.5%	-	-	-	-
Other	159	5.7%	156	5.6%	158	5.6%	2 332	83.1%	2 805	.2%	-	-	-	-
<b>Total By Customer Group</b>	<b>14 892</b>	<b>1.0%</b>	<b>14 150</b>	<b>1.0%</b>	<b>12 688</b>	<b>.9%</b>	<b>1 411 644</b>	<b>97.1%</b>	<b>1 453 374</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	25 699	100.0%	25 699	(70.0%)
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(679)	1.7%	(597)	1.5%	(38 485)	96.8%	(39 761)	108.3%
Auditor-General	-	-	-	-	-	-	(9 993)	100.0%	(9 993)	27.2%
Other	-	-	(98)	.8%	(680)	5.4%	(11 896)	93.9%	(12 674)	34.5%
<b>Total</b>	-	-	<b>(777)</b>	<b>2.1%</b>	<b>(1 277)</b>	<b>3.5%</b>	<b>(34 675)</b>	<b>94.4%</b>	<b>(36 729)</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mojalefa Matole	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 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	203 697	17 163	8,4%	41 746	20,5%	58 909	28,9%	26 405	25,5%	58,1%
<b>Exchange Revenue</b>										
Service charges - Electricity	24 203	(9)	-	86	4%	77	3%	174	2,5%	(50,9%)
Service charges - Water	1 459	952	65,3%	794	54,4%	1 746	119,7%	564	91,1%	40,8%
Service charges - Waste Water Management	17 694	3 745	21,2%	6 704	37,9%	10 449	59,1%	4 886	56,1%	37,2%
Service charges - Waste Management	10 605	2 433	22,9%	4 352	41,0%	6 785	64,0%	3 176	55,9%	37,0%
Sale of Goods and Rendering of Services	872	118	13,5%	133	15,3%	251	28,8%	319	55,1%	(58,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 577	6 183	17,4%	12 856	36,1%	19 039	53,5%	8 214	58,8%	56,5%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	117	31	26,1%	13	10,9%	43	37,1%	21	17,0%	(39,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	27	112	410,9%	(26)	(95,1%)	86	315,8%	8	-	(435,3%)
<b>Non-Exchange Revenue</b>										
Property rates	21 986	2 838	12,9%	9 611	43,7%	12 450	56,6%	3 208	39,5%	199,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	50	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	79 978	-	-	3 330	4,2%	3 330	4,2%	-	-	(100,0%)
Interest	11 129	760	6,8%	3 892	35,0%	4 652	41,8%	5 835	952,9%	(33,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	174 297	56 568	32,5%	46 734	26,8%	103 302	59,3%	31 366	44,9%	49,0%
Employee related costs	67 777	13 544	20,0%	15 201	22,4%	28 745	42,4%	8 381	33,1%	81,4%
Remuneration of councillors	5 345	1 497	28,0%	1 335	25,0%	2 832	53,0%	734	31,3%	81,7%
Bulk purchases - electricity	30 480	10 354	34,0%	5 820	19,1%	16 175	53,1%	5 164	38,7%	12,7%
Inventory consumed	10 260	2 549	24,8%	1 846	18,0%	4 395	42,8%	1 332	110,6%	38,7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 167	-	-	-	-	-	-	-	-	-
Interest	1 000	5 247	524,7%	4 901	490,1%	10 148	1 014,8%	2 080	418,1%	135,6%
Contracted services	17 400	18 575	106,8%	14 530	83,5%	33 104	190,3%	11 806	121,3%	23,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	-	-	-	-	-	-	-	-	-
Operational costs	10 868	4 802	44,2%	3 100	28,5%	7 903	72,7%	1 869	35,7%	65,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	29 401	(39 405)		(4 988)		(44 393)		(4 962)		
Transfers and subsidies - capital (monetary allocations)	90 708	90 326	99,6%	67 661	74,6%	157 986	174,2%	15 514	27,1%	336,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	120 108	50 920		62 673		113 593		10 553		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	120 108	50 920		62 673		113 593		10 553		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	120 108	50 920		62 673		113 593		10 553		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	120 108	50 920		62 673		113 593		10 553		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	90 708	57 233	63,1%	60 472	66,7%	117 704	129,8%	13 491	26,5%	348,2%
National Government	90 708	57 233	63,1%	60 472	66,7%	117 704	129,8%	13 491	26,5%	348,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	90 708	57 233	63,1%	60 472	66,7%	117 704	129,8%	13 491	26,5%	348,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	90 708	57 233	63,1%	60 472	66,7%	117 704	129,8%	13 491	26,5%	348,2%
<b>Municipal governance and administration</b>										
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	854	645	75,5%	140	16,4%	785	92,0%	-	7,5%	(100,0%)
Community and Social Services	854	645	75,5%	140	16,4%	785	92,0%	-	60,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	10 156	1 139	11,2%	454	4,5%	1 594	15,7%	2 430	67,3%	(81,3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 156	1 139	11,2%	454	4,5%	1 594	15,7%	2 430	67,3%	(81,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	79 698	55 448	69,6%	59 877	75,1%	115 325	144,7%	11 060	24,2%	441,4%
Energy sources	1 960	-	-	1 400	71,4%	1 400	71,4%	-	-	(100,0%)
Water Management	54 666	53 182	97,3%	54 742	100,1%	107 924	197,4%	6 859	24,2%	698,2%
Waste Water Management	23 071	2 266	9,8%	3 735	16,2%	6 001	26,0%	4 202	24,4%	(11,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>262 565</b>	<b>28 028</b>	<b>10,7%</b>	<b>24 295</b>	<b>9,3%</b>	<b>52 322</b>	<b>19,9%</b>	<b>3 791</b>	<b>4,5%</b>	<b>540,8%</b>	
Property rates	21 986	16 342	74,3%	13 327	60,6%	29 668	134,9%	2 035	103,7%	554,8%	
Service charges	21 584	10 709	49,6%	10 268	47,6%	20 978	97,2%	1 687	10,4%	508,8%	
Other revenue	1 603	977	60,9%	699	43,6%	1 676	104,5%	69	33,8%	909,9%	
Transfers and Subsidies - Operational	79 978	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	90 708	-	-	-	-	-	-	-	-	-	
Interest	46 706	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(143 130)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,2%</b>	<b>-</b>	
Suppliers and employees	(142 130)	-	-	-	-	-	-	-	13,2%	-	
Finance charges	(1 000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>119 435</b>	<b>28 028</b>	<b>23,5%</b>	<b>24 295</b>	<b>20,3%</b>	<b>52 322</b>	<b>43,8%</b>	<b>3 791</b>	<b>(7,8%)</b>	<b>540,8%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>(12)</b>	<b>12</b>	<b>(100,2%)</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>(100,2%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(12)	12	(100,2%)	-	-	12	(100,2%)	-	-	-	
<b>Payments</b>	<b>(90 708)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Capital assets	(90 708)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(90 720)</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>28 716</b>	<b>28 040</b>	<b>97,6%</b>	<b>24 295</b>	<b>84,6%</b>	<b>52 334</b>	<b>182,3%</b>	<b>3 791</b>	<b>(56,1%)</b>	<b>540,8%</b>	
Cash/cash equivalents at the year begin:	2 986	-	-	28 040	939,2%	-	-	(10 439)	-	(368,6%)	
Cash/cash equivalents at the year end:	<b>31 701</b>	<b>28 040</b>	<b>88,5%</b>	<b>52 334</b>	<b>165,1%</b>	<b>52 334</b>	<b>165,1%</b>	<b>(6 648)</b>	<b>(45,7%)</b>	<b>(887,2%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	497	1,4%	488	1,4%	1 040	3,0%	32 334	94,1%	34 359	7,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	192	1,1%	213	1,2%	253	1,4%	16 887	96,2%	17 545	3,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 671	4,1%	2 794	4,3%	2 713	4,1%	57 237	87,5%	65 414	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 530	1,6%	3 655	1,7%	3 440	1,6%	206 396	95,1%	217 021	45,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 285	1,6%	2 300	1,6%	2 234	1,6%	135 059	95,2%	141 878	29,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	1,1%	40	1,1%	39	1,1%	3 474	96,7%	3 592	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30	5,1%	18	3,2%	6	1,0%	525	90,7%	579	,1%	-	-	-	-
<b>Total By Income Source</b>	<b>9 244</b>	<b>1,9%</b>	<b>9 508</b>	<b>2,0%</b>	<b>9 725</b>	<b>2,0%</b>	<b>451 912</b>	<b>94,1%</b>	<b>480 390</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 107	4,1%	2 426	4,7%	2 201	4,3%	44 711	86,9%	51 445	10,7%	-	-	-	-
Commercial	539	3,2%	575	3,4%	517	3,1%	15 087	90,2%	16 718	3,5%	-	-	-	-
Households	6 598	1,6%	6 507	1,6%	7 007	1,7%	392 113	95,1%	412 226	85,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>9 244</b>	<b>1,9%</b>	<b>9 508</b>	<b>2,0%</b>	<b>9 725</b>	<b>2,0%</b>	<b>451 912</b>	<b>94,1%</b>	<b>480 390</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	32	100,0%	32	-
Trade Creditors	4 108	6,2%	266	,4%	9 418	14,3%	52 147	79,1%	65 939	95,1%
Auditor-General	-	-	-	-	-	-	198	100,0%	198	,3%
Other	360	11,4%	14	,4%	490	15,5%	2 298	72,7%	3 163	4,6%
<b>Total</b>	<b>4 468</b>	<b>6,4%</b>	<b>280</b>	<b>,4%</b>	<b>9 909</b>	<b>14,3%</b>	<b>54 675</b>	<b>78,9%</b>	<b>69 332</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Caswell Thokwe	053 541 0014
Financial Manager	Mr Thabo Matle	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: TSWELOPELE (FS183)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>214 986</b>	<b>87 910</b>	<b>40,9%</b>	<b>57 712</b>	<b>26,8%</b>	<b>145 622</b>	<b>67,7%</b>	<b>52 620</b>	<b>65,7%</b>	<b>9,7%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	62 262	13 013	20,9%	11 419	18,3%	24 432	39,2%	10 522	48,0%	8,5%
Service charges - Water	5 760	1 635	28,4%	1 777	30,9%	3 413	59,3%	1 315	51,2%	35,2%
Service charges - Waste Water Management	7 011	938	13,4%	939	13,4%	1 877	26,8%	974	30,4%	(3,6%)
Service charges - Waste Management	4 048	1 007	24,9%	1 007	24,9%	2 014	49,8%	936	50,0%	7,6%
Sale of Goods and Rendering of Services	1 140	99	8,7%	205	18,0%	304	26,6%	679	70,8%	(68,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 300	(65)	(5,0%)	1 442	110,9%	1 377	105,9%	18	2,6%	7 777,5%
Dividends	130	88	67,9%	53	40,5%	141	108,5%	(490)	61,0%	(110,8%)
Rent on Land	600	450	75,0%	47	7,9%	497	82,9%	68	126,3%	(29,9%)
Rental from Fixed Assets	490	195	39,8%	573	116,9%	768	156,7%	511	233,8%	12,2%
Licence and permits	80	29	35,8%	37	46,4%	66	82,2%	11	27,4%	231,5%
Operational Revenue	1 350	113	8,3%	117	8,7%	230	17,0%	1 663	167,8%	(92,9%)
<b>Non-Exchange Revenue</b>										
Property rates	29 557	27 316	92,4%	4 790	16,2%	32 106	108,6%	4 074	81,8%	17,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	666	18	2,7%	307	46,1%	325	48,8%	24	8,3%	1 175,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	100 292	41 391	41,3%	33 285	33,2%	74 675	74,5%	30 785	71,0%	8,1%
Interest	300	1 684	561,2%	1 713	571,1%	3 397	1 132,3%	1 530	1 043,4%	12,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>244 918</b>	<b>37 044</b>	<b>15,1%</b>	<b>37 980</b>	<b>15,5%</b>	<b>75 025</b>	<b>30,6%</b>	<b>41 851</b>	<b>24,0%</b>	<b>(9,2%)</b>
Employee related costs	88 639	243	3%	114	1%	357	4%	102	1%	11,4%
Remuneration of councillors	6 226	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	49 933	13 634	27,3%	10 495	21,0%	24 129	48,3%	16 153	32,2%	(35,0%)
Inventory consumed	8 801	3 360	38,2%	2 213	25,1%	5 573	63,3%	6 518	62,5%	(66,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 000	-	-	-	-	-	-	-	-	-
Interest	2 500	3 535	141,4%	4 033	161,3%	7 568	302,7%	2 502	168,3%	61,2%
Contracted services	43 174	9 602	22,2%	10 419	24,1%	20 021	46,4%	7 236	47,1%	44,0%
Transfers and subsidies	15	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 000	-	-	4	-	4	-	-	1%	(100,0%)
Operational costs	12 630	6 671	52,8%	10 704	84,7%	17 375	137,6%	9 339	123,8%	14,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(29 933)</b>	<b>50 866</b>		<b>19 731</b>		<b>70 597</b>		<b>10 769</b>		
Transfers and subsidies - capital (monetary allocations)	37 968	(13 939)	(36,7%)	(15 472)	(40,8%)	(29 411)	(77,5%)	(8 694)	(44,0%)	78,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>8 035</b>	<b>36 927</b>		<b>4 259</b>		<b>41 186</b>		<b>2 074</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>8 035</b>	<b>36 927</b>		<b>4 259</b>		<b>41 186</b>		<b>2 074</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>8 035</b>	<b>36 927</b>		<b>4 259</b>		<b>41 186</b>		<b>2 074</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>8 035</b>	<b>36 927</b>		<b>4 259</b>		<b>41 186</b>		<b>2 074</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>40 838</b>	<b>41</b>	<b>,1%</b>	<b>664</b>	<b>1,6%</b>	<b>706</b>	<b>1,7%</b>	<b>1 829</b>	<b>8,8%</b>	<b>(63,7%)</b>
National Government	33 868	-	-	-	-	-	-	663	1,9%	(100,0%)
Provincial Government	3 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>36 868</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>663</b>	<b>1,9%</b>	<b>(100,0%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 970	41	1,0%	664	16,7%	706	17,8%	1 165	69,5%	(43,0%)
<b>Capital Expenditure Functional</b>	<b>40 838</b>	<b>80</b>	<b>,2%</b>	<b>675</b>	<b>1,7%</b>	<b>755</b>	<b>1,8%</b>	<b>838</b>	<b>8,8%</b>	<b>(19,4%)</b>
<b>Municipal governance and administration</b>	<b>750</b>	<b>41</b>	<b>5,5%</b>	<b>84</b>	<b>11,1%</b>	<b>125</b>	<b>16,6%</b>	<b>1 156</b>	<b>67,3%</b>	<b>(92,8%)</b>
Executive and Council	130	24	18,4%	42	32,0%	65	50,4%	1 030	82,5%	(96,0%)
Finance and administration	620	17	2,8%	42	6,8%	59	9,6%	126	35,7%	(66,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 376</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>,2%</b>	<b>10</b>	<b>,2%</b>	<b>8</b>	<b>,4%</b>	<b>21,8%</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 376	-	-	10	2%	10	2%	8	4%	21,8%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>2 600</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>2,1%</b>	<b>54</b>	<b>2,1%</b>	<b>(327)</b>	<b>49,0%</b>	<b>(116,6%)</b>
Planning and Development	100	-	-	54	54,1%	54	54,1%	9	35,6%	482,7%
Road Transport	2 500	-	-	-	-	-	-	(336)	49,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>32 112</b>	<b>39</b>	<b>,1%</b>	<b>527</b>	<b>1,6%</b>	<b>566</b>	<b>1,8%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Energy sources	7 000	-	-	-	-	-	-	-	-	-
Water Management	16 662	39	2%	10	1%	49	3%	-	-	(100,0%)
Waste Water Management	8 400	-	-	510	6,1%	510	6,1%	-	-	(100,0%)
Waste Management	50	-	-	7	13,8%	7	13,8%	-	-	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>245 912</b>	<b>179 214</b>	<b>72.9%</b>	<b>145 520</b>	<b>59.2%</b>	<b>324 734</b>	<b>132.1%</b>	<b>56 162</b>	<b>55.4%</b>	<b>159.1%</b>
Property rates	28 079	8 279	29.5%	5 809	20.7%	14 088	50.2%	5 105	36.8%	13.8%
Service charges	75 126	16 695	22.2%	15 914	21.2%	32 609	43.4%	12 548	42.5%	26.8%
Other revenue	3 146	105 740	3 360.7%	78 975	2 510.1%	184 715	5 870.8%	2 480	238.1%	3 084.1%
Transfers and Subsidies - Operational	100 292	40 842	40.7%	32 962	32.9%	73 904	73.6%	31 056	70.8%	6.1%
Transfers and Subsidies - Capital	37 968	7 616	20.1%	11 823	31.1%	19 439	51.2%	4 955	42.9%	138.6%
Interest	1 300	42	3.3%	37	2.8%	79	6.1%	18	2.4%	101.0%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(208 262)</b>	<b>(46 161)</b>	<b>22.2%</b>	<b>(42 408)</b>	<b>20.4%</b>	<b>(88 568)</b>	<b>42.5%</b>	<b>(42 141)</b>	<b>42.3%</b>	<b>.6%</b>
Suppliers and employees	(205 762)	(46 161)	22.4%	(42 408)	20.6%	(88 568)	43.0%	(42 141)	42.6%	.6%
Finance charges	(2 500)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>37 650</b>	<b>133 053</b>	<b>353.4%</b>	<b>103 113</b>	<b>273.9%</b>	<b>236 166</b>	<b>627.3%</b>	<b>14 021</b>	<b>136.8%</b>	<b>635.4%</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>1 858</b>	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 358	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(40 448)</b>	<b>(39)</b>	<b>.1%</b>	<b>(480)</b>	<b>1.2%</b>	<b>(518)</b>	<b>1.3%</b>	<b>(954)</b>	<b>7.1%</b>	<b>(49.7%)</b>
Capital assets	(40 448)	(39)	.1%	(480)	1.2%	(518)	1.3%	(954)	7.1%	(49.7%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(38 590)</b>	<b>(39)</b>	<b>.1%</b>	<b>(480)</b>	<b>1.2%</b>	<b>(518)</b>	<b>1.3%</b>	<b>(954)</b>	<b>7.4%</b>	<b>(49.7%)</b>
<b>Cash Flow from/(used) Financing Activities</b>										
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(940)</b>	<b>133 014</b>	<b>(14 146.0%)</b>	<b>102 633</b>	<b>(10 914.9%)</b>	<b>235 647</b>	<b>(25 060.9%)</b>	<b>13 067</b>	<b>(878.5%)</b>	<b>685.4%</b>
Cash/cash equivalents at the year begin:	21 073	10 481	49.7%	143 495	680.9%	10 481	49.7%	32 621	21.0%	339.9%
Cash/cash equivalents at the year end:	20 133	143 495	712.8%	246 128	1 222.5%	246 128	1 222.5%	45 688	255.3%	438.7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	679	3.6%	528	2.8%	391	2.1%	17 335	91.6%	18 933	9.8%	11	.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 221	16.3%	1 256	6.4%	1 117	5.7%	14 114	71.6%	19 709	10.2%	19	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 350	1.5%	905	1.0%	1 341	1.5%	88 565	96.1%	92 161	47.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	670	2.4%	596	2.1%	578	2.1%	25 905	93.4%	27 749	14.3%	0	-	-	-
Receivables from Exchange Transactions - Waste Management	414	2.2%	366	2.0%	355	1.9%	17 389	93.9%	18 524	9.6%	22	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	575	3.4%	574	3.4%	573	3.4%	14 975	89.7%	16 698	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	122	100.0%	122	.1%	(0)	(.3%)	-	-
<b>Total By Income Source</b>	<b>6 910</b>	<b>3.6%</b>	<b>4 226</b>	<b>2.2%</b>	<b>4 354</b>	<b>2.2%</b>	<b>178 407</b>	<b>92.0%</b>	<b>193 896</b>	<b>100.0%</b>	<b>52</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	958	8.8%	895	8.2%	794	7.3%	8 219	75.6%	10 867	5.6%	-	-	-	-
Commercial	3 490	3.1%	1 564	1.4%	1 958	1.7%	106 009	93.8%	113 022	58.3%	13	.1%	-	-
Households	2 462	3.5%	1 766	2.5%	1 602	2.3%	64 178	91.7%	70 007	36.1%	39	.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>6 910</b>	<b>3.6%</b>	<b>4 226</b>	<b>2.2%</b>	<b>4 354</b>	<b>2.2%</b>	<b>178 407</b>	<b>92.0%</b>	<b>193 896</b>	<b>100.0%</b>	<b>52</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	4 715	6.1%	4 456	5.8%	7 563	9.8%	60 718	78.4%	77 452	47.5%
Bulk Water	205	1.7%	194	1.6%	194	1.6%	11 561	95.1%	12 154	7.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 112	1.6%	722	1.0%	697	1.0%	67 020	96.4%	69 551	42.7%
Auditor-General	467	12.0%	2 276	58.7%	1 133	29.2%	-	-	3 876	2.4%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>6 498</b>	<b>4.0%</b>	<b>7 648</b>	<b>4.7%</b>	<b>9 588</b>	<b>5.9%</b>	<b>139 299</b>	<b>85.4%</b>	<b>163 033</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Boltshoko Peroival Dikoko	051 853 1111
Financial Manager	Mr Thabiso Joseph Matyesini	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: MATJHABENG (FS184)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>4 158 412</b>	<b>978 752</b>	<b>23,5%</b>	<b>875 287</b>	<b>21,0%</b>	<b>1 854 039</b>	<b>44,6%</b>	<b>763 781</b>	<b>43,2%</b>	<b>14,6%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	1 101 361	218 391	19,8%	178 334	16,2%	396 725	36,0%	160 741	38,5%	10,9%
Service charges - Water	627 451	122 958	19,6%	130 697	20,8%	253 655	40,4%	125 436	54,2%	4,2%
Service charges - Waste Water Management	208 284	58 702	28,2%	57 545	27,6%	116 248	55,8%	47 271	49,9%	21,7%
Service charges - Waste Management	139 292	36 365	26,1%	35 400	25,4%	71 765	51,5%	28 555	45,3%	24,0%
Sale of Goods and Rendering of Services	33 907	1 415	4,2%	1 757	5,2%	3 172	9,4%	7 500	21,4%	(76,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	249 086	109 209	43,8%	114 357	45,9%	223 566	89,8%	84 979	69,7%	34,6%
Interest earned from Current and Non Current Assets	4 870	3 451	70,9%	223	4,6%	3 674	75,4%	1 925	89,9%	(88,4%)
Dividends	38	27	71,1%	16	42,5%	43	113,6%	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	28 183	5 493	19,5%	5 176	18,4%	10 669	37,9%	5 279	39,4%	(1,9%)
Licence and permits	218	105	48,3%	62	28,5%	167	76,8%	76	64,9%	(18,1%)
Operational Revenue	499 213	626	1%	1 232	2%	1 859	4%	1 542	5%	(20,1%)
<b>Non-Exchange Revenue</b>										
Property rates	466 597	119 233	25,6%	119 665	25,6%	238 898	51,2%	104 164	47,2%	14,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 284	885	3,1%	352	1,2%	1 237	4,4%	267	2,3%	31,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	692 171	285 587	41,3%	213 152	30,8%	498 739	72,1%	183 712	63,9%	16,0%
Interest	19 458	16 305	83,8%	17 318	89,0%	33 623	172,8%	12 334	123,0%	40,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	60 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 974 219</b>	<b>812 424</b>	<b>20,4%</b>	<b>537 407</b>	<b>13,5%</b>	<b>1 349 831</b>	<b>34,0%</b>	<b>452 943</b>	<b>23,0%</b>	<b>18,6%</b>
Employee related costs	952 980	244 229	25,6%	231 754	24,3%	475 982	49,9%	229 540	48,8%	1,0%
Remuneration of councillors	39 362	2 556	6,5%	2 373	6,0%	4 929	12,5%	2 355	12,0%	8%
Bulk purchases - electricity	667 847	315 762	47,3%	102 966	15,4%	418 728	62,7%	38 367	16,5%	168,4%
Inventory consumed	856 891	174 249	20,3%	138 866	16,2%	313 116	36,5%	48 487	9,6%	186,4%
Debt impairment	457 798	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	248 648	-	-	-	-	-	-	-	-	-
Interest	183 884	95	1%	48	-	144	1%	70	3%	(30,7%)
Contracted services	97 256	22 064	22,7%	26 402	27,1%	48 466	49,8%	47 678	35,4%	(44,6%)
Transfers and subsidies	1 330	(393)	(29,6%)	-	-	(393)	(29,6%)	643	93,1%	(100,0%)
Irrecoverable debts written off	218 853	21 412	9,8%	7 219	3,3%	28 631	13,1%	1 856	7%	288,9%
Operational costs	249 371	32 450	13,0%	27 777	11,1%	60 227	24,2%	83 947	46,1%	(66,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>184 193</b>	<b>166 328</b>		<b>337 880</b>		<b>504 208</b>		<b>310 838</b>		
Transfers and subsidies - capital (monetary allocations)	192 914	-	-	97 943	50,8%	97 943	50,8%	25 260	24,4%	287,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>377 107</b>	<b>166 328</b>		<b>435 824</b>		<b>602 152</b>		<b>336 098</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>377 107</b>	<b>166 328</b>		<b>435 824</b>		<b>602 152</b>		<b>336 098</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>377 107</b>	<b>166 328</b>		<b>435 824</b>		<b>602 152</b>		<b>336 098</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>377 107</b>	<b>166 328</b>		<b>435 824</b>		<b>602 152</b>		<b>336 098</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>202 914</b>	<b>35 994</b>	<b>17,7%</b>	<b>54 039</b>	<b>26,6%</b>	<b>90 032</b>	<b>44,4%</b>	<b>57 277</b>	<b>45,4%</b>	<b>(5,7%)</b>
National Government	192 914	25 732	13,3%	42 666	22,1%	68 398	35,5%	26 697	23,2%	59,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>192 914</b>	<b>25 732</b>	<b>13,3%</b>	<b>42 666</b>	<b>22,1%</b>	<b>68 398</b>	<b>35,5%</b>	<b>26 697</b>	<b>23,2%</b>	<b>59,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	10 262	102,6%	11 372	113,7%	21 634	216,3%	30 580	415,8%	(62,8%)
<b>Capital Expenditure Functional</b>	<b>202 914</b>	<b>35 994</b>	<b>17,7%</b>	<b>54 039</b>	<b>26,6%</b>	<b>90 032</b>	<b>44,4%</b>	<b>57 277</b>	<b>45,4%</b>	<b>(5,7%)</b>
<b>Municipal governance and administration</b>	<b>10 000</b>	<b>9 396</b>	<b>94,0%</b>	<b>10 732</b>	<b>107,3%</b>	<b>20 138</b>	<b>201,3%</b>	<b>20 008</b>	<b>397,7%</b>	<b>(63,0%)</b>
Executive and Council	10 000	9 208	92,1%	10 462	104,6%	19 670	196,7%	27 391	372,2%	(61,8%)
Finance and administration	-	188	-	271	-	458	-	1 447	-	(81,3%)
Internal audit	-	-	-	-	-	-	-	170	-	(100,0%)
<b>Community and Public Safety</b>	<b>-</b>	<b>1 693</b>	<b>-</b>	<b>1 992</b>	<b>-</b>	<b>3 685</b>	<b>-</b>	<b>130</b>	<b>22,9%</b>	<b>1 427,8%</b>
Community and Social Services	-	-	-	93	-	93	-	-	-	(100,0%)
Sport And Recreation	-	1 670	-	1 899	-	3 569	-	-	-	(100,0%)
Public Safety	-	23	-	-	-	23	-	-	-	-
Housing	-	-	-	-	-	-	-	130	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>89 469</b>	<b>17 703</b>	<b>19,8%</b>	<b>26 053</b>	<b>29,1%</b>	<b>43 756</b>	<b>48,9%</b>	<b>268</b>	<b>-</b>	<b>9 639,2%</b>
Planning and Development	-	(109)	-	-	-	(109)	-	-	-	-
Road Transport	89 469	17 811	19,9%	26 053	29,1%	43 865	49,0%	268	-	9 639,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>103 445</b>	<b>7 202</b>	<b>7,0%</b>	<b>15 261</b>	<b>14,8%</b>	<b>22 463</b>	<b>21,7%</b>	<b>27 844</b>	<b>23,1%</b>	<b>(45,2%)</b>
Energy sources	30 000	1 128	3,8%	5 481	18,3%	6 610	22,0%	1 592	37,8%	244,3%
Water Management	-	755	-	3 022	-	3 777	-	1 258	12,3%	140,3%
Waste Water Management	52 513	5 319	10,1%	6 758	12,9%	12 077	23,0%	24 994	28,1%	(73,0%)
Waste Management	20 932	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>-</b>	<b>(100,0%)</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>3 611 437</b>	<b>250 313</b>	<b>6.9%</b>	<b>515 218</b>	<b>14.3%</b>	<b>765 531</b>	<b>21.2%</b>	<b>390 294</b>	<b>23.9%</b>	<b>32.0%</b>	
Property rates	412 014	55 829	13.6%	59 633	14.5%	115 461	28.0%	57 762	33.4%	3.2%	
Service charges	1 845 025	199 518	10.8%	220 129	11.9%	419 647	22.7%	185 471	26.9%	18.7%	
Other revenue	464 475	(316 636)	(68.2%)	(28 201)	(6.1%)	(344 837)	(74.2%)	145 136	50.1%	(119.4%)	
Transfers and Subsidies - Operational	692 171	288 500	41.7%	208 467	30.1%	496 967	71.8%	-	-	(100.0%)	
Transfers and Subsidies - Capital	192 914	19 624	10.2%	54 950	28.5%	74 575	38.7%	-	-	(100.0%)	
Interest	4 801	3 451	71.9%	223	4.6%	3 674	76.5%	1 925	89.9%	(88.4%)	
Dividends	38	27	71.1%	16	42.5%	43	113.6%	-	-	(100.0%)	
<b>Payments</b>	<b>(2 898 365)</b>	<b>(934 520)</b>	<b>32.2%</b>	<b>(553 273)</b>	<b>19.1%</b>	<b>(1 487 792)</b>	<b>51.3%</b>	<b>(575 167)</b>	<b>46.3%</b>	<b>(3.8%)</b>	
Suppliers and employees	(2 714 481)	(934 520)	34.4%	(553 273)	20.4%	(1 487 792)	54.8%	(575 167)	46.3%	(3.8%)	
Finance charges	(183 884)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>713 072</b>	<b>(684 207)</b>	<b>(96.0%)</b>	<b>(38 055)</b>	<b>(5.3%)</b>	<b>(722 262)</b>	<b>(101.3%)</b>	<b>(184 874)</b>	<b>(52.3%)</b>	<b>(79.4%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>(199 696)</b>	<b>21 641</b>	<b>(10.8%)</b>	<b>-</b>	<b>-</b>	<b>21 641</b>	<b>(10.8%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Proceeds on disposal of PPE	60 000	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(259 255)	21 605	(8.3%)	-	-	21 605	(8.3%)	-	-	-	
Decrease (increase) in non-current investments	(441)	37	(8.3%)	-	-	37	(8.3%)	-	-	-	
<b>Payments</b>	<b>-</b>	<b>(35 994)</b>	<b>-</b>	<b>(54 039)</b>	<b>-</b>	<b>(90 032)</b>	<b>-</b>	<b>(57 277)</b>	<b>45.4%</b>	<b>(5.7%)</b>	
Capital assets	-	(35 994)	-	(54 039)	-	(90 032)	-	(57 277)	45.4%	(5.7%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(199 696)</b>	<b>(14 352)</b>	<b>7.2%</b>	<b>(54 039)</b>	<b>27.1%</b>	<b>(68 391)</b>	<b>34.2%</b>	<b>(57 277)</b>	<b>70.4%</b>	<b>(5.7%)</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>618</b>	<b>-</b>	<b>644</b>	<b>-</b>	<b>1 262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	618	-	644	-	1 262	-	-	-	(100.0%)	
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>618</b>	<b>-</b>	<b>644</b>	<b>-</b>	<b>1 262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>513 376</b>	<b>(697 941)</b>	<b>(136.0%)</b>	<b>(91 450)</b>	<b>(17.8%)</b>	<b>(789 391)</b>	<b>(153.8%)</b>	<b>(242 151)</b>	<b>(66.4%)</b>	<b>(62.2%)</b>	
Cash/cash equivalents at the year begin:	-	173 088	-	(623 732)	-	173 088	-	8 379	-	(7 544.3%)	
Cash/cash equivalents at the year end:	513 376	(623 732)	(121.5%)	(715 181)	(139.3%)	(715 181)	(139.3%)	(235 038)	(35.6%)	204.3%	

#### 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	54 370	2.4%	47 749	2.1%	46 354	2.0%	2 122 382	93.5%	2 270 855	32.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	58 832	10.4%	26 282	4.6%	20 595	3.6%	462 025	81.4%	567 734	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 058	4.8%	22 684	3.1%	21 367	2.9%	654 184	89.2%	733 293	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 217	2.1%	18 420	1.9%	18 076	1.8%	934 118	94.2%	991 830	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 107	2.1%	11 286	1.8%	11 070	1.8%	581 859	94.3%	617 321	8.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 502	1.0%	1 504	1.0%	1 492	1.0%	141 888	96.9%	146 385	2.1%	-	-	-	-
Interest on Arrear Debtor Accounts	44 853	2.7%	43 917	2.7%	42 913	2.6%	1 524 996	92.1%	1 656 678	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	371	5%	270	4%	346	5%	70 474	98.6%	71 461	1.0%	-	-	-	-
<b>Total By Income Source</b>	<b>229 309</b>	<b>3.3%</b>	<b>172 111</b>	<b>2.4%</b>	<b>162 212</b>	<b>2.3%</b>	<b>6 491 925</b>	<b>92.0%</b>	<b>7 055 558</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	12 892	8.1%	11 536	7.2%	8 934	5.6%	126 466	79.1%	159 828	2.3%	-	-	-	-
Commercial	65 681	5.1%	28 057	2.2%	25 122	2.0%	1 157 370	90.7%	1 276 231	18.1%	-	-	-	-
Households	150 736	2.7%	132 518	2.4%	128 156	2.3%	5 208 089	92.7%	5 619 499	79.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>229 309</b>	<b>3.3%</b>	<b>172 111</b>	<b>2.4%</b>	<b>162 212</b>	<b>2.3%</b>	<b>6 491 925</b>	<b>92.0%</b>	<b>7 055 558</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	7 694	1%	72 914	1.2%	81 401	1.3%	5 992 236	97.4%	6 154 245	50.5%
Bulk Water	62 110	1.1%	69 752	1.2%	76 137	1.3%	5 467 543	96.3%	5 675 543	46.5%
PAYE deductions	12 915	100.0%	-	-	-	-	-	-	12 915	1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	742	2%	22 401	6.4%	2 670	8%	322 040	92.6%	347 853	2.9%
Auditor-General	649	10.6%	3 329	54.2%	2 163	35.2%	-	-	6 140	1%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>84 110</b>	<b>7%</b>	<b>168 395</b>	<b>1.4%</b>	<b>162 371</b>	<b>1.3%</b>	<b>11 781 819</b>	<b>96.6%</b>	<b>12 196 697</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Adv Lonwabo Ngogo	057 391 3135
Financial Manager	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: NALA (FS185)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>534 054</b>	<b>50 694</b>	<b>9,5%</b>	<b>99 930</b>	<b>18,7%</b>	<b>150 624</b>	<b>28,2%</b>	<b>126 443</b>	<b>29,7%</b>	<b>(21,0%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	130 443	19 075	14,6%	18 497	14,2%	37 572	28,8%	24 927	23,2%	(25,8%)
Service charges - Water	64 455	10 322	16,0%	10 336	16,0%	20 658	32,0%	16 538	36,1%	(37,5%)
Service charges - Waste Water Management	29 725	7 269	24,5%	7 269	24,5%	14 538	48,9%	10 288	59,6%	(29,3%)
Service charges - Waste Management	20 462	4 709	23,0%	4 710	23,0%	9 418	46,0%	6 665	51,6%	(29,3%)
Sale of Goods and Rendering of Services	4 525	472	10,4%	250	5,5%	722	16,0%	507	14,1%	(50,7%)
Agency services	2	1	48,2%	-	-	1	48,2%	0	26,8%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	84 917	3 480	4,1%	3 743	4,4%	7 223	8,5%	10 412	20,0%	(64,1%)
Interest earned from Current and Non Current Assets	1 122	680	60,6%	170	15,2%	850	75,8%	737	74,7%	(76,9%)
Dividends	-	8	-	3	-	11	-	-	119,2%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	223	132	59,0%	(184)	(82,6%)	(53)	(23,5%)	115	70,3%	(259,5%)
Licence and permits	0	-	-	-	-	-	-	-	-	-
Operational Revenue	236	69	29,2%	63	26,7%	132	56,0%	93	54,9%	(32,4%)
<b>Non-Exchange Revenue</b>										
Property rates	28 099	4 461	15,9%	4 026	14,3%	8 487	30,2%	6 758	30,4%	(40,4%)
Surcharges and Taxes	5 935	-	-	1 756	29,6%	1 756	29,6%	1 835	34,4%	(4,3%)
Fines, penalties and forfeits	86	16	18,8%	18	21,1%	34	40,0%	34	43,3%	(47,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	163 824	-	-	49 276	30,1%	49 276	30,1%	47 526	30,8%	3,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	7	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>580 614</b>	<b>106 903</b>	<b>18,4%</b>	<b>81 633</b>	<b>14,1%</b>	<b>188 536</b>	<b>32,5%</b>	<b>113 023</b>	<b>26,2%</b>	<b>(27,8%)</b>
Employee related costs	181 573	39 304	21,6%	35 877	19,8%	75 181	41,4%	47 304	39,1%	(24,2%)
Remuneration of councillors	10 086	1 996	19,8%	1 565	15,5%	3 562	35,3%	2 350	32,8%	(33,4%)
Bulk purchases - electricity	81 000	33 834	41,8%	8 890	11,0%	42 723	52,7%	15 402	13,1%	(42,3%)
Inventory consumed	52 580	10 991	20,9%	19 795	37,6%	30 786	58,6%	27 272	37,7%	(27,4%)
Debt impairment	125 364	-	-	-	-	(5)	-	-	-	(100,0%)
Depreciation and amortisation	44 150	-	-	(12)	-	12	-	-	-	(100,0%)
Interest	21 000	11 112	52,9%	6 155	29,3%	17 266	82,2%	6 865	44,0%	(10,3%)
Contracted services	26 294	7 488	28,5%	6 935	26,4%	14 423	54,9%	10 016	42,4%	(30,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	25 504	2 178	8,5%	2 409	9,4%	4 587	18,0%	3 814	25,7%	(36,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	13 063	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(46 559)</b>	<b>(56 209)</b>		<b>18 298</b>		<b>(37 911)</b>		<b>13 420</b>		
Transfers and subsidies - capital (monetary allocations)	44 590	-	-	11 685	26,2%	11 685	26,2%	12 234	30,8%	(4,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(1 969)</b>	<b>(56 209)</b>		<b>29 982</b>		<b>(26 226)</b>		<b>25 655</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(1 969)</b>	<b>(56 209)</b>		<b>29 982</b>		<b>(26 226)</b>		<b>25 655</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(1 969)</b>	<b>(56 209)</b>		<b>29 982</b>		<b>(26 226)</b>		<b>25 655</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(1 969)</b>	<b>(56 209)</b>		<b>29 982</b>		<b>(26 226)</b>		<b>25 655</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>44 590</b>	<b>11 093</b>	<b>24,9%</b>	<b>10 842</b>	<b>24,3%</b>	<b>21 935</b>	<b>49,2%</b>	<b>10 716</b>	<b>27,1%</b>	<b>1,2%</b>
National Government	44 590	11 093	24,9%	10 842	24,3%	21 935	49,2%	10 716	27,1%	1,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>44 590</b>	<b>11 093</b>	<b>24,9%</b>	<b>10 842</b>	<b>24,3%</b>	<b>21 935</b>	<b>49,2%</b>	<b>10 716</b>	<b>27,1%</b>	<b>1,2%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>44 590</b>	<b>11 737</b>	<b>26,3%</b>	<b>12 013</b>	<b>26,9%</b>	<b>23 750</b>	<b>53,3%</b>	<b>11 064</b>	<b>25,6%</b>	<b>8,6%</b>
<b>Municipal governance and administration</b>	<b>644</b>	<b>644</b>		<b>1 171</b>		<b>1 815</b>		<b>348</b>	<b>9,8%</b>	<b>236,2%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	644	-	1 171	-	1 815	-	348	9,8%	236,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 411</b>	<b>354</b>	<b>25,1%</b>			<b>354</b>	<b>25,1%</b>	<b>289</b>	<b>17,9%</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 411	354	25,1%	-	-	354	25,1%	289	17,9%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>14 956</b>	<b>2 414</b>	<b>16,1%</b>	<b>5 721</b>	<b>38,3%</b>	<b>8 135</b>	<b>54,4%</b>	<b>6 956</b>	<b>30,8%</b>	<b>(17,8%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 956	2 414	16,1%	5 721	38,3%	8 135	54,4%	6 956	30,8%	(17,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>28 222</b>	<b>8 325</b>	<b>29,5%</b>	<b>5 121</b>	<b>18,1%</b>	<b>13 447</b>	<b>47,6%</b>	<b>3 471</b>	<b>21,9%</b>	<b>47,5%</b>
Energy sources	-	-	-	156	-	156	-	-	-	(100,0%)
Water Management	20 222	6 258	30,9%	2 644	13,1%	8 902	44,0%	692	282,4%	-
Waste Water Management	8 000	2 067	25,8%	2 321	29,0%	4 388	54,8%	2 780	17,6%	(16,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>397 534</b>	-	-	-	-	-	-	-	-	-	-
Property rates	18 265	-	-	-	-	-	-	-	-	-	-
Service charges	159 305	-	-	-	-	-	-	-	-	-	-
Other revenue	11 551	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	163 824	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	44 590	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(457 914)</b>	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(457 914)	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(60 380)</b>	-	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>-</b>	-	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>											
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(60 380)</b>	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	<b>(60 380)</b>	-	-	-	-	-	-	-	-	-	-

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5 746	3.1%	5 731	3.1%	5 875	3.2%	165 291	90.5%	182 643	25.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 199	29.6%	1 047	5.0%	890	4.2%	12 833	61.2%	20 959	2.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 382	5.9%	1 962	3.4%	1 768	3.1%	49 952	87.5%	57 065	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 551	3.3%	3 171	3.0%	3 072	2.9%	97 298	90.9%	107 093	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 324	2.4%	2 179	2.3%	2 161	2.3%	88 811	93.0%	95 475	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 877	100.0%	1 877	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	3 745	1.9%	3 788	2.0%	185 582	96.1%	193 116	26.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 695	3.8%	2 044	2.9%	1 701	2.4%	64 411	90.9%	70 851	9.7%	-	-	-	-
<b>Total By Income Source</b>	<b>23 896</b>	<b>3.3%</b>	<b>19 880</b>	<b>2.7%</b>	<b>19 247</b>	<b>2.6%</b>	<b>666 057</b>	<b>91.4%</b>	<b>729 079</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 180	2.3%	1 302	2.6%	1 260	2.5%	46 841	92.6%	50 583	6.9%	-	-	-	-
Commercial	7 673	15.5%	1 748	3.5%	1 242	2.5%	38 927	78.5%	49 590	6.8%	-	-	-	-
Households	15 023	2.4%	16 808	2.7%	16 726	2.7%	568 509	92.1%	617 066	84.6%	-	-	-	-
Other	20	.2%	22	.2%	18	.2%	11 779	99.5%	11 840	1.6%	-	-	-	-
<b>Total By Customer Group</b>	<b>23 896</b>	<b>3.3%</b>	<b>19 880</b>	<b>2.7%</b>	<b>19 247</b>	<b>2.6%</b>	<b>666 057</b>	<b>91.4%</b>	<b>729 079</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	17 400	2.2%	16 107	2.0%	764 902	95.8%	798 408	67.7%
Bulk Water	-	-	-	-	-	-	254 533	100.0%	254 533	21.6%
PAYE deductions	13	100.0%	-	-	-	-	-	-	13	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4	100.0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 939	14.6%	2 618	2.3%	13 258	11.4%	83 079	71.7%	115 894	9.8%
Auditor-General	3 172	60.9%	2 034	39.1%	-	-	-	-	5 206	.4%
Other	250	5.4%	11	.2%	1 107	24.0%	3 244	70.3%	4 612	.4%
<b>Total</b>	<b>20 379</b>	<b>1.7%</b>	<b>22 062</b>	<b>1.9%</b>	<b>30 472</b>	<b>2.6%</b>	<b>1 105 758</b>	<b>93.8%</b>	<b>1 178 671</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Sekonyela Joseph Lehoenyane	056 514 9200
Financial Manager	Mr MF LEKITLANE	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: LEJWELEPUTSWA (DC18)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	159 413	63 665	39,9%	51 541	32,3%	115 206	72,3%	4 094	39,2%	1 159,0%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	12	-	5	-	17	-	-	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165	32	19,6%	25	15,0%	57	34,6%	112	128,6%	(77,8%)
Interest earned from Current and Non Current Assets	5 390	807	15,0%	1 922	35,7%	2 729	50,6%	2 098	82,3%	(8,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	97	63	64,7%	132	136,4%	195	201,1%	46	67,0%	187,8%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	153 761	62 752	40,8%	49 457	32,2%	112 209	73,0%	1 839	38,2%	2 590,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	207 703	48 078	23,1%	48 296	23,3%	96 374	46,4%	28 827	32,9%	67,5%
Employee related costs	120 434	26 537	22,0%	27 908	23,2%	54 445	45,2%	16 288	35,1%	71,3%
Remuneration of councillors	11 220	2 850	25,4%	2 825	25,2%	5 675	50,6%	1 933	41,3%	46,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 462	377	15,3%	486	19,7%	863	35,0%	506	30,2%	(4,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 871	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	22 356	3 999	17,9%	7 685	34,4%	11 684	52,3%	4 808	36,1%	59,8%
Transfers and subsidies	17 135	9 095	53,1%	2 223	13,0%	11 318	66,0%	465	6,3%	377,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	28 225	5 220	18,5%	7 170	25,4%	12 389	43,9%	4 827	40,9%	48,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	(48 290)	15 587		3 245		18 832		(24 733)		
Transfers and subsidies - capital (monetary allocations)	-	-	-	814	-	814	-	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	(48 290)	15 587		4 059		19 646		(24 733)		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	(48 290)	15 587		4 059		19 646		(24 733)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	(48 290)	15 587		4 059		19 646		(24 733)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	(48 290)	15 587		4 059		19 646		(24 733)		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	7 400	942	12,7%	758	10,2%	1 700	23,0%	69	1,7%	993,7%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 400	942	12,7%	758	10,2%	1 700	23,0%	69	1,7%	993,7%
<b>Capital Expenditure Functional</b>	7 400	942	12,7%	758	10,2%	1 700	23,0%	69	1,7%	993,7%
<b>Municipal governance and administration</b>	6 800	851	12,5%	565	8,3%	1 416	20,8%	69	1,8%	715,3%
Executive and Council	3 650	78	2,1%	200	5,5%	277	7,6%	13	1,6%	1 395,8%
Finance and administration	3 150	774	24,6%	365	11,6%	1 139	36,1%	56	1,9%	552,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	500	-	-	186	37,2%	186	37,2%	-	-	(100,0%)
Community and Social Services	100	-	-	86	86,0%	86	86,0%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	400	-	-	100	25,0%	100	25,0%	-	-	(100,0%)
<b>Economic and Environmental Services</b>	100	91	91,0%	7	7,0%	98	98,0%	-	53,6%	(100,0%)
Planning and Development	100	91	91,0%	7	7,0%	98	98,0%	-	53,6%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	159 248	66 002	41,4%	51 246	32,2%	117 248	73,6%	3 430	40,8%	1 394,2%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	
Other revenue	97	45	46,8%	113	116,6%	158	163,4%	867	1 290,7%	(87,0%)	
Transfers and Subsidies - Operational	153 761	65 150	42,4%	49 211	32,0%	114 361	74,4%	570	39,1%	8 533,5%	
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	25,0%	
Interest	5 390	807	15,0%	1 922	35,7%	2 729	50,6%	1 993	-	(3,6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(202 329)	(56 091)	27,7%	(54 644)	27,0%	(110 735)	54,7%	(30 747)	40,2%	77,7%	
Suppliers and employees	(202 329)	(56 091)	27,7%	(54 644)	27,0%	(110 735)	54,7%	(30 747)	40,2%	77,7%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	(43 081)	9 911	(23,0%)	(3 398)	7,9%	6 513	(15,1%)	(27 317)	37,1%	(87,6%)	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	12	-	5	-	17	-	-	-	(100,0%)	
Proceeds on disposal of PPE	-	12	-	5	-	17	-	-	-	(100,0%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(7 400)	-	-	-	-	-	-	-	-	-	
Capital assets	(7 400)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	(7 400)	12	(2%)	5	(1%)	17	(2%)	-	-	(100,0%)	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	
<b>Net Increase/(Decrease) in cash held</b>	(50 481)	9 922	(19,7%)	(3 393)	6,7%	6 529	(12,9%)	(27 317)	28,0%	(87,6%)	
Cash/cash equivalents at the year begin:	111 526	106 197	95,2%	116 120	104,1%	106 197	95,2%	128 894	92,0%	(9,9%)	
Cash/cash equivalents at the year end:	61 045	116 120	190,2%	112 727	184,7%	112 727	184,7%	101 576	118,6%	11,0%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	15 474	100,0%	15 474	49,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	15 524	100,0%	15 523	50,1%	-	-	-	-
<b>Total By Income Source</b>	(0)	-	-	-	-	-	30 998	100,0%	30 998	100,0%	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	30 998	100,0%	30 998	100,0%	-	-	-	-
<b>Total By Customer Group</b>	(0)	-	-	-	-	-	30 998	100,0%	30 998	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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	135	100,0%	-	-	-	-	-	-	135	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	135	100,0%	-	-	-	-	-	-	135	100,0%

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: SETSOTO (FS191)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>658 565</b>	<b>218 710</b>	<b>33,2%</b>	<b>196 304</b>	<b>29,8%</b>	<b>415 014</b>	<b>63,0%</b>	<b>172 579</b>	<b>59,4%</b>	<b>13,7%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	109 264	28 349	25,9%	24 708	22,6%	53 057	48,6%	21 748	48,7%	13,6%
Service charges - Water	70 092	21 312	30,4%	22 046	31,5%	43 358	61,9%	19 349	55,3%	13,9%
Service charges - Waste Water Management	40 258	10 649	26,5%	10 615	26,4%	21 264	52,8%	9 997	50,7%	6,2%
Service charges - Waste Management	54 253	13 760	25,4%	13 752	25,3%	27 512	50,7%	12 920	50,4%	6,4%
Sale of Goods and Rendering of Services	1 765	468	26,5%	506	28,6%	974	55,2%	458	58,4%	10,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	40 000	13 646	34,1%	14 178	35,4%	27 823	69,6%	11 787	61,8%	20,3%
Interest earned from Current and Non Current Assets	3 500	2 529	72,2%	4 338	123,9%	6 866	196,2%	2 514	102,6%	72,5%
Dividends	80	81	101,2%	-	-	81	101,2%	-	127,9%	-
Rent on Land	1 201	384	32,0%	451	37,6%	835	69,5%	377	2 759,5%	19,6%
Rental from Fixed Assets	75	34	45,6%	19	25,0%	53	70,7%	21	(478,7%)	(12,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	375	101	27,0%	104	27,8%	206	54,9%	99	35,3%	5,3%
<b>Non-Exchange Revenue</b>										
Property rates	76 749	20 471	26,7%	20 826	27,1%	41 297	53,8%	17 107	46,1%	21,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	119	1 192,1%	32	320,5%	151	1 512,6%	37	29,6%	(13,1%)
Licences or permits	6	46	763,7%	17	285,7%	63	1 049,3%	3	7,8%	525,8%
Transfer and subsidies - Operational	255 437	106 647	41,8%	84 655	33,1%	191 302	74,9%	75 926	71,2%	11,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 500	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	114	-	56	-	171	-	235	-	(76,1%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>658 500</b>	<b>179 343</b>	<b>27,2%</b>	<b>188 977</b>	<b>28,7%</b>	<b>368 320</b>	<b>55,9%</b>	<b>116 538</b>	<b>39,1%</b>	<b>62,2%</b>
Employee related costs	235 003	58 207	24,8%	59 371	25,3%	117 579	50,0%	58 300	48,5%	5,5%
Remuneration of councillors	14 641	3 441	23,5%	4 305	29,4%	7 745	52,9%	3 620	58,4%	18,9%
Bulk purchases - electricity	123 272	32 122	26,1%	22 334	18,1%	54 457	44,2%	19 239	47,8%	16,1%
Inventory consumed	23 833	2 790	11,7%	4 001	16,8%	6 791	28,5%	1 272	14,3%	214,5%
Debt impairment	32 469	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	110 734	41 828	37,8%	42 758	38,6%	84 586	76,4%	-	-	(100,0%)
Interest	2 502	1	-	73	2,9%	74	3,0%	974	74,0%	(92,5%)
Contracted services	25 949	5 862	22,6%	10 421	40,2%	16 283	62,8%	10 784	96,2%	(3,4%)
Transfers and subsidies	38 952	3 789	9,7%	8 505	21,8%	12 294	31,6%	10 589	135,7%	(19,7%)
Irrecoverable debts written off	20 182	17 603	87,2%	25 068	124,2%	42 671	211,4%	6 309	35,5%	297,3%
Operational costs	30 963	13 699	44,2%	12 142	39,2%	25 840	83,5%	7 449	67,4%	63,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>66</b>	<b>39 367</b>		<b>7 326</b>		<b>46 694</b>		<b>56 040</b>		
Transfers and subsidies - capital (monetary allocations)	220 198	26 114	11,9%	22 342	10,1%	48 456	22,0%	(2 387)	24,1%	(1 035,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>220 264</b>	<b>65 481</b>		<b>29 668</b>		<b>95 149</b>		<b>53 653</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>220 264</b>	<b>65 481</b>		<b>29 668</b>		<b>95 149</b>		<b>53 653</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>220 264</b>	<b>65 481</b>		<b>29 668</b>		<b>95 149</b>		<b>53 653</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	65	17	26,9%	17	26,9%	35	53,8%	18	-	(-3%)
<b>Surplus/(Deficit) for the year</b>	<b>220 329</b>	<b>65 499</b>		<b>29 686</b>		<b>95 184</b>		<b>53 671</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>231 198</b>	<b>23 489</b>	<b>10,2%</b>	<b>30 228</b>	<b>13,1%</b>	<b>53 717</b>	<b>23,2%</b>	<b>71 541</b>	<b>35,5%</b>	<b>(57,7%)</b>
National Government	220 198	22 363	10,2%	30 054	13,6%	52 417	23,8%	71 211	34,7%	(57,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>220 198</b>	<b>22 363</b>	<b>10,2%</b>	<b>30 054</b>	<b>13,6%</b>	<b>52 417</b>	<b>23,8%</b>	<b>71 211</b>	<b>34,7%</b>	<b>(57,8%)</b>
Borrowing	11 000	1 122	10,2%	11	,1%	1 133	10,3%	3	-	292,7%
Internally generated funds	-	4	-	163	-	167	-	327	367,6%	(50,3%)
<b>Capital Expenditure Functional</b>	<b>231 218</b>	<b>24 062</b>	<b>10,4%</b>	<b>30 929</b>	<b>13,4%</b>	<b>54 991</b>	<b>23,8%</b>	<b>71 917</b>	<b>32,4%</b>	<b>(57,0%)</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>137</b>	<b>-</b>	<b>149</b>	<b>-</b>	<b>368</b>	<b>128,7%</b>	<b>(62,9%)</b>
Executive and Council	-	8	-	39	-	47	-	6	538,3%	537,6%
Finance and administration	-	4	-	97	-	102	-	362	40,8%	(73,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>11 000</b>	<b>60</b>	<b>,5%</b>	<b>3</b>	<b>-</b>	<b>63</b>	<b>,6%</b>	<b>98</b>	<b>1,7%</b>	<b>(97,2%)</b>
Community and Social Services	-	60	-	-	-	60	-	-	-	-
Sport And Recreation	11 000	-	-	3	-	3	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	98	2,3%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>5 000</b>	<b>110</b>	<b>2,2%</b>	<b>7 257</b>	<b>145,1%</b>	<b>7 368</b>	<b>147,4%</b>	<b>6</b>	<b>,1%</b>	<b>123 241,4%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 000	110	2,2%	7 257	145,1%	7 368	147,4%	6	,1%	123 241,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>215 218</b>	<b>23 879</b>	<b>11,1%</b>	<b>23 533</b>	<b>10,9%</b>	<b>47 412</b>	<b>22,0%</b>	<b>71 445</b>	<b>33,5%</b>	<b>(67,1%)</b>
Energy sources	8 000	1 355	16,9%	-	-	1 355	16,9%	235	5,0%	(100,0%)
Water Management	184 173	21 695	11,8%	22 490	12,2%	44 185	24,0%	69 884	35,2%	(67,8%)
Waste Water Management	12 025	829	6,9%	1 032	8,6%	1 861	15,5%	1 327	-	(22,3%)
Waste Management	11 020	-	-	11	,1%	11	-	-	-	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	307 691	245 399	79,8%	170 930	55,6%	416 329	135,3%	194 552	158,0%	(12,1%)	
Property rates	23 852	11 746	49,2%	9 680	40,6%	21 426	89,8%	75 213	308,4%	(87,1%)	
Service charges	17 042	36 748	215,6%	30 535	179,2%	67 282	394,8%	24 881	(320,2%)	22,7%	
Other revenue	(15 098)	861	(5,7%)	1 026	(6,8%)	1 887	(12,5%)	1 685	(5,8%)	(39,1%)	
Transfers and Subsidies - Operational	117 721	107 429	91,3%	58 103	49,4%	165 532	140,6%	25 544	99,3%	127,5%	
Transfers and Subsidies - Capital	164 173	86 373	52,6%	68 455	41,7%	154 828	94,3%	64 848	103,0%	5,6%	
Interest	-	2 243	-	3 132	-	5 374	-	2 380	-	31,6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(462 325)	(82 597)	17,9%	(85 815)	18,6%	(168 412)	36,4%	(120 993)	48,7%	(29,1%)	
Suppliers and employees	(429 155)	(82 597)	19,2%	(85 815)	20,0%	(168 412)	39,2%	(120 993)	48,7%	(29,1%)	
Finance charges	(2 502)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(30 668)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>(154 634)</b>	<b>162 802</b>	<b>(105,3%)</b>	<b>85 115</b>	<b>(55,0%)</b>	<b>247 917</b>	<b>(160,3%)</b>	<b>73 559</b>	<b>(405,6%)</b>	<b>15,7%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	287	114	39,9%	56	19,6%	171	59,5%	235	500,0%	(76,1%)	
Proceeds on disposal of PPE	-	114	-	56	-	171	-	235	-	(76,1%)	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	287	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	(30 250)	-	(34 725)	-	(64 975)	-	(81 561)	42,7%	(57,4%)	
Capital assets	-	(30 250)	-	(34 725)	-	(64 975)	-	(81 561)	42,7%	(57,4%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>287</b>	<b>(30 136)</b>	<b>(10 511,5%)</b>	<b>(34 669)</b>	<b>(12 092,8%)</b>	<b>(64 805)</b>	<b>(22 604,2%)</b>	<b>(81 326)</b>	<b>42,6%</b>	<b>(57,4%)</b>	
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>	(11 000)	-	-	(0)	-	(0)	-	-	4%	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	(11 000)	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	(0)	-	(0)	-	-	-	(100,0%)	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>(11 000)</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>3%</b>	<b>(100,0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(165 348)</b>	<b>132 666</b>	<b>(80,2%)</b>	<b>50 446</b>	<b>(30,5%)</b>	<b>183 112</b>	<b>(110,7%)</b>	<b>(7 767)</b>	<b>(72,4%)</b>	<b>(749,5%)</b>	
Cash/cash equivalents at the year begin:	93 197	66 208	71,0%	198 874	213,4%	66 208	71,0%	315 946	196,6%	(37,1%)	
Cash/cash equivalents at the year end:	(72 150)	198 874	(275,6%)	249 320	(345,6%)	249 320	(345,6%)	308 180	(123,2%)	(19,1%)	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	7 349	4,0%	6 762	3,7%	6 285	3,4%	163 392	88,9%	183 788	28,5%	(1 697)	(9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 241	12,9%	2 262	6,9%	1 686	5,1%	24 758	75,1%	32 947	5,1%	(25)	(1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5 314	6,0%	3 533	4,0%	3 259	3,7%	77 143	86,4%	89 249	13,8%	(228)	(3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 238	3,6%	2 960	3,3%	2 868	3,2%	80 638	89,9%	89 704	13,9%	(625)	(7%)	-	-
Receivables from Exchange Transactions - Waste Management	4 143	3,4%	3 811	3,2%	3 698	3,1%	108 927	90,3%	120 580	18,7%	(916)	(8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 830	3,8%	4 668	3,7%	4 510	3,6%	111 514	88,8%	125 523	19,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	6%	17	5%	20	5%	3 757	98,5%	3 816	6%	(654)	(17,1%)	-	-
<b>Total By Income Source</b>	<b>29 138</b>	<b>4,5%</b>	<b>24 015</b>	<b>3,7%</b>	<b>22 327</b>	<b>3,5%</b>	<b>570 128</b>	<b>88,3%</b>	<b>645 607</b>	<b>100,0%</b>	<b>(4 145)</b>	<b>(,6%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 588	6,2%	2 494	6,0%	2 399	5,7%	34 280	82,1%	41 761	6,5%	0	-	-	-
Commercial	6 147	6,3%	3 254	3,3%	2 481	2,5%	85 706	87,8%	97 587	15,1%	(74)	(1%)	-	-
Households	20 403	4,0%	18 267	3,6%	17 446	3,4%	450 142	88,9%	506 259	78,4%	(4 072)	(8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>29 138</b>	<b>4,5%</b>	<b>24 015</b>	<b>3,7%</b>	<b>22 327</b>	<b>3,5%</b>	<b>570 128</b>	<b>88,3%</b>	<b>645 607</b>	<b>100,0%</b>	<b>(4 145)</b>	<b>(,6%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	7 662	100,0%	-	-	-	-	-	-	7 662	67,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 443	65,8%	141	3,8%	22	6%	1 106	29,8%	3 712	32,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>10 105</b>	<b>88,8%</b>	<b>141</b>	<b>1,2%</b>	<b>22</b>	<b>2%</b>	<b>1 106</b>	<b>9,7%</b>	<b>11 374</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mrs N.F. Malejle	051 933 9302
Financial Manager	Mr Nicholas Lefa Moletsane	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: DIHLABENG (FS192)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 047 130</b>	<b>284 634</b>	<b>27,2%</b>	<b>245 029</b>	<b>23,4%</b>	<b>529 663</b>	<b>50,6%</b>	<b>197 466</b>	<b>49,9%</b>	<b>24,1%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	280 454	69 854	24,9%	58 082	20,7%	127 936	45,6%	50 197	47,8%	15,7%
Service charges - Water	80 560	17 272	21,4%	18 082	22,4%	35 354	43,9%	18 915	53,0%	(4,4%)
Service charges - Waste Water Management	69 179	15 356	22,2%	14 921	21,6%	30 277	43,8%	13 889	48,9%	7,4%
Service charges - Waste Management	69 179	15 904	23,0%	15 158	21,9%	31 062	44,9%	14 030	44,9%	8,0%
Sale of Goods and Rendering of Services	3 716	1 095	29,5%	1 369	36,8%	2 464	66,3%	803	45,1%	70,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	79 072	23 446	29,7%	24 528	31,0%	47 974	60,7%	18 475	71,7%	32,8%
Interest earned from Current and Non Current Assets	376	178	47,3%	85	22,5%	178	69,8%	120	40 264,0%	(29,4%)
Dividends	27	13	49,6%	-	-	13	49,6%	-	92,3%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 492	1 873	28,8%	1 391	21,4%	3 264	50,3%	1 372	55,6%	1,4%
Licence and permits	78	96	123,7%	30	38,3%	126	162,0%	30	75,2%	,4%
Operational Revenue	2 123	235	11,1%	90	4,2%	325	15,3%	719	31,0%	(87,5%)
<b>Non-Exchange Revenue</b>										
Property rates	180 611	45 631	25,3%	36 247	20,1%	81 878	45,3%	33 652	41,7%	7,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 903	32	1,7%	67	3,5%	99	5,2%	30	3,2%	124,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	241 526	88 779	36,8%	69 899	28,9%	158 678	65,7%	41 256	58,1%	69,4%
Interest	14 588	4 548	31,2%	4 763	32,6%	9 310	63,8%	3 667	73,1%	29,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 246	323	1,9%	318	1,8%	641	3,7%	302	3,9%	5,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	10	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 049 475</b>	<b>182 620</b>	<b>17,4%</b>	<b>283 303</b>	<b>27,0%</b>	<b>465 923</b>	<b>44,4%</b>	<b>179 686</b>	<b>40,9%</b>	<b>57,7%</b>
Employee related costs	374 545	85 427	22,8%	57 214	15,3%	142 640	38,1%	84 891	49,5%	(32,6%)
Remuneration of councillors	20 720	5 572	26,9%	4 376	21,1%	9 948	48,0%	5 664	62,1%	(22,7%)
Bulk purchases - electricity	175 000	33 762	19,3%	136 216	77,8%	169 979	97,1%	22 876	34,1%	495,4%
Inventory consumed	31 301	3 408	10,9%	7 819	25,0%	11 228	35,9%	4 275	47,9%	82,9%
Debt impairment	56 330	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 716	-	-	36 792	41,5%	36 792	41,5%	-	-	(100,0%)
Interest	12 355	9 033	73,1%	68	,5%	9 101	73,7%	535	42,8%	(87,3%)
Contracted services	156 696	25 665	16,4%	25 772	16,4%	51 437	32,8%	31 262	46,6%	(17,6%)
Transfers and subsidies	3 353	47	1,4%	(28)	(,8%)	19	,6%	-	-	(100,0%)
Irrecoverable debts written off	81 309	541	,7%	424	,5%	966	1,2%	17 648	32,4%	(97,6%)
Operational costs	49 149	19 165	39,0%	14 650	29,8%	33 814	68,8%	12 535	62,3%	16,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(2 344)</b>	<b>102 014</b>		<b>(38 274)</b>		<b>63 740</b>		<b>17 780</b>		
Transfers and subsidies - capital (monetary allocations)	126 184	17 069	13,5%	11 566	9,2%	28 634	22,7%	34 307	48,2%	(66,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>123 840</b>	<b>119 083</b>		<b>(26 709)</b>		<b>92 374</b>		<b>52 087</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>123 840</b>	<b>119 083</b>		<b>(26 709)</b>		<b>92 374</b>		<b>52 087</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>123 840</b>	<b>119 083</b>		<b>(26 709)</b>		<b>92 374</b>		<b>52 087</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>123 840</b>	<b>119 083</b>		<b>(26 709)</b>		<b>92 374</b>		<b>52 087</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>131 484</b>	<b>5 466</b>	<b>4,2%</b>	<b>26 760</b>	<b>20,4%</b>	<b>32 226</b>	<b>24,5%</b>	<b>28 859</b>	<b>41,5%</b>	<b>(7,3%)</b>
National Government	126 184	5 045	4,0%	21 851	17,3%	26 896	21,3%	27 651	48,7%	(21,0%)
Provincial Government	-	-	-	4 224	-	4 224	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>126 184</b>	<b>5 045</b>	<b>4,0%</b>	<b>26 075</b>	<b>20,7%</b>	<b>31 120</b>	<b>24,7%</b>	<b>27 651</b>	<b>48,7%</b>	<b>(5,7%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 300	421	7,9%	685	12,9%	1 105	20,9%	1 208	8,5%	(43,3%)
<b>Capital Expenditure Functional</b>	<b>131 484</b>	<b>5 466</b>	<b>4,2%</b>	<b>26 760</b>	<b>20,4%</b>	<b>32 226</b>	<b>24,5%</b>	<b>28 859</b>	<b>41,5%</b>	<b>(7,3%)</b>
<b>Municipal governance and administration</b>	<b>3 800</b>	<b>353</b>	<b>9,3%</b>	<b>331</b>	<b>8,7%</b>	<b>684</b>	<b>18,0%</b>	<b>405</b>	<b>5,8%</b>	<b>(18,2%)</b>
Executive and Council	-	41	-	16	-	57	-	239	32,1%	(93,4%)
Finance and administration	3 800	312	8,2%	315	8,3%	627	16,5%	166	4,4%	89,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>502</b>	<b>-</b>	<b>502</b>	<b>-</b>	<b>402</b>	<b>4,3%</b>	<b>24,9%</b>
Community and Social Services	-	-	-	502	-	502	-	402	4,6%	24,9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>17 776</b>	<b>68</b>	<b>,4%</b>	<b>9 378</b>	<b>52,8%</b>	<b>9 445</b>	<b>53,1%</b>	<b>2 762</b>	<b>17,3%</b>	<b>239,5%</b>
Planning and Development	17 776	-	-	7 824	44,0%	7 824	44,0%	388	16,9%	1 916,8%
Road Transport	-	68	-	1 554	-	1 621	-	2 374	17,4%	(34,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>109 908</b>	<b>5 045</b>	<b>4,6%</b>	<b>16 550</b>	<b>15,1%</b>	<b>21 595</b>	<b>19,6%</b>	<b>25 291</b>	<b>58,5%</b>	<b>(34,6%)</b>
Energy sources	1 500	-	-	98	6,5%	98	6,5%	345	13,9%	(71,6%)
Water Management	102 142	4 528	4,4%	16 444	16,1%	20 972	20,5%	24 945	60,8%	(34,1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	6 267	517	8,2%	7	,1%	524	8,4%	-	1,8%	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>901 313</b>	<b>226 274</b>	<b>25,1%</b>	<b>222 542</b>	<b>24,7%</b>	<b>448 816</b>	<b>49,8%</b>	<b>197 644</b>	<b>56,1%</b>	<b>12,6%</b>	
Property rates	158 160	26 981	17,1%	26 784	16,9%	53 765	34,0%	30 978	36,7%	(13,5%)	
Service charges	389 557	71 990	18,5%	71 318	18,3%	143 308	36,8%	70 701	36,3%	,9%	
Other revenue	(14 243)	41 095	(288,5%)	13 281	(93,2%)	54 376	(381,8%)	56 657	185,4%	(76,6%)	
Transfers and Subsidies - Operational	238 107	86 029	36,1%	66 823	28,1%	152 852	64,2%	39 256	318,1%	70,2%	
Transfers and Subsidies - Capital	129 704	-	-	44 252	34,1%	44 252	34,1%	-	-	(100,0%)	
Interest	0	166	34 261,8%	84	17 311,0%	250	51 572,7%	52	764,9%	61,2%	
Dividends	27	13	49,6%	-	-	13	49,6%	-	92,3%	-	
<b>Payments</b>	<b>(752 677)</b>	<b>(174 475)</b>	<b>23,2%</b>	<b>(189 628)</b>	<b>25,2%</b>	<b>(364 103)</b>	<b>48,4%</b>	<b>(150 909)</b>	<b>35,4%</b>	<b>25,7%</b>	
Suppliers and employees	(752 677)	(174 475)	23,2%	(189 628)	25,2%	(364 103)	48,4%	(150 909)	35,4%	25,7%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>148 635</b>	<b>51 799</b>	<b>34,8%</b>	<b>32 914</b>	<b>22,1%</b>	<b>84 713</b>	<b>57,0%</b>	<b>46 735</b>	<b>(35,5%)</b>	<b>(29,6%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(131 484)</b>	<b>(5 466)</b>	<b>4,2%</b>	<b>(26 760)</b>	<b>20,4%</b>	<b>(32 226)</b>	<b>24,5%</b>	<b>(28 859)</b>	<b>41,5%</b>	<b>(7,3%)</b>	
Capital assets	(131 484)	(5 466)	4,2%	(26 760)	20,4%	(32 226)	24,5%	(28 859)	41,5%	(7,3%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(131 484)</b>	<b>(5 466)</b>	<b>4,2%</b>	<b>(26 760)</b>	<b>20,4%</b>	<b>(32 226)</b>	<b>24,5%</b>	<b>(28 859)</b>	<b>41,5%</b>	<b>(7,3%)</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>(6 044)</b>	<b>(1 638)</b>	<b>27,1%</b>	<b>(1 433)</b>	<b>23,7%</b>	<b>(3 070)</b>	<b>50,8%</b>	<b>(1 865)</b>	<b>50,0%</b>	<b>(23,2%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	(7 459)	(1 865)	25,0%	(1 865)	25,0%	(3 730)	50,0%	(1 865)	50,0%	-	
Increase (decrease) in consumer deposits	1 415	227	16,0%	432	30,5%	659	46,6%	-	-	(100,0%)	
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>(6 044)</b>	<b>(1 638)</b>	<b>27,1%</b>	<b>(1 433)</b>	<b>23,7%</b>	<b>(3 070)</b>	<b>50,8%</b>	<b>(1 865)</b>	<b>50,0%</b>	<b>(23,2%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>11 107</b>	<b>44 696</b>	<b>402,4%</b>	<b>4 721</b>	<b>42,5%</b>	<b>49 417</b>	<b>444,9%</b>	<b>16 011</b>	<b>(5,8%)</b>	<b>(70,5%)</b>	
Cash/cash equivalents at the year begin:	11 232	18 178	161,8%	62 939	560,4%	18 178	161,8%	15 879	(49,6%)	296,4%	
Cash/cash equivalents at the year end:	22 339	62 939	281,7%	67 660	302,9%	67 660	302,9%	31 891	(8,6%)	112,2%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	12 634	3,6%	4 617	1,3%	4 535	1,3%	326 263	93,7%	348 048	21,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 113	25,5%	2 584	3,3%	2 697	3,4%	53 591	67,8%	78 986	4,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 926	8,6%	3 803	2,1%	3 449	1,9%	161 142	87,4%	184 320	11,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 271	4,0%	3 508	1,5%	3 459	1,5%	216 424	93,0%	232 662	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 978	3,4%	4 272	1,4%	4 275	1,4%	277 730	93,7%	296 255	17,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	19 583	4,2%	9 601	2,0%	9 471	2,0%	433 205	91,8%	471 860	28,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 189	2,9%	458	1,1%	524	1,3%	39 369	94,8%	41 540	2,5%	-	-	-	-
<b>Total By Income Source</b>	<b>88 693</b>	<b>5,4%</b>	<b>28 844</b>	<b>1,7%</b>	<b>28 410</b>	<b>1,7%</b>	<b>1 507 725</b>	<b>91,2%</b>	<b>1 653 671</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	8 237	6,5%	3 682	2,9%	3 843	3,0%	111 214	87,6%	126 975	7,7%	-	-	-	-
Commercial	29 354	13,7%	3 820	1,8%	3 466	1,8%	177 204	82,9%	213 844	12,9%	-	-	-	-
Households	50 969	3,9%	21 278	1,6%	21 037	1,6%	1 214 878	92,9%	1 308 162	79,1%	-	-	-	-
Other	133	2,8%	65	1,4%	64	1,4%	4 428	94,4%	4 690	3,3%	-	-	-	-
<b>Total By Customer Group</b>	<b>88 693</b>	<b>5,4%</b>	<b>28 844</b>	<b>1,7%</b>	<b>28 410</b>	<b>1,7%</b>	<b>1 507 725</b>	<b>91,2%</b>	<b>1 653 671</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	28 819	2,6%	-	-	29 899	2,7%	1 059 294	94,7%	1 118 012	86,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 672	70,0%	3 047	20,0%	211	1,4%	1 323	8,7%	15 254	1,2%
Auditor-General	1 232	34,2%	2 299	63,8%	1	-	70	2,0%	3 602	3,3%
Other	1 351	,8%	-	-	11 989	7,4%	148 046	91,7%	161 387	12,4%
<b>Total</b>	<b>42 073</b>	<b>3,2%</b>	<b>5 346</b>	<b>,4%</b>	<b>42 100</b>	<b>3,2%</b>	<b>1 208 734</b>	<b>93,1%</b>	<b>1 298 254</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr Qinimuzo Letlhala	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: NKETOANA (FS193)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>462 441</b>	<b>162 075</b>	<b>35,0%</b>	<b>155 700</b>	<b>33,7%</b>	<b>317 775</b>	<b>68,7%</b>	<b>131 253</b>	<b>61,3%</b>	<b>18,6%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	92 548	24 628	26,6%	22 840	24,7%	47 467	51,3%	19 290	37,7%	18,4%
Service charges - Water	61 626	20 495	33,3%	25 798	41,9%	46 293	75,1%	16 657	55,9%	54,9%
Service charges - Waste Water Management	29 612	7 516	25,4%	7 129	24,1%	14 645	49,5%	9 290	66,6%	(23,3%)
Service charges - Waste Management	27 914	8 274	29,6%	7 858	28,2%	16 132	57,8%	7 080	53,7%	11,0%
Sale of Goods and Rendering of Services	2 580	222	8,6%	203	7,9%	425	16,5%	219	22,5%	(7,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	93 880	45 008	47,9%	48 722	51,9%	93 730	99,8%	33 135	70,6%	47,0%
Interest earned from Current and Non Current Assets	290	253	87,1%	37	12,8%	290	99,9%	115	41,1%	(67,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 870	482	25,8%	426	22,8%	908	48,5%	402	39,6%	6,1%
Licence and permits	1 138	-	-	4	,4%	4	,4%	5	-	(12,9%)
Operational Revenue	202	12	6,0%	19	9,5%	31	15,5%	31	39,9%	(37,7%)
<b>Non-Exchange Revenue</b>										
Property rates	15 809	4 614	29,2%	4 581	29,0%	9 195	58,2%	4 289	77,4%	6,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	546	81	14,8%	173	31,7%	254	46,5%	4 367	3 908,3%	(96,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	134 425	50 492	37,6%	37 908	28,2%	88 400	65,8%	36 375	71,7%	4,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>631 676</b>	<b>117 293</b>	<b>18,6%</b>	<b>57 111</b>	<b>9,0%</b>	<b>174 404</b>	<b>27,6%</b>	<b>92 967</b>	<b>35,9%</b>	<b>(38,6%)</b>
Employee related costs	160 534	40 450	25,2%	27	-	40 477	25,2%	40 162	40,2%	(99,9%)
Remuneration of councillors	6 841	1 895	27,7%	-	-	1 895	27,7%	1 913	44,2%	(100,0%)
Bulk purchases - electricity	92 694	31 874	34,4%	21 181	22,9%	53 056	57,2%	11 810	35,9%	79,4%
Inventory consumed	27 668	1 140	4,1%	3 884	14,0%	5 024	18,2%	4 306	15,8%	(8,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	56 000	-	-	-	-	-	-	-	-	-
Interest	32 940	15 125	45,9%	9 442	28,7%	24 566	74,6%	6 210	46,1%	52,0%
Contracted services	35 000	13 571	38,8%	2 819	8,1%	16 390	46,8%	3 269	61,3%	(13,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	155 000	146	,1%	8 477	5,5%	8 623	5,6%	8 715	37,7%	(2,7%)
Operational costs	65 000	13 092	20,1%	11 281	17,4%	24 373	37,5%	16 583	57,5%	(32,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(169 235)</b>	<b>44 782</b>		<b>98 588</b>		<b>143 371</b>		<b>38 286</b>		
Transfers and subsidies - capital (monetary allocations)	185 718	20 038	10,8%	9 897	5,3%	29 935	16,1%	5 798	55,9%	70,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>16 483</b>	<b>64 821</b>		<b>108 485</b>		<b>173 306</b>		<b>44 084</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>16 483</b>	<b>64 821</b>		<b>108 485</b>		<b>173 306</b>		<b>44 084</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>16 483</b>	<b>64 821</b>		<b>108 485</b>		<b>173 306</b>		<b>44 084</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>16 483</b>	<b>64 821</b>		<b>108 485</b>		<b>173 306</b>		<b>44 084</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>197 218</b>	<b>30 766</b>	<b>15,6%</b>	<b>10 619</b>	<b>5,4%</b>	<b>41 385</b>	<b>21,0%</b>	<b>1 862</b>	<b>45,5%</b>	<b>470,4%</b>
National Government	185 718	30 766	16,6%	10 300	5,5%	41 065	22,1%	1 862	45,5%	453,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>185 718</b>	<b>30 766</b>	<b>16,6%</b>	<b>10 300</b>	<b>5,5%</b>	<b>41 065</b>	<b>22,1%</b>	<b>1 862</b>	<b>45,5%</b>	<b>453,3%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 500	1	-	319	2,8%	320	2,8%	-	-	(100,0%)
<b>Capital Expenditure Functional</b>	<b>197 218</b>	<b>30 766</b>	<b>15,6%</b>	<b>10 619</b>	<b>5,4%</b>	<b>41 385</b>	<b>21,0%</b>	<b>2 292</b>	<b>46,3%</b>	<b>363,4%</b>
<b>Municipal governance and administration</b>	<b>10 000</b>	<b>1</b>		<b>319</b>	<b>3,2%</b>	<b>320</b>	<b>3,2%</b>	<b>-</b>		<b>(100,0%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 000	1	-	319	3,2%	320	3,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>401</b>		<b>345</b>		<b>746</b>		<b>163</b>	<b>4,8%</b>	<b>112,1%</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	401	-	345	-	746	-	163	12,3%	112,1%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>-</b>	<b>5 052</b>		<b>-</b>		<b>5 052</b>		<b>165</b>		<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	5 052	-	-	-	5 052	-	165	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>187 218</b>	<b>25 313</b>	<b>13,5%</b>	<b>9 955</b>	<b>5,3%</b>	<b>35 268</b>	<b>18,8%</b>	<b>1 964</b>	<b>48,7%</b>	<b>406,9%</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	29 189	24 250	83,1%	9 955	34,1%	34 205	117,2%	1 703	52,4%	484,5%
Waste Water Management	29 630	1 062	3,6%	-	-	1 062	3,6%	261	36,2%	(100,0%)
Waste Management	128 399	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>		129 873	31,1%	86 495	20,7%	216 368	51,9%	76 767	69,5%	12,7%	
Property rates	22 379	3 687	16,5%	3 050	13,6%	6 737	30,1%	3 251	146,5%	(6,2%)	
Service charges	68 379	38 135	55,8%	33 922	52,5%	74 057	108,3%	30 483	72,3%	17,8%	
Other revenue	6 328	1 150	18,2%	4	,1%	1 154	18,2%	594	55,3%	(99,3%)	
Transfers and Subsidies - Operational	134 425	50 874	37,8%	37 621	28,0%	88 496	65,8%	36 549	72,6%	2,9%	
Transfers and Subsidies - Capital	185 718	36 028	19,4%	9 897	5,3%	45 925	24,7%	5 890	55,3%	68,0%	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>		(40 696)	-	(15 770)	-	(56 466)	-	(39 194)	30,2%	(59,8%)	
Suppliers and employees	-	(40 696)	-	(15 770)	-	(56 466)	-	(39 194)	32,7%	(59,8%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>417 228</b>	<b>89 177</b>	<b>21,4%</b>	<b>70 725</b>	<b>17,0%</b>	<b>159 902</b>	<b>38,3%</b>	<b>37 573</b>	<b>(121,6%)</b>	<b>88,2%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	(179)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(179)	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(197 218)	(25 345)	12,9%	(23 758)	12,0%	(49 103)	24,9%	(4 390)	38,9%	441,2%	
Capital assets	(197 218)	(25 345)	12,9%	(23 758)	12,0%	(49 103)	24,9%	(4 390)	38,9%	441,2%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(197 397)</b>	<b>(25 345)</b>	<b>12,8%</b>	<b>(23 758)</b>	<b>12,0%</b>	<b>(49 103)</b>	<b>24,9%</b>	<b>(4 390)</b>	<b>28,4%</b>	<b>441,2%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	(41)	-	(36)	-	(77)	-	(21)	-	72,2%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(41)	-	(36)	-	(77)	-	(21)	-	72,2%	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(41)</b>	<b>-</b>	<b>(36)</b>	<b>-</b>	<b>(77)</b>	<b>-</b>	<b>(21)</b>	<b>-</b>	<b>72,2%</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>219 831</b>	<b>63 791</b>	<b>29,0%</b>	<b>46 932</b>	<b>21,3%</b>	<b>110 723</b>	<b>50,4%</b>	<b>33 163</b>	<b>(45,1%)</b>	<b>41,5%</b>	
Cash/cash equivalents at the year begin:	2	1 575	63 592,4%	65 737	2 654 965,4%	1 575	63 592,4%	27 396	(2,1%)	140,0%	
Cash/cash equivalents at the year end:	219 833	65 737	29,9%	112 669	51,3%	112 669	51,3%	60 559	(59,1%)	86,0%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	13 630	4,9%	7 630	2,7%	6 693	2,4%	250 384	90,0%	278 337	22,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 805	10,5%	5 857	10,6%	5 427	9,8%	38 248	69,1%	55 337	4,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 357	2,4%	979	1,7%	908	1,6%	53 015	94,2%	56 259	4,5%	7	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 579	2,0%	2 306	1,8%	2 230	1,7%	120 772	94,4%	127 888	10,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 862	2,0%	2 577	1,8%	2 488	1,8%	133 993	94,4%	141 921	11,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	311	100,0%	311	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 637	3,0%	16 221	2,9%	15 834	2,8%	512 366	91,3%	561 058	44,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	139	,5%	51	,2%	21	,1%	28 702	99,3%	28 914	2,3%	-	-	-	-
<b>Total By Income Source</b>	<b>43 010</b>	<b>3,4%</b>	<b>35 623</b>	<b>2,8%</b>	<b>33 602</b>	<b>2,7%</b>	<b>1 137 791</b>	<b>91,0%</b>	<b>1 250 025</b>	<b>100,0%</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	11 334	7,1%	3 839	2,4%	3 685	2,3%	140 689	88,2%	159 546	12,8%	3	-	-	-
Commercial	7 628	9,1%	8 072	9,6%	7 599	9,0%	60 734	72,3%	84 034	6,7%	-	-	-	-
Households	24 048	2,4%	23 712	2,4%	22 317	2,2%	936 368	93,0%	1 006 445	80,5%	4	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>43 010</b>	<b>3,4%</b>	<b>35 623</b>	<b>2,8%</b>	<b>33 602</b>	<b>2,7%</b>	<b>1 137 791</b>	<b>91,0%</b>	<b>1 250 025</b>	<b>100,0%</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	16 103	26,4%	8 256	13,5%	36 655	60,1%	61 014	8,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 601	,5%	6 947	1,0%	7 473	1,1%	681 476	97,4%	699 498	92,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 601</b>	<b>,5%</b>	<b>23 050</b>	<b>3,0%</b>	<b>15 729</b>	<b>2,1%</b>	<b>718 132</b>	<b>94,4%</b>	<b>760 512</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Solomon Mokete Nhlapo	058 863 6200
Financial Manager	Mr Jabulani Leonard Makubu	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: MALUTI-A-PHOFUNG (FS194)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 705 903</b>	<b>514 548</b>	<b>30,2%</b>	<b>433 794</b>	<b>25,4%</b>	<b>948 342</b>	<b>55,6%</b>	<b>386 984</b>	<b>46,4%</b>	<b>12,1%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	508 227	103 132	20,3%	85 609	16,8%	188 740	37,1%	47 639	14,1%	79,7%
Service charges - Water	118 471	25 794	21,8%	21 924	18,5%	47 718	40,3%	21 087	22,2%	4,0%
Service charges - Waste Water Management	48 724	11 192	23,0%	10 754	22,1%	21 946	45,0%	10 917	49,3%	(1,5%)
Service charges - Waste Management	48 518	11 561	23,8%	11 101	22,9%	22 662	46,7%	11 002	49,3%	,9%
Sale of Goods and Rendering of Services	5 918	705	11,9%	654	11,1%	1 359	23,0%	581	16,9%	12,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 798	3 056	22,1%	-	-	3 056	22,1%	(0)	-	(100,0%)
Interest earned from Current and Non Current Assets	4 620	835	18,1%	886	19,2%	1 721	37,3%	233	15,0%	279,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 504	232	9,3%	631	25,2%	863	34,5%	505	40,1%	25,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 889	147	5,1%	1 643	56,9%	1 790	62,0%	16 944	53,3%	(90,3%)
<b>Non-Exchange Revenue</b>										
Property rates	128 537	21 790	17,0%	25 278	19,7%	47 067	36,6%	28 160	50,2%	(10,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	94	6,3%	64	4,3%	158	10,5%	135	17,9%	(52,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	810 030	334 746	41,3%	275 246	34,0%	609 992	75,3%	249 780	74,4%	10,2%
Interest	12 163	1 266	10,4%	-	-	1 266	10,4%	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	4	-	-	3	84,5%	3	84,5%	2	-	79,1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>2 189 723</b>	<b>554 969</b>	<b>25,3%</b>	<b>423 741</b>	<b>19,4%</b>	<b>978 710</b>	<b>44,7%</b>	<b>421 280</b>	<b>48,0%</b>	<b>,6%</b>
Employee related costs	743 437	173 181	23,3%	156 236	21,0%	329 417	44,3%	148 765	53,2%	5,0%
Remuneration of councillors	33 085	7 554	22,8%	6 607	20,0%	14 160	42,8%	7 757	50,3%	(14,8%)
Bulk purchases - electricity	565 900	290 225	51,3%	178 082	31,5%	468 307	82,8%	153 724	81,1%	15,8%
Inventory consumed	58 144	4 699	8,1%	3 596	6,2%	8 295	14,3%	7 636	30,5%	(52,9%)
Debt impairment	60 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	153 916	-	-	-	-	-	-	-	-	-
Interest	15 144	1	-	952	6,3%	954	6,3%	51	88,2%	1 762,8%
Contracted services	210 581	24 127	11,5%	26 428	12,5%	50 555	24,0%	20 876	12,2%	26,6%
Transfers and subsidies	187 200	38 894	20,8%	35 761	19,1%	74 655	39,9%	38 016	28,5%	(6,9%)
Irrecoverable debts written off	17 000	348	2,0%	1 914	11,3%	2 262	13,3%	18 225	-	(89,5%)
Operational costs	145 300	15 939	11,0%	14 163	9,7%	30 102	20,7%	26 227	27,5%	(46,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	16	-	-	2	13,3%	2	13,3%	3	-	(36,4%)
<b>Surplus/(Deficit)</b>	<b>(483 820)</b>	<b>(40 421)</b>		<b>10 053</b>		<b>(30 368)</b>		<b>(34 296)</b>		
Transfers and subsidies - capital (monetary allocations)	234 059	19 583	8,4%	37 480	16,0%	57 063	24,4%	2 089 088	809,9%	(98,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(249 761)</b>	<b>(20 838)</b>		<b>47 533</b>		<b>26 695</b>		<b>2 054 792</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(249 761)</b>	<b>(20 838)</b>		<b>47 533</b>		<b>26 695</b>		<b>2 054 792</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(249 761)</b>	<b>(20 838)</b>		<b>47 533</b>		<b>26 695</b>		<b>2 054 792</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	263 118	48 406	18,4%	-	-	48 406	18,4%	44 963	38,4%	(100,0%)
<b>Surplus/(Deficit) for the year</b>	<b>13 357</b>	<b>27 568</b>		<b>47 533</b>		<b>75 101</b>		<b>2 099 755</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>280 614</b>	<b>36 457</b>	<b>13,0%</b>	<b>26 660</b>	<b>9,5%</b>	<b>63 117</b>	<b>22,5%</b>	<b>89 725</b>	<b>38,1%</b>	<b>(70,3%)</b>
National Government	224 272	31 893	14,2%	23 110	10,3%	55 003	24,5%	77 347	40,0%	(70,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>224 272</b>	<b>31 893</b>	<b>14,2%</b>	<b>23 110</b>	<b>10,3%</b>	<b>55 003</b>	<b>24,5%</b>	<b>77 347</b>	<b>40,0%</b>	<b>(70,1%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 342	4 564	8,1%	3 550	6,3%	8 114	14,4%	12 378	27,6%	(71,3%)
<b>Capital Expenditure Functional</b>	<b>280 614</b>	<b>36 457</b>	<b>13,0%</b>	<b>26 660</b>	<b>9,5%</b>	<b>63 117</b>	<b>22,5%</b>	<b>89 725</b>	<b>38,1%</b>	<b>(70,3%)</b>
<b>Municipal governance and administration</b>	<b>37 842</b>	<b>2 605</b>	<b>6,9%</b>	<b>168</b>	<b>,4%</b>	<b>2 773</b>	<b>7,3%</b>	<b>434</b>	<b>7,6%</b>	<b>(61,1%)</b>
Executive and Council	14 945	-	-	-	-	-	-	245	22,8%	(100,0%)
Finance and administration	22 897	2 605	11,4%	168	,7%	2 773	12,1%	189	3,9%	(10,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>40 262</b>	<b>2 457</b>	<b>6,1%</b>	<b>703</b>	<b>1,7%</b>	<b>3 160</b>	<b>7,8%</b>	<b>5 171</b>	<b>31,6%</b>	<b>(86,4%)</b>
Community and Social Services	19 407	2 457	12,7%	-	-	2 457	12,7%	5 171	45,0%	(100,0%)
Sport And Recreation	17 855	-	-	703	3,9%	703	3,9%	-	-	(100,0%)
Public Safety	3 000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>14 766</b>	<b>1 597</b>	<b>10,8%</b>	<b>-</b>	<b>-</b>	<b>1 597</b>	<b>10,8%</b>	<b>6 242</b>	<b>16,0%</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 766	1 597	10,8%	-	-	1 597	10,8%	6 242	16,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>187 743</b>	<b>29 797</b>	<b>15,9%</b>	<b>25 789</b>	<b>13,7%</b>	<b>55 586</b>	<b>29,6%</b>	<b>77 878</b>	<b>45,6%</b>	<b>(66,9%)</b>
Energy sources	16 678	1 959	11,7%	3 382	20,3%	5 341	32,0%	23 553	50,1%	(85,6%)
Water Management	87 462	3 399	3,9%	4 574	5,2%	7 973	9,1%	41 728	45,1%	(89,0%)
Waste Water Management	83 604	24 439	29,2%	17 833	21,3%	42 272	50,6%	12 596	42,8%	41,6%
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1 532 433</b>	<b>433 952</b>	<b>28.3%</b>	<b>358 024</b>	<b>23.4%</b>	<b>791 977</b>	<b>51.7%</b>	<b>181 821</b>	<b>31.5%</b>	<b>96.9%</b>	
Property rates	74 197	25 400	34.2%	9 184	12.4%	34 583	46.6%	22 591	23.9%	(59.3%)	
Service charges	325 692	61 960	19.0%	51 326	15.8%	113 286	34.8%	60 615	22.5%	(15.3%)	
Other revenue	78 801	(51 278)	(65.1%)	(39 615)	(50.3%)	(90 892)	(115.3%)	(266 041)	(666.0%)	(85.1%)	
Transfers and Subsidies - Operational	810 030	337 112	41.6%	266 204	32.9%	603 316	74.5%	247 235	30.3%	7.7%	
Transfers and Subsidies - Capital	234 059	60 664	25.9%	70 808	30.3%	131 472	56.2%	117 422	50.1%	(39.7%)	
Interest	9 654	94	1.0%	117	1.2%	212	2.2%	-	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(1 809 919)</b>	<b>(300 949)</b>	<b>16.6%</b>	<b>37 966</b>	<b>(2.1%)</b>	<b>(262 984)</b>	<b>14.5%</b>	<b>(175 771)</b>	<b>3%</b>	<b>(121.6%)</b>	
Suppliers and employees	(1 809 919)	(300 949)	16.6%	37 966	(2.1%)	(262 984)	14.5%	(175 771)	3%	(121.6%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>(277 486)</b>	<b>133 003</b>	<b>(47.9%)</b>	<b>395 990</b>	<b>(142.7%)</b>	<b>528 993</b>	<b>(190.6%)</b>	<b>6 050</b>	<b>791.4%</b>	<b>6 445.1%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>(144)</b>	<b>144</b>	<b>(100.0%)</b>	<b>(144)</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>144</b>	<b>-</b>	<b>(200.0%)</b>	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(144)	144	(100.0%)	(144)	100.0%	-	-	144	-	(200.0%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(280 614)</b>	<b>(36 457)</b>	<b>13.0%</b>	<b>(26 660)</b>	<b>9.5%</b>	<b>(63 117)</b>	<b>22.5%</b>	<b>(89 725)</b>	<b>38.1%</b>	<b>(70.3%)</b>	
Capital assets	(280 614)	(36 457)	13.0%	(26 660)	9.5%	(63 117)	22.5%	(89 725)	38.1%	(70.3%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(280 758)</b>	<b>(36 313)</b>	<b>12.9%</b>	<b>(26 805)</b>	<b>9.5%</b>	<b>(63 117)</b>	<b>22.5%</b>	<b>(89 581)</b>	<b>38.1%</b>	<b>(70.1%)</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>313</b>	<b>91</b>	<b>29.1%</b>	<b>167</b>	<b>53.3%</b>	<b>258</b>	<b>82.3%</b>	<b>(541)</b>	<b>(158.3%)</b>	<b>(130.8%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	313	91	29.1%	167	53.3%	258	82.3%	(541)	(158.3%)	(130.8%)	
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>313</b>	<b>91</b>	<b>29.1%</b>	<b>167</b>	<b>53.3%</b>	<b>258</b>	<b>82.3%</b>	<b>(541)</b>	<b>(158.3%)</b>	<b>(130.8%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(557 932)</b>	<b>96 781</b>	<b>(17.3%)</b>	<b>369 352</b>	<b>(66.2%)</b>	<b>466 133</b>	<b>(83.5%)</b>	<b>(84 072)</b>	<b>(169.5%)</b>	<b>(539.3%)</b>	
Cash/cash equivalents at the year begin:	-	118 498	-	771 182	-	118 498	-	476 545	-	61.8%	
Cash/cash equivalents at the year end:	(557 932)	771 027	(138.2%)	1 140 953	(204.5%)	1 140 953	(204.5%)	454 106	(196.8%)	151.3%	

#### 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	11 291	1.5%	10 851	1.5%	15 016	2.0%	704 741	95.0%	741 899	29.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 294	1.3%	4 270	1.3%	4 744	1.5%	313 489	95.9%	326 798	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 336	1.4%	7 766	1.3%	7 454	1.2%	581 054	96.1%	604 610	24.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 000	1.4%	3 923	1.4%	3 949	1.4%	273 523	95.8%	285 395	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 052	1.4%	3 969	1.4%	3 937	1.4%	275 270	95.8%	287 228	11.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2	-	0	-	-	-	214 379	100.0%	214 381	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	631	1.9%	194	0.6%	164	0.5%	32 748	97.1%	33 737	1.4%	-	-	-	-
<b>Total By Income Source</b>	<b>32 606</b>	<b>1.3%</b>	<b>30 974</b>	<b>1.2%</b>	<b>35 265</b>	<b>1.4%</b>	<b>2 395 204</b>	<b>96.0%</b>	<b>2 494 048</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	7 088	1.5%	8 006	1.7%	7 232	1.5%	457 298	95.3%	479 623	19.2%	-	-	-	-
Commercial	7 316	1.4%	5 981	1.1%	6 154	1.1%	520 899	96.4%	540 350	21.7%	-	-	-	-
Households	18 202	1.2%	16 986	1.2%	21 879	1.5%	1 417 007	96.1%	1 474 075	59.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>32 606</b>	<b>1.3%</b>	<b>30 974</b>	<b>1.2%</b>	<b>35 265</b>	<b>1.4%</b>	<b>2 395 204</b>	<b>96.0%</b>	<b>2 494 048</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	63 040	1.1%	68 562	1.2%	69 958	1.2%	5 462 897	96.4%	5 664 456	98.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 186	4.5%	2 011	2.8%	198	0.3%	66 168	92.5%	71 563	1.2%
Auditor-General	-	-	-	-	-	-	43	100.0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>66 226</b>	<b>1.2%</b>	<b>70 573</b>	<b>1.2%</b>	<b>70 155</b>	<b>1.2%</b>	<b>5 529 107</b>	<b>96.4%</b>	<b>5 736 062</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Halcon Amos Goliath	058 718 3737
Financial Manager	Mrs Jemina M Mazinyo	058 718 3709

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: PHUMELELA (FS195)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>249 006</b>	<b>64 138</b>	<b>25,8%</b>	<b>50 612</b>	<b>20,3%</b>	<b>114 749</b>	<b>46,1%</b>	<b>22 263</b>	<b>40,4%</b>	<b>127,3%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	32 497	44	,1%	49	,2%	92	,3%	39	,3%	25,8%
Service charges - Water	33 051	4 527	13,7%	4 268	12,9%	8 795	26,6%	4 668	73,8%	(8,6%)
Service charges - Waste Water Management	12 732	3 803	29,9%	3 888	30,5%	7 690	60,4%	3 506	51,6%	10,9%
Service charges - Waste Management	11 118	3 431	30,9%	3 476	31,3%	6 906	62,1%	3 180	53,2%	9,3%
Sale of Goods and Rendering of Services	614	25	4,1%	20	3,3%	45	7,4%	7	(666,6%)	192,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	31 884	7 635	23,9%	8 057	25,3%	15 693	49,2%	7 835	68,7%	2,8%
Interest earned from Current and Non Current Assets	822	2	,2%	2	,2%	4	,4%	1	1,4%	149,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	889	437	49,2%	417	46,9%	854	96,1%	216	53,8%	93,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 941	584	30,1%	499	25,7%	1 083	55,8%	139	24,3%	258,2%
<b>Non-Exchange Revenue</b>										
Property rates	19 219	9 806	51,0%	2 817	14,7%	12 623	65,7%	2 671	65,7%	5,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	53	11	20,1%	21	40,1%	32	60,3%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 188	31 952	30,7%	25 157	24,1%	57 110	54,8%	-	32,4%	(100,0%)
Interest	-	1 882	-	1 939	-	3 822	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>250 206</b>	<b>50 568</b>	<b>20,2%</b>	<b>46 848</b>	<b>18,7%</b>	<b>97 415</b>	<b>38,9%</b>	<b>48 924</b>	<b>41,5%</b>	<b>(4,2%)</b>
Employee related costs	109 292	23 616	21,6%	22 284	20,4%	45 900	42,0%	21 306	48,2%	4,6%
Remuneration of councillors	7 096	1 019	14,4%	1 187	16,7%	2 206	31,1%	1 743	52,2%	(31,9%)
Bulk purchases - electricity	33 556	12 506	37,3%	4 092	12,2%	16 598	49,5%	9 656	54,0%	(57,6%)
Inventory consumed	5 179	1 558	30,1%	3 076	59,4%	4 634	89,5%	1 509	71,7%	103,9%
Debt impairment	21 343	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 396	-	-	-	-	-	-	-	-	-
Interest	5 897	2 085	35,4%	1 126	19,1%	3 212	54,5%	1 479	47,9%	(23,9%)
Contracted services	7 504	2 704	36,0%	6 667	88,8%	9 371	124,9%	621	7,0%	974,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	37 941	7 078	18,7%	8 415	22,2%	15 493	40,8%	12 611	54,9%	(33,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(1 199)</b>	<b>13 570</b>		<b>3 764</b>		<b>17 334</b>		<b>(26 661)</b>		
Transfers and subsidies - capital (monetary allocations)	1 220	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>21</b>	<b>13 570</b>		<b>3 764</b>		<b>17 334</b>		<b>(26 661)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>21</b>	<b>13 570</b>		<b>3 764</b>		<b>17 334</b>		<b>(26 661)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>21</b>	<b>13 570</b>		<b>3 764</b>		<b>17 334</b>		<b>(26 661)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>21</b>	<b>13 570</b>		<b>3 764</b>		<b>17 334</b>		<b>(26 661)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>60 180</b>	<b>6 896</b>	<b>11,5%</b>	<b>7 144</b>	<b>11,9%</b>	<b>14 041</b>	<b>23,3%</b>	<b>3 596</b>	<b>19,8%</b>	<b>98,7%</b>
National Government	60 180	6 896	11,5%	7 144	11,9%	14 041	23,3%	3 596	27,5%	98,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>60 180</b>	<b>6 896</b>	<b>11,5%</b>	<b>7 144</b>	<b>11,9%</b>	<b>14 041</b>	<b>23,3%</b>	<b>3 596</b>	<b>27,5%</b>	<b>98,7%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>60 180</b>	<b>6 896</b>	<b>11,5%</b>	<b>7 144</b>	<b>11,9%</b>	<b>14 041</b>	<b>23,3%</b>	<b>3 596</b>	<b>19,8%</b>	<b>98,7%</b>
<b>Municipal governance and administration</b>										
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>								<b>837</b>	<b>79,1%</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	837	79,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>4 004</b>	<b>1 094</b>	<b>27,3%</b>	<b>380</b>	<b>9,5%</b>	<b>1 473</b>	<b>36,8%</b>	<b>556</b>	<b>3,4%</b>	<b>(31,6%)</b>
Planning and Development	4 004	1 094	27,3%	380	9,5%	1 473	36,8%	556	3,4%	(31,6%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>56 176</b>	<b>5 803</b>	<b>10,3%</b>	<b>6 765</b>	<b>12,0%</b>	<b>12 567</b>	<b>22,4%</b>	<b>2 203</b>	<b>51,2%</b>	<b>207,1%</b>
Energy sources	5 000	-	-	-	-	-	-	-	-	-
Water Management	2 949	1 441	48,8%	1 165	39,5%	2 606	88,4%	225	52,7%	419,1%
Waste Water Management	48 227	4 362	9,0%	5 599	11,6%	9 961	20,7%	1 978	51,0%	183,0%
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>										

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>156 396</b>	<b>65 205</b>	<b>41,7%</b>	<b>52 003</b>	<b>33,3%</b>	<b>117 208</b>	<b>74,9%</b>	<b>25 208</b>	<b>40,3%</b>	<b>106,3%</b>	
Property rates	9 626	1 728	18,0%	2 015	20,9%	3 743	38,9%	2 027	21,1%	(6,6%)	
Service charges	44 348	3 226	7,3%	3 549	8,0%	6 774	15,3%	2 998	22,1%	18,4%	
Other revenue	2 281	3 955	173,4%	1 592	69,8%	5 547	243,2%	1 265	290,1%	25,9%	
Transfers and Subsidies - Operational	98 098	37 369	38,1%	28 420	29,0%	65 790	67,1%	3 100	44,1%	816,8%	
Transfers and Subsidies - Capital	1 220	18 927	1 551,2%	16 427	1 346,3%	35 354	2 897,5%	15 818	56,9%	3,8%	
Interest	822	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(204 716)</b>	<b>(16 195)</b>	<b>7,9%</b>	<b>(10 486)</b>	<b>5,1%</b>	<b>(26 681)</b>	<b>13,0%</b>	<b>(15 688)</b>	<b>12,8%</b>	<b>(33,2%)</b>	
Suppliers and employees	(198 819)	(16 195)	8,1%	(10 486)	5,3%	(26 681)	13,4%	(15 688)	13,1%	(33,2%)	
Finance charges	(5 897)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>(48 321)</b>	<b>49 010</b>	<b>(101,4%)</b>	<b>41 517</b>	<b>(85,9%)</b>	<b>90 527</b>	<b>(187,3%)</b>	<b>9 519</b>	<b>180,7%</b>	<b>336,1%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>1 013</b>	<b>115</b>	<b>11,3%</b>	<b>29</b>	<b>2,8%</b>	<b>144</b>	<b>14,2%</b>	<b>60</b>	<b>19,5%</b>	<b>(52,5%)</b>	
Proceeds on disposal of PPE	1 053	114	10,8%	29	2,8%	144	13,6%	61	19,1%	(51,7%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(40)	1	(2,0%)	(1)	2,0%	-	-	(1)	-	16,6%	
<b>Payments</b>	<b>(60 180)</b>	<b>(8 182)</b>	<b>13,6%</b>	<b>(7 647)</b>	<b>12,7%</b>	<b>(15 829)</b>	<b>26,3%</b>	<b>(3 654)</b>	<b>20,0%</b>	<b>109,3%</b>	
Capital assets	(60 180)	(8 182)	13,6%	(7 647)	12,7%	(15 829)	26,3%	(3 654)	20,0%	109,3%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(59 167)</b>	<b>(8 067)</b>	<b>13,6%</b>	<b>(7 619)</b>	<b>12,9%</b>	<b>(15 686)</b>	<b>26,5%</b>	<b>(3 594)</b>	<b>20,0%</b>	<b>112,0%</b>	
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	1	-	1	-	-	-	(100,0%)	
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(107 488)</b>	<b>40 943</b>	<b>(38,1%)</b>	<b>33 899</b>	<b>(31,5%)</b>	<b>74 842</b>	<b>(69,6%)</b>	<b>5 926</b>	<b>(1 095,0%)</b>	<b>472,1%</b>	
Cash/cash equivalents at the year begin:	(39 929)	-	-	41 319	(103,5%)	-	-	44 381	23,6%	(6,9%)	
Cash/cash equivalents at the year end:	(147 417)	41 319	(28,0%)	75 218	(51,0%)	75 218	(51,0%)	50 307	(2 876,3%)	49,5%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	915	1,0%	2 045	2,2%	1 750	1,9%	88 072	94,9%	92 782	17,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(539)	(12,3%)	18	4%	17	4%	4 900	111,5%	4 396	8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	498	7%	869	1,2%	1 077	1,5%	69 600	96,6%	72 045	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 247	1,3%	1 435	1,4%	1 793	1,8%	95 043	95,5%	99 518	18,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 077	1,1%	1 291	1,3%	1 629	1,6%	97 052	96,0%	101 050	18,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	128	2,5%	125	2,4%	142	2,7%	4 803	92,4%	5 198	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	3 185	1,9%	3 298	2,0%	3 658	2,2%	157 219	93,9%	167 361	31,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 776)	124,1%	16	(2%)	18	(3%)	1 672	(23,7%)	(7 070)	(1,3%)	-	-	-	-
<b>Total By Income Source</b>	<b>(2 264)</b>	<b>(4%)</b>	<b>9 098</b>	<b>1,7%</b>	<b>10 085</b>	<b>1,9%</b>	<b>518 362</b>	<b>96,8%</b>	<b>535 280</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	(3 638)	(35,8%)	322	3,2%	255	2,5%	13 236	130,1%	10 175	1,9%	-	-	-	-
Commercial	(52)	(3%)	587	3,1%	537	2,9%	17 736	94,3%	18 808	3,5%	-	-	-	-
Households	4 376	1,0%	6 983	1,6%	7 784	1,8%	422 597	95,7%	441 741	82,5%	-	-	-	-
Other	(2 950)	(4,6%)	1 205	1,9%	1 508	2,3%	64 794	100,4%	64 557	12,1%	-	-	-	-
<b>Total By Customer Group</b>	<b>(2 264)</b>	<b>(4%)</b>	<b>9 098</b>	<b>1,7%</b>	<b>10 085</b>	<b>1,9%</b>	<b>518 362</b>	<b>96,8%</b>	<b>535 280</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	9	-	20	-	162	,1%	241 232	99,9%	241 423	62,8%
Bulk Water	-	-	-	-	-	-	105 536	100,0%	105 536	27,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	,1%	-	-	3	,1%	4 400	99,9%	4 406	1,1%
Auditor-General	-	-	-	-	2 640	14,3%	15 765	85,7%	18 406	4,8%
Other	207	1,4%	274	1,9%	50	,3%	14 256	96,4%	14 788	3,8%
<b>Total</b>	<b>218</b>	<b>,1%</b>	<b>295</b>	<b>,1%</b>	<b>2 856</b>	<b>,7%</b>	<b>381 189</b>	<b>99,1%</b>	<b>384 558</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mrs G.P.N Mhlongo Nshangase	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 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>424 576</b>	<b>43</b>	<b>-</b>	<b>40 012</b>	<b>9,4%</b>	<b>40 055</b>	<b>9,4%</b>	<b>(1 910)</b>	<b>10,9%</b>	<b>(2 194,7%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	79 176	-	-	6 686	8,4%	6 686	8,4%	(2 099)	17,4%	(418,6%)
Service charges - Water	33 249	(1)	-	4 041	12,2%	4 041	12,2%	83	9,0%	4 777,3%
Service charges - Waste Water Management	35 209	4	-	5 023	14,3%	5 027	14,3%	(2)	16,0%	(223 452,0%)
Service charges - Waste Management	30 900	0	-	3 495	11,3%	3 495	11,3%	10	16,3%	34 732,3%
Sale of Goods and Rendering of Services	651	30	4,6%	216	33,2%	246	37,8%	82	18,9%	163,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	93 000	(1)	-	12 848	13,8%	12 847	13,8%	(1)	17,6%	(1 600 077,7%)
Interest earned from Current and Non Current Assets	270	-	-	23	8,5%	23	8,5%	0	1%	17 986,0%
Dividends	39	-	-	-	-	-	-	-	-	-
Rent on Land	100	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 080	-	-	353	32,7%	353	32,7%	5	3%	6 862,2%
Licence and permits	100	2	2,3%	2	2,2%	4	4,5%	-	-	(100,0%)
Operational Revenue	895	3	3%	9	1,0%	12	1,3%	52	8,3%	(83,0%)
<b>Non-Exchange Revenue</b>										
Property rates	23 833	-	-	6 664	28,0%	6 664	28,0%	(29)	14,6%	(23 353,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	500	5	1,0%	24	4,7%	29	5,7%	11	13,0%	116,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 574	-	-	628	5%	628	5%	-	-	(100,0%)
Interest	10 000	(0)	-	-	-	(0)	-	(23)	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>389 244</b>	<b>15 364</b>	<b>3,9%</b>	<b>30 279</b>	<b>7,8%</b>	<b>45 642</b>	<b>11,7%</b>	<b>31 609</b>	<b>13,0%</b>	<b>(4,2%)</b>
Employee related costs	114 545	9 832	8,4%	17 022	14,9%	26 654	23,3%	28 328	33,8%	(39,9%)
Remuneration of councillors	7 732	653	8,4%	834	10,8%	1 487	19,2%	1 978	44,7%	(57,8%)
Bulk purchases - electricity	76 000	536	7%	4 312	5,7%	4 848	6,4%	199	8%	2 062,9%
Inventory consumed	10 555	1 290	12,2%	495	4,7%	1 785	16,9%	445	7,5%	11,4%
Debt impairment	72 886	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 675	-	-	-	-	-	-	-	-	-
Interest	3 722	177	4,8%	2 161	58,1%	2 338	62,8%	3	7%	69 328,2%
Contracted services	19 156	2 194	11,5%	897	4,7%	3 091	16,1%	376	3,5%	138,4%
Transfers and subsidies	1 722	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	24 295	-	-	756	3,1%	756	3,1%	-	-	(100,0%)
Operational costs	17 955	882	4,9%	3 801	21,2%	4 683	26,1%	280	5,1%	1 257,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>35 332</b>	<b>(15 321)</b>		<b>9 734</b>		<b>(5 587)</b>		<b>(33 520)</b>		
Transfers and subsidies - capital (monetary allocations)	41 196	195	5%	2 294	5,6%	2 489	6,0%	727	1,3%	215,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>76 528</b>	<b>(15 126)</b>		<b>12 028</b>		<b>(3 098)</b>		<b>(32 793)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>76 528</b>	<b>(15 126)</b>		<b>12 028</b>		<b>(3 098)</b>		<b>(32 793)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>76 528</b>	<b>(15 126)</b>		<b>12 028</b>		<b>(3 098)</b>		<b>(32 793)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>76 528</b>	<b>(15 126)</b>		<b>12 028</b>		<b>(3 098)</b>		<b>(32 793)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>41 196</b>	<b>-</b>	<b>-</b>	<b>1 995</b>	<b>4,8%</b>	<b>1 995</b>	<b>4,8%</b>	<b>269</b>	<b>8,3%</b>	<b>642,3%</b>
National Government	41 196	-	-	1 995	4,8%	1 995	4,8%	269	9,3%	642,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>41 196</b>	<b>-</b>	<b>-</b>	<b>1 995</b>	<b>4,8%</b>	<b>1 995</b>	<b>4,8%</b>	<b>269</b>	<b>9,3%</b>	<b>642,3%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>41 196</b>	<b>-</b>	<b>-</b>	<b>1 995</b>	<b>4,8%</b>	<b>1 995</b>	<b>4,8%</b>	<b>269</b>	<b>8,3%</b>	<b>642,3%</b>
<b>Municipal governance and administration</b>										
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>991</b>	<b>-</b>	<b>-</b>	<b>992</b>	<b>100,1%</b>	<b>992</b>	<b>100,1%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	991	-	-	992	100,1%	992	100,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>8 005</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1%</b>	<b>-</b>
Planning and Development	-	-	-	-	-	-	-	-	7%	-
Road Transport	8 005	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>32 200</b>	<b>-</b>	<b>-</b>	<b>1 003</b>	<b>3,1%</b>	<b>1 003</b>	<b>3,1%</b>	<b>269</b>	<b>13,7%</b>	<b>273,3%</b>
Energy sources	-	-	-	-	-	-	-	269	9,6%	(100,0%)
Water Management	24 585	-	-	-	-	-	-	-	25,5%	-
Waste Water Management	3 472	-	-	1 003	28,9%	1 003	28,9%	-	2,5%	(100,0%)
Waste Management	4 143	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>357 092</b>	<b>10 308</b>	<b>2,9%</b>	<b>26 956</b>	<b>7,5%</b>	<b>37 264</b>	<b>10,4%</b>	<b>14 521</b>	<b>19,3%</b>	<b>85,6%</b>
Property rates	22 848	2 169	9,5%	1 123	4,9%	3 291	14,4%	2 994	38,9%	(62,5%)
Service charges	136 602	7 423	5,4%	6 055	4,4%	13 478	9,9%	11 211	-	(46,0%)
Other revenue	2 519	716	28,4%	2 862	113,6%	3 577	142,0%	315	50,5%	808,1%
Transfers and Subsidies - Operational	115 574	-	-	2 436	2,1%	2 436	2,1%	-	-	(100,0%)
Transfers and Subsidies - Capital	41 196	-	-	14 468	35,1%	14 468	35,1%	-	-	(100,0%)
Interest	38 354	-	-	13	-	13	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(210 441)</b>	<b>(20 699)</b>	<b>9,8%</b>	<b>12 515</b>	<b>(5,9%)</b>	<b>(8 183)</b>	<b>3,9%</b>	<b>(22 450)</b>	<b>3,2%</b>	<b>(155,7%)</b>
Suppliers and employees	(198 277)	(20 699)	10,4%	12 515	(6,3%)	(8 183)	4,1%	(22 450)	3,3%	(155,7%)
Finance charges	(12 164)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>146 652</b>	<b>(10 391)</b>	<b>(7,1%)</b>	<b>39 472</b>	<b>26,9%</b>	<b>29 080</b>	<b>19,8%</b>	<b>(7 929)</b>	<b>(13,7%)</b>	<b>(597,8%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>(38 622)</b>	<b>3 340</b>	<b>(8,6%)</b>	<b>-</b>	<b>-</b>	<b>3 340</b>	<b>(8,6%)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(39 933)	3 340	(8,4%)	-	-	3 340	(8,4%)	-	-	-
1 310	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 310	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>41 196</b>	<b>-</b>	<b>-</b>	<b>(2 524)</b>	<b>(6,1%)</b>	<b>(2 524)</b>	<b>(6,1%)</b>	<b>-</b>	<b>10,1%</b>	<b>(100,0%)</b>
Capital assets	41 196	-	-	(2 524)	(6,1%)	(2 524)	(6,1%)	-	10,1%	(100,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>2 573</b>	<b>3 340</b>	<b>129,8%</b>	<b>(2 524)</b>	<b>(98,1%)</b>	<b>816</b>	<b>31,7%</b>	<b>-</b>	<b>10,2%</b>	<b>(100,0%)</b>
<b>Cash Flow from/(used) Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>(7)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(7)	-	(7)	-	-	-	(100,0%)
<b>Payments</b>	<b>(800)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(800)	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(800)</b>	<b>-</b>	<b>-</b>	<b>(7)</b>	<b>,8%</b>	<b>(7)</b>	<b>,8%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>148 425</b>	<b>(7 051)</b>	<b>(4,8%)</b>	<b>36 941</b>	<b>24,9%</b>	<b>29 890</b>	<b>20,1%</b>	<b>(7 929)</b>	<b>(9,2%)</b>	<b>(565,9%)</b>
Cash/cash equivalents at the year begin:	-	(7 051)	-	(7 051)	-	-	-	30 585	-	(123,1%)
Cash/cash equivalents at the year end:	<b>148 425</b>	<b>(7 051)</b>	<b>(4,8%)</b>	<b>29 890</b>	<b>20,1%</b>	<b>29 890</b>	<b>20,1%</b>	<b>22 656</b>	<b>(9,5%)</b>	<b>31,9%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 008	,9%	3 636	1,6%	2 456	1,1%	221 740	96,5%	229 840	22,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 823	8,7%	2 610	8,0%	2 296	7,0%	24 849	76,3%	32 578	3,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 176	3,8%	2 958	3,6%	2 755	3,3%	73 727	89,2%	82 615	8,0%	16	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 836	1,3%	2 775	1,3%	2 698	1,3%	202 469	96,1%	210 778	20,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 969	1,4%	1 918	1,3%	1 858	1,3%	137 213	96,0%	142 958	13,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 473	1,9%	6 368	1,9%	6 273	1,9%	318 827	94,3%	337 941	32,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	,4%	6	,4%	6	,4%	1 649	98,9%	1 667	,2%	-	-	-	-
<b>Total By Income Source</b>	<b>19 291</b>	<b>1,9%</b>	<b>20 271</b>	<b>2,0%</b>	<b>18 342</b>	<b>1,8%</b>	<b>980 474</b>	<b>94,4%</b>	<b>1 038 378</b>	<b>100,0%</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	17 754	1,8%	18 546	1,8%	17 050	1,7%	957 942	94,7%	1 011 292	97,4%	16	-	-	-
Commercial	1 072	11,3%	1 250	13,2%	945	10,0%	6 202	65,5%	9 469	,9%	-	-	-	-
Households	465	2,6%	476	2,7%	346	2,0%	16 330	92,7%	17 617	1,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>19 291</b>	<b>1,9%</b>	<b>20 271</b>	<b>2,0%</b>	<b>18 342</b>	<b>1,8%</b>	<b>980 474</b>	<b>94,4%</b>	<b>1 038 378</b>	<b>100,0%</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	6 539	48,6%	6 919	51,4%	-	-	13 458	3,4%
Bulk Water	-	-	187	44,6%	233	55,4%	-	-	420	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	536	,1%	3 594	,9%	2 276	,6%	374 890	98,3%	381 296	96,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>536</b>	<b>,1%</b>	<b>10 320</b>	<b>2,6%</b>	<b>9 428</b>	<b>2,4%</b>	<b>374 890</b>	<b>94,9%</b>	<b>395 174</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Ms Matiro Rebecca Ellen Moggopodi	051 924 0654
Financial Manager	Mr Kgojane Seleke	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: THABO MOFUTSANYANA (DC19)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	159 633	58 683	36,8%	51 526	32,3%	110 209	69,0%	41 163	57,7%	25,2%
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10	62	615,6%	94	939,8%	156	1 555,5%	27	1 768,8%	249,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 131	1 565	37,9%	1 166	28,2%	2 731	66,1%	1 076	84,2%	8,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 172	550	5,4%	-	-	550	5,4%	-	5,4%	-
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	145 320	56 506	38,9%	50 265	34,6%	106 771	73,5%	40 059	60,7%	25,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	184 408	35 866	19,4%	43 875	23,8%	79 741	43,2%	37 121	26,4%	18,2%
Employee related costs	102 318	24 636	24,1%	25 196	24,6%	49 832	48,7%	22 287	42,4%	13,1%
Remuneration of councillors	9 197	2 112	23,0%	2 754	29,9%	4 866	52,9%	2 354	54,6%	17,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	532	42	7,8%	78	14,6%	119	22,5%	9	19,9%	789,1%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 357	610	14,0%	578	13,3%	1 188	27,3%	244	23,5%	137,4%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	28 487	3 688	12,9%	4 765	16,7%	8 453	29,7%	4 415	(44,3%)	7,9%
Transfers and subsidies	11 576	1 482	12,8%	2 427	21,0%	3 910	33,8%	268	13,4%	805,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	27 941	3 296	11,8%	8 076	28,9%	11 373	40,7%	7 544	49,7%	7,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(24 775)</b>	<b>22 817</b>		<b>7 651</b>		<b>30 468</b>		<b>4 042</b>		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(24 775)</b>	<b>22 817</b>		<b>7 651</b>		<b>30 468</b>		<b>4 042</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(24 775)</b>	<b>22 817</b>		<b>7 651</b>		<b>30 468</b>		<b>4 042</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(24 775)</b>	<b>22 817</b>		<b>7 651</b>		<b>30 468</b>		<b>4 042</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(24 775)</b>	<b>22 817</b>		<b>7 651</b>		<b>30 468</b>		<b>4 042</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	1 450	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 450	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	14 802	116	,8%	45	,3%	161	1,1%	634	21,1%	(92,8%)
<b>Municipal governance and administration</b>	3 610	116	3,2%	27	,8%	143	4,0%	634	26,7%	(95,7%)
Executive and Council	800	50	6,3%	-	-	50	6,3%	562	72,5%	(100,0%)
Finance and administration	2 810	66	2,3%	27	1,0%	93	3,3%	73	11,2%	(62,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	1 192	-	-	18	1,5%	18	1,5%	-	-	(100,0%)
Community and Social Services	800	-	-	18	2,3%	18	2,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	392	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	10 000	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 000	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	144 650	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Other revenue	110	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	141 957	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	2 583	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(176 074)	2 242	(1,3%)	(3 191)	1,8%	(948)	,5%	773	6,5%	(512,9%)	
Suppliers and employees	(176 074)	2 242	(1,3%)	(3 191)	1,8%	(948)	,5%	773	6,5%	(512,9%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	(31 424)	2 242	(7,1%)	(3 191)	10,2%	(948)	3,0%	773	3,1%	(512,9%)	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	2 452	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 452	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	2 452	-	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	(28 972)	2 242	(7,7%)	(3 191)	11,0%	(948)	3,3%	773	3,1%	(512,9%)	
Cash/cash equivalents at the year begin:	28 916	-	-	2 242	7,8%	-	-	8 314	(73,0%)	-	-
Cash/cash equivalents at the year end:	(56)	2 242	(4 027,9%)	(948)	1 703,0%	(948)	1 703,0%	9 087	3,1%	(110,4%)	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	14 827	100,0%	14 827	100,0%	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	14 827	100,0%	14 827	100,0%	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	14 827	100,0%	14 827	100,0%	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	14 827	100,0%	14 827	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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	2 927	100,0%	2 927	96,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	116	100,0%	116	3,8%
<b>Total</b>	-	-	-	-	-	-	3 043	100,0%	3 043	100,0%

#### Contact Details

Municipal Manager	Ms Takatso P M Lebanya	058 718 1000
Financial Manager	Mr Duncan Mlahlo	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: MOQHAKA (FS201)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 191 279</b>	-	-	-	-	-	-	<b>262 069</b>	<b>48,9%</b>	<b>(100,0%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	450 787	-	-	-	-	-	-	79 815	41,6%	(100,0%)
Service charges - Water	186 451	-	-	-	-	-	-	33 678	37,4%	(100,0%)
Service charges - Waste Water Management	66 698	-	-	-	-	-	-	14 800	46,5%	(100,0%)
Service charges - Waste Management	46 296	-	-	-	-	-	-	10 424	47,1%	(100,0%)
Sale of Goods and Rendering of Services	8 635	-	-	-	-	-	-	1 038	27,4%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 086	-	-	-	-	-	-	8 742	58,2%	(100,0%)
Interest earned from Current and Non Current Assets	25	-	-	-	-	-	-	19	77,1%	(100,0%)
Dividends	1 655	-	-	-	-	-	-	509	44,6%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 003	-	-	-	-	-	-	1 918	49,2%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 743	-	-	-	-	-	-	264	5,2%	(100,0%)
<b>Non-Exchange Revenue</b>										
Property rates	86 281	-	-	-	-	-	-	20 534	45,8%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 974	-	-	-	-	-	-	286	14,8%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	284 237	-	-	-	-	-	-	86 582	71,4%	(100,0%)
Interest	2 843	-	-	-	-	-	-	1 088	77,5%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	565	-	-	-	-	-	-	181	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	2 191	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 126 989</b>	-	-	-	-	-	-	<b>181 093</b>	<b>28,8%</b>	<b>(100,0%)</b>
Employee related costs	396 117	-	-	-	-	-	-	88 969	48,3%	(100,0%)
Remuneration of councillors	25 032	-	-	-	-	-	-	5 059	47,9%	(100,0%)
Bulk purchases - electricity	318 545	-	-	-	-	-	-	10 477	3,5%	(100,0%)
Inventory consumed	17 276	-	-	-	-	-	-	4 406	67,6%	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 413	-	-	-	-	-	-	2	-	(100,0%)
Interest	8 600	-	-	-	-	-	-	1 835	40,1%	(100,0%)
Contracted services	159 894	-	-	-	-	-	-	28 384	33,0%	(100,0%)
Transfers and subsidies	461	-	-	-	-	-	-	21	8,5%	(100,0%)
Irrecoverable debts written off	58 749	-	-	-	-	-	-	375	1,3%	(100,0%)
Operational costs	132 846	-	-	-	-	-	-	41 564	53,1%	(100,0%)
Losses on disposal of Assets	58	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>64 290</b>	-	-	-	-	-	-	<b>80 975</b>		
Transfers and subsidies - capital (monetary allocations)	70 483	-	-	-	-	-	-	25 291	45,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	1 179	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>135 952</b>	-	-	-	-	-	-	<b>106 266</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>135 952</b>	-	-	-	-	-	-	<b>106 266</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>135 952</b>	-	-	-	-	-	-	<b>106 266</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>135 952</b>	-	-	-	-	-	-	<b>106 266</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>134 568</b>	-	-	-	-	-	-	<b>11 931</b>	<b>31,0%</b>	<b>(100,0%)</b>
National Government	69 481	-	-	-	-	-	-	12 996	40,1%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	1 500	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>70 981</b>	-	-	-	-	-	-	<b>12 996</b>	<b>42,2%</b>	<b>(100,0%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	63 587	-	-	-	-	-	-	(1 065)	9,0%	(100,0%)
<b>Capital Expenditure Functional</b>	<b>134 568</b>	-	-	-	-	-	-	<b>11 931</b>	<b>31,0%</b>	<b>(100,0%)</b>
<b>Municipal governance and administration</b>	<b>12 428</b>	-	-	-	-	-	-	<b>65</b>	<b>9,3%</b>	<b>(100,0%)</b>
Executive and Council	252	-	-	-	-	-	-	-	-	-
Finance and administration	12 067	-	-	-	-	-	-	65	9,8%	(100,0%)
Internal audit	110	-	-	-	-	-	-	-	35,5%	-
<b>Community and Public Safety</b>	<b>19 454</b>	-	-	-	-	-	-	<b>(1 329)</b>	<b>(2,5%)</b>	<b>(100,0%)</b>
Community and Social Services	13 368	-	-	-	-	-	-	(1 515)	(9,2%)	(100,0%)
Sport And Recreation	4 453	-	-	-	-	-	-	102	8,3%	(100,0%)
Public Safety	1 482	-	-	-	-	-	-	56	2,3%	(100,0%)
Housing	150	-	-	-	-	-	-	29	7,1%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>55 315</b>	-	-	-	-	-	-	<b>966</b>	<b>23,1%</b>	<b>(100,0%)</b>
Planning and Development	750	-	-	-	-	-	-	-	-	-
Road Transport	54 415	-	-	-	-	-	-	966	24,3%	(100,0%)
Environmental Protection	150	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>46 994</b>	-	-	-	-	-	-	<b>12 229</b>	<b>49,2%</b>	<b>(100,0%)</b>
Energy sources	8 060	-	-	-	-	-	-	-	42,8%	-
Water Management	27 960	-	-	-	-	-	-	3 887	30,0%	(100,0%)
Waste Water Management	4 153	-	-	-	-	-	-	979	-	(100,0%)
Waste Management	6 821	-	-	-	-	-	-	7 363	58,5%	(100,0%)
<b>Other</b>	<b>377</b>	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	<b>1 299 885</b>	-	-	-	-	-	-	<b>263 170</b>	<b>43,0%</b>	<b>(100,0%)</b>
Property rates	79 851	-	-	-	-	-	-	18 398	39,5%	(100,0%)
Service charges	864 166	-	-	-	-	-	-	113 069	26,3%	(100,0%)
Other revenue	(39 235)	-	-	-	-	-	-	118 766	1 259,4%	(100,0%)
Transfers and Subsidies - Operational	283 908	-	-	-	-	-	-	-	1,0%	-
Transfers and Subsidies - Capital	109 540	-	-	-	-	-	-	12 428	70,4%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	1 655	-	-	-	-	-	-	509	44,6%	(100,0%)
<b>Payments</b>	<b>(858 460)</b>	-	-	-	-	-	-	<b>(285 815)</b>	<b>59,5%</b>	<b>(100,0%)</b>
Suppliers and employees	(858 460)	-	-	-	-	-	-	(285 815)	59,5%	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>441 425</b>	-	-	-	-	-	-	<b>(22 645)</b>	<b>11,2%</b>	<b>(100,0%)</b>
<b>Cash Flow from Investing Activities</b>										
<b>Receipts</b>	<b>17</b>	<b>22</b>	<b>125,8%</b>	-	-	<b>22</b>	<b>125,8%</b>	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	17	22	125,8%	-	-	22	125,8%	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 931)</b>	<b>31,0%</b>	<b>(100,0%)</b>
Capital assets	-	-	-	-	-	-	-	(11 931)	31,0%	(100,0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>17</b>	<b>22</b>	<b>125,8%</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>125,8%</b>	<b>(11 931)</b>	<b>31,0%</b>	<b>(100,0%)</b>
<b>Cash Flow from Financing Activities</b>										
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 937)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(776)</b>	<b>85,7%</b>	<b>(100,0%)</b>
Repayment of borrowing	(1 937)	-	-	-	-	-	-	(776)	85,7%	(100,0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 937)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(776)</b>	<b>85,7%</b>	<b>(100,0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>439 505</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>(35 351)</b>	<b>6,0%</b>	<b>(100,0%)</b>
Cash/cash equivalents at the year begin:	(10 775)	-	-	22	(,2%)	-	-	41 596	34,8%	(99,9%)
Cash/cash equivalents at the year end:	<b>428 730</b>	<b>22</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>22</b>	<b>-</b>	<b>6 245</b>	<b>1,9%</b>	<b>(99,6%)</b>

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: NGWATHE (FS203)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 056 344</b>	<b>209 633</b>	<b>19,8%</b>	<b>233 399</b>	<b>22,1%</b>	<b>443 032</b>	<b>41,9%</b>	<b>164 281</b>	<b>44,2%</b>	<b>42,1%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	390 990	40 278	10,3%	56 184	14,4%	96 462	24,7%	60 108	40,8%	(6,5%)
Service charges - Water	88 492	15 566	17,6%	34 358	38,8%	49 924	56,4%	21 703	53,2%	58,3%
Service charges - Waste Water Management	71 812	14 240	19,8%	14 236	19,8%	28 476	39,7%	15 263	49,3%	(6,7%)
Service charges - Waste Management	57 561	10 162	17,7%	10 158	17,6%	20 320	35,3%	9 652	44,8%	5,2%
Sale of Goods and Rendering of Services	1 039	330	31,8%	495	47,6%	825	79,4%	294	60,9%	68,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	46 712	21 492	46,0%	22 416	48,0%	43 908	94,0%	16 359	70,6%	37,0%
Interest earned from Current and Non Current Assets	2 077	1 878	90,4%	1 602	77,1%	3 480	167,5%	567	51,2%	182,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	286	91	31,8%	88	30,6%	179	62,4%	92	69,8%	(4,3%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	669	132	19,7%	81	12,0%	212	31,7%	333	237,8%	(75,8%)
<b>Non-Exchange Revenue</b>										
Property rates	125 698	25 300	20,1%	25 173	20,0%	50 474	40,2%	24 867	44,4%	1,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 920	16	0,8%	22	1,2%	38	2,0%	18	2,1%	26,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	269 087	80 148	29,8%	68 587	25,5%	148 735	55,3%	15 026	38,8%	356,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 133 186</b>	<b>195 608</b>	<b>17,3%</b>	<b>190 442</b>	<b>16,8%</b>	<b>386 050</b>	<b>34,1%</b>	<b>187 202</b>	<b>40,8%</b>	<b>1,7%</b>
Employee related costs	280 898	70 063	24,9%	70 101	25,0%	140 164	49,9%	65 417	50,2%	7,2%
Remuneration of councillors	18 056	4 074	22,6%	4 892	27,1%	8 966	49,7%	5 473	55,7%	(10,6%)
Bulk purchases - electricity	341 478	82 366	24,1%	66 118	19,4%	148 484	43,5%	68 269	50,7%	(3,2%)
Inventory consumed	130 725	15 427	11,8%	26 294	20,1%	41 721	31,9%	30 357	59,0%	(13,4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 842	-	-	-	-	-	-	-	-	-
Interest	22 293	7 183	32,2%	36	2%	7 219	32,4%	1	1%	3 873,4%
Contracted services	36 351	9 323	25,6%	7 746	21,3%	17 070	47,0%	6 677	65,0%	16,0%
Transfers and subsidies	180	43	23,9%	45	25,0%	88	48,9%	45	48,9%	-
Irrecoverable debts written off	157 549	-	-	-	-	-	-	-	-	-
Operational costs	68 814	7 129	10,4%	15 209	22,1%	22 338	32,5%	10 963	29,9%	38,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(76 842)</b>	<b>14 025</b>		<b>42 958</b>		<b>56 983</b>		<b>(22 921)</b>		
Transfers and subsidies - capital (monetary allocations)	141 235	848	6%	24 513	17,4%	25 361	18,0%	27 946	20,7%	(12,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>64 393</b>	<b>14 873</b>		<b>67 471</b>		<b>82 343</b>		<b>5 025</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>64 393</b>	<b>14 873</b>		<b>67 471</b>		<b>82 343</b>		<b>5 025</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>64 393</b>	<b>14 873</b>		<b>67 471</b>		<b>82 343</b>		<b>5 025</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>64 393</b>	<b>14 873</b>		<b>67 471</b>		<b>82 343</b>		<b>5 025</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>153 235</b>	<b>3 930</b>	<b>2,6%</b>	<b>19 253</b>	<b>12,6%</b>	<b>23 183</b>	<b>15,1%</b>	<b>9 826</b>	<b>17,0%</b>	<b>96,0%</b>
National Government	141 235	3 930	2,8%	19 253	13,6%	23 183	16,4%	9 521	16,5%	102,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>141 235</b>	<b>3 930</b>	<b>2,8%</b>	<b>19 253</b>	<b>13,6%</b>	<b>23 183</b>	<b>16,4%</b>	<b>9 521</b>	<b>16,8%</b>	<b>102,2%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 000	-	-	-	-	-	-	305	-	(100,0%)
<b>Capital Expenditure Functional</b>	<b>153 235</b>	<b>3 930</b>	<b>2,6%</b>	<b>19 253</b>	<b>12,6%</b>	<b>23 183</b>	<b>15,1%</b>	<b>9 826</b>	<b>17,0%</b>	<b>96,0%</b>
<b>Municipal governance and administration</b>										
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>6 500</b>								<b>14,8%</b>	
Community and Social Services	6 500	-	-	-	-	-	-	-	14,8%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>23 120</b>			<b>4 446</b>	<b>19,2%</b>	<b>4 446</b>	<b>19,2%</b>		<b>1,5%</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	23 120	-	-	4 446	19,2%	4 446	19,2%	-	1,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>123 615</b>	<b>3 930</b>	<b>3,2%</b>	<b>14 808</b>	<b>12,0%</b>	<b>18 738</b>	<b>15,2%</b>	<b>9 826</b>	<b>19,6%</b>	<b>50,7%</b>
Energy sources	30 000	-	-	-	-	-	-	-	-	-
Water Management	91 615	3 930	4,3%	14 808	16,2%	18 738	20,5%	9 521	28,1%	55,5%
Waste Water Management	2 000	-	-	-	-	-	-	305	4,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>										

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1 027 796</b>	<b>178 606</b>	<b>17,4%</b>	<b>147 217</b>	<b>14,3%</b>	<b>325 823</b>	<b>31,7%</b>	<b>142 536</b>	<b>41,9%</b>	<b>3,3%</b>	
Property rates	108 287	20 683	19,1%	15 626	14,4%	36 309	33,5%	19 393	44,6%	(19,4%)	
Service charges	446 996	59 193	13,2%	789 553	176,6%	848 746	189,9%	227 413	70,8%	247,2%	
Other revenue	39 898	(10 857)	(27,2%)	(751 433)	(1 883,4%)	(762 290)	(1 910,6%)	(160 024)	(176,9%)	369,6%	
Transfers and Subsidies - Operational	269 087	81 995	30,5%	68 624	25,5%	150 619	56,0%	14 137	39,9%	385,4%	
Transfers and Subsidies - Capital	141 235	27 000	19,1%	24 832	17,6%	51 832	36,7%	41 050	55,2%	(39,5%)	
Interest	22 293	592	2,7%	15	,1%	607	2,7%	567	51,2%	(97,4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(867 866)</b>	<b>(157 626)</b>	<b>18,2%</b>	<b>(187 703)</b>	<b>21,6%</b>	<b>(345 330)</b>	<b>39,8%</b>	<b>(181 347)</b>	<b>55,1%</b>	<b>3,5%</b>	
Suppliers and employees	(867 866)	(157 626)	18,2%	(187 703)	21,6%	(345 330)	39,8%	(181 347)	55,1%	3,5%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>159 931</b>	<b>20 980</b>	<b>13,1%</b>	<b>(40 487)</b>	<b>(25,3%)</b>	<b>(19 507)</b>	<b>(12,2%)</b>	<b>(38 811)</b>	<b>(18,1%)</b>	<b>4,3%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(153 235)</b>	<b>(3 930)</b>	<b>2,6%</b>	<b>(19 253)</b>	<b>12,6%</b>	<b>(23 183)</b>	<b>15,1%</b>	<b>(9 826)</b>	<b>17,0%</b>	<b>96,0%</b>	
Capital assets	(153 235)	(3 930)	2,6%	(19 253)	12,6%	(23 183)	15,1%	(9 826)	17,0%	96,0%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(153 235)</b>	<b>(3 930)</b>	<b>2,6%</b>	<b>(19 253)</b>	<b>12,6%</b>	<b>(23 183)</b>	<b>15,1%</b>	<b>(9 826)</b>	<b>17,0%</b>	<b>96,0%</b>	
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>	<b>20</b>	<b>(18)</b>	<b>(87,5%)</b>	<b>238</b>	<b>1 178,0%</b>	<b>220</b>	<b>1 090,5%</b>	<b>(11)</b>	<b>20,0%</b>	<b>(2 347,0%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	20	(18)	(87,5%)	238	1 178,0%	220	1 090,5%	(11)	20,0%	(2 347,0%)	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>20</b>	<b>(18)</b>	<b>(87,5%)</b>	<b>238</b>	<b>1 178,0%</b>	<b>220</b>	<b>1 090,5%</b>	<b>(11)</b>	<b>20,0%</b>	<b>(2 347,0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>6 716</b>	<b>17 032</b>	<b>253,6%</b>	<b>(59 502)</b>	<b>(886,0%)</b>	<b>(42 470)</b>	<b>(632,4%)</b>	<b>(48 647)</b>	<b>(156,4%)</b>	<b>22,3%</b>	
Cash/cash equivalents at the year begin:	3 495	46 761	1 338,1%	63 753	1 824,3%	46 761	1 338,1%	946	-	6 636,1%	
Cash/cash equivalents at the year end:	<b>10 210</b>	<b>63 751</b>	<b>624,4%</b>	<b>4 251</b>	<b>41,6%</b>	<b>4 251</b>	<b>41,6%</b>	<b>(53 593)</b>	<b>(58,9%)</b>	<b>(107,9%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	20 163	7,5%	21 093	7,8%	228 983	84,7%	-	-	270 239	21,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 817	14,8%	6 634	3,7%	147 150	81,5%	-	-	180 601	14,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 967	6,0%	4 780	2,2%	199 748	91,8%	-	-	217 495	17,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 686	5,3%	4 509	2,5%	168 478	92,2%	-	-	182 673	14,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 884	5,1%	3 158	2,3%	125 873	92,6%	-	-	135 914	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 346	5,2%	7 669	2,6%	270 535	92,2%	-	-	293 550	23,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(107)	-3%	(12)	-	(40 601)	99,7%	-	-	(40 719)	(3,3%)	-	-	-	-
<b>Total By Income Source</b>	<b>91 756</b>	<b>7,4%</b>	<b>47 831</b>	<b>3,9%</b>	<b>1 100 165</b>	<b>88,7%</b>	<b>-</b>	<b>-</b>	<b>1 239 753</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	14 802	9,7%	4 318	2,8%	133 349	87,5%	-	-	152 469	12,3%	-	-	-	-
Commercial	26 234	8,8%	8 424	2,8%	264 521	88,4%	-	-	299 179	24,1%	-	-	-	-
Households	50 882	6,1%	35 126	4,2%	746 011	89,7%	-	-	832 019	67,1%	-	-	-	-
Other	(161)	-4%	(36)	-1%	(43 717)	99,6%	-	-	(43 914)	(3,5%)	-	-	-	-
<b>Total By Customer Group</b>	<b>91 756</b>	<b>7,4%</b>	<b>47 831</b>	<b>3,9%</b>	<b>1 100 165</b>	<b>88,7%</b>	<b>-</b>	<b>-</b>	<b>1 239 753</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	25 584	1,3%	33 826	1,7%	91	-	1 976 488	97,1%	2 035 989	86,2%
Bulk Water	4 085	6,3%	4 234	6,5%	3 754	5,8%	52 654	81,3%	64 727	2,7%
PAYE deductions	6 717	51,0%	3 643	27,7%	2 705	20,5%	105	,8%	13 170	,6%
VAT (output less input)	-	-	0	16,7%	0	33,3%	0	50,0%	0	-
Pensions / Retirement	3 226	100,0%	-	-	-	-	-	-	3 226	,1%
Loan repayments	-	-	0	16,7%	0	33,3%	0	50,0%	0	-
Trade Creditors	10 021	13,0%	8 388	10,9%	3 339	4,3%	55 157	71,7%	76 905	3,3%
Auditor-General	188	1,9%	3 736	37,5%	3 782	38,0%	2 252	22,6%	9 958	,4%
Other	-	-	-	-	-	-	157 518	100,0%	157 518	6,7%
<b>Total</b>	<b>49 821</b>	<b>2,1%</b>	<b>53 827</b>	<b>2,3%</b>	<b>13 671</b>	<b>,6%</b>	<b>2 244 174</b>	<b>95,0%</b>	<b>2 361 493</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Tebogo Manele	056 816 2700
Financial Manager	Ms Keneuwe Lepesa	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: METSIMAHOLO (FS204)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 789 824</b>	<b>461 464</b>	<b>25,8%</b>	<b>422 339</b>	<b>23,6%</b>	<b>883 803</b>	<b>49,4%</b>	<b>381 763</b>	<b>47,0%</b>	<b>10,6%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	493 443	87 378	17,7%	87 171	17,7%	174 549	35,4%	63 800	37,2%	36,6%
Service charges - Water	551 182	126 537	23,0%	122 750	22,3%	249 287	45,2%	123 101	41,1%	(1,3%)
Service charges - Waste Water Management	85 615	17 139	20,0%	19 373	22,6%	36 512	42,6%	17 388	33,5%	11,4%
Service charges - Waste Management	43 671	13 466	30,8%	13 784	31,6%	27 250	62,4%	11 261	51,0%	22,4%
Sale of Goods and Rendering of Services	23 882	1 893	7,9%	808	3,4%	2 701	11,3%	2 517	15,0%	(67,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 600	25 727	56,4%	27 808	61,0%	53 535	117,4%	19 762	83,2%	40,7%
Interest earned from Current and Non Current Assets	5 054	3 390	67,1%	2 422	47,9%	5 812	115,0%	2 222	143,2%	9,0%
Dividends	100	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 919	1 728	25,0%	1 735	25,1%	3 463	50,0%	1 661	51,8%	4,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	290	-	-	37	12,8%	37	12,8%	49	37,2%	(23,9%)
<b>Non-Exchange Revenue</b>										
Property rates	234 276	59 286	25,3%	53 986	23,0%	113 273	48,3%	51 506	55,0%	4,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 296	49	1,1%	101	2,3%	149	3,5%	122	1,4%	(17,8%)
Licences or permits	111	1	,6%	1	,6%	1	1,1%	1	3,0%	(48,8%)
Transfer and subsidies - Operational	283 025	118 572	41,9%	86 021	30,4%	204 592	72,3%	83 580	72,2%	2,9%
Interest	9 841	5 257	53,4%	5 302	53,9%	10 559	107,3%	3 849	77,6%	37,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 519	1 043	41,4%	1 040	41,3%	2 083	82,7%	944	49,0%	10,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 730 883</b>	<b>291 536</b>	<b>16,8%</b>	<b>375 302</b>	<b>21,7%</b>	<b>666 838</b>	<b>38,5%</b>	<b>342 530</b>	<b>38,6%</b>	<b>9,6%</b>
Employee related costs	450 539	91 460	20,3%	95 957	21,3%	187 417	41,6%	85 124	39,3%	12,7%
Remuneration of councillors	21 705	5 920	27,3%	5 399	24,9%	11 318	52,1%	4 980	47,7%	8,4%
Bulk purchases - electricity	403 671	98 559	24,4%	83 811	20,8%	182 370	45,2%	72 778	44,0%	15,2%
Inventory consumed	247 040	3 350	1,4%	24 382	9,9%	27 731	11,2%	68 887	37,7%	(64,6%)
Debt impairment	284 001	69 477	24,5%	72 524	25,5%	142 001	50,0%	68 716	50,0%	5,5%
Depreciation and amortisation	90 287	-	-	35 771	39,6%	35 771	39,6%	-	-	(100,0%)
Interest	5 391	4	,1%	2	,6%	6	,1%	0	-	475,1%
Contracted services	121 356	12 188	10,0%	34 034	28,0%	46 222	38,1%	10 987	12,7%	209,8%
Transfers and subsidies	379	155	40,8%	30	7,8%	184	48,6%	28	7,4%	6,1%
Irrecoverable debts written off	11 244	-	-	2 743	24,4%	2 743	24,4%	3 334	48,5%	(17,7%)
Operational costs	61 631	10 424	16,9%	20 650	33,5%	31 074	50,4%	15 691	37,4%	31,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	33 640	-	-	-	-	-	-	12 005	79,3%	(100,0%)
<b>Surplus/(Deficit)</b>	<b>58 941</b>	<b>169 929</b>		<b>47 037</b>		<b>216 965</b>		<b>39 234</b>		
Transfers and subsidies - capital (monetary allocations)	100 690	6 680	6,6%	6 167	6,1%	12 847	12,8%	27 943	35,6%	(77,9%)
Transfers and subsidies - capital (in-kind)	9 000	-	-	-	-	-	-	15 188	57,3%	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>168 631</b>	<b>176 609</b>		<b>53 204</b>		<b>229 813</b>		<b>82 365</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>168 631</b>	<b>176 609</b>		<b>53 204</b>		<b>229 813</b>		<b>82 365</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>168 631</b>	<b>176 609</b>		<b>53 204</b>		<b>229 813</b>		<b>82 365</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>168 631</b>	<b>176 609</b>		<b>53 204</b>		<b>229 813</b>		<b>82 365</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>208 792</b>	<b>5 833</b>	<b>2,8%</b>	<b>23 227</b>	<b>11,1%</b>	<b>29 060</b>	<b>13,9%</b>	<b>44 077</b>	<b>20,9%</b>	<b>(47,3%)</b>
National Government	109 690	5 809	5,3%	22 853	20,8%	28 662	26,1%	43 245	40,4%	(47,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>109 690</b>	<b>5 809</b>	<b>5,3%</b>	<b>22 853</b>	<b>20,8%</b>	<b>28 662</b>	<b>26,1%</b>	<b>43 245</b>	<b>40,4%</b>	<b>(47,2%)</b>
Borrowing	38 172	-	-	-	-	-	-	-	-	-
Internally generated funds	60 930	24	,6%	374	,6%	398	,7%	832	2,0%	(55,0%)
<b>Capital Expenditure Functional</b>	<b>208 792</b>	<b>5 833</b>	<b>2,8%</b>	<b>23 227</b>	<b>11,1%</b>	<b>29 060</b>	<b>13,9%</b>	<b>44 077</b>	<b>20,9%</b>	<b>(47,3%)</b>
<b>Municipal governance and administration</b>	<b>12 702</b>	<b>24</b>	<b>,2%</b>	<b>290</b>	<b>2,3%</b>	<b>314</b>	<b>2,5%</b>	<b>535</b>	<b>12,4%</b>	<b>(45,7%)</b>
Executive and Council	100	-	-	67	67,1%	67	67,1%	535	99,4%	(87,5%)
Finance and administration	12 602	24	,2%	223	1,8%	247	2,0%	-	6,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>8 170</b>	<b>668</b>	<b>8,2%</b>	<b>113</b>	<b>1,4%</b>	<b>781</b>	<b>9,6%</b>	<b>149</b>	<b>3,8%</b>	<b>(24,3%)</b>
Community and Social Services	-	668	-	113	-	781	-	195	105,8%	(42,0%)
Sport And Recreation	5 027	-	-	-	-	-	-	-	-	-
Public Safety	2 599	-	-	-	-	-	-	(46)	(5%)	(100,0%)
Housing	544	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>60 824</b>	<b>4 480</b>	<b>7,4%</b>	<b>8 162</b>	<b>13,4%</b>	<b>12 641</b>	<b>20,8%</b>	<b>6 327</b>	<b>8,6%</b>	<b>29,0%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	60 824	4 480	7,4%	8 162	13,4%	12 641	20,8%	6 327	8,6%	29,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>127 096</b>	<b>662</b>	<b>,5%</b>	<b>14 662</b>	<b>11,5%</b>	<b>15 324</b>	<b>12,1%</b>	<b>37 065</b>	<b>27,5%</b>	<b>(60,4%)</b>
Energy sources	46 824	-	-	7 719	16,5%	7 719	16,5%	15 316	19,2%	(49,6%)
Water Management	33 682	662	2,0%	6 646	19,7%	7 308	21,7%	4 187	24,2%	58,7%
Waste Water Management	24 661	-	-	297	1,2%	297	1,2%	17 562	45,4%	(98,3%)
Waste Management	21 930	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	1 529 362	515 931	33,7%	498 834	32,6%	1 014 766	66,4%	602 806	74,9%	(17,2%)	
Property rates	159 943	33 204	20,8%	36 695	22,9%	69 899	43,7%	32 607	42,7%	12,5%	
Service charges	969 247	134 488	13,9%	142 752	14,7%	277 241	28,6%	128 289	27,8%	11,3%	
Other revenue	32 550	205 505	631,4%	206 969	635,9%	412 474	1 267,2%	382 827	1 749,9%	(45,9%)	
Transfers and Subsidies - Operational	282 025	125 564	44,5%	99 995	35,5%	225 559	80,0%	22 006	13,1%	354,4%	
Transfers and Subsidies - Capital	85 497	13 780	16,1%	10 000	11,7%	23 780	27,8%	37 078	49,1%	(73,0%)	
Interest	-	3 390	-	2 422	-	5 812	-	-	-	(100,0%)	
Dividends	100	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(1 168 880)	(515 214)	44,1%	(487 551)	41,7%	(1 002 765)	85,8%	(553 791)	87,0%	(12,0%)	
Suppliers and employees	(1 151 663)	(515 214)	44,7%	(487 551)	42,3%	(1 002 765)	87,1%	(553 791)	87,6%	(12,0%)	
Finance charges	(17 217)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>360 482</b>	<b>717</b>	<b>,2%</b>	<b>11 283</b>	<b>3,1%</b>	<b>12 001</b>	<b>3,3%</b>	<b>49 015</b>	<b>20,6%</b>	<b>(77,0%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	4	-	-	-	4	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	4	-	-	-	4	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(183 237)	(5 833)	3,2%	(20 267)	11,1%	(26 100)	14,2%	(44 077)	20,9%	(54,0%)	
Capital assets	(183 237)	(5 833)	3,2%	(20 267)	11,1%	(26 100)	14,2%	(44 077)	20,9%	(54,0%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(183 237)</b>	<b>(5 829)</b>	<b>3,2%</b>	<b>(20 267)</b>	<b>11,1%</b>	<b>(26 096)</b>	<b>14,2%</b>	<b>(44 077)</b>	<b>21,0%</b>	<b>(54,0%)</b>	
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>	44 000	304	,7%	164	,4%	468	1,1%	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	44 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	304	-	164	-	468	-	-	-	(100,0%)	
<b>Payments</b>	(4 053)	-	-	-	-	-	-	-	1,3%	-	
Repayment of borrowing	(4 053)	-	-	-	-	-	-	-	1,3%	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>39 947</b>	<b>304</b>	<b>,8%</b>	<b>164</b>	<b>,4%</b>	<b>468</b>	<b>1,2%</b>	<b>-</b>	<b>(,1%)</b>	<b>(100,0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>217 193</b>	<b>(4 808)</b>	<b>(2,2%)</b>	<b>(8 820)</b>	<b>(4,1%)</b>	<b>(13 628)</b>	<b>(6,3%)</b>	<b>4 938</b>	<b>(17,8%)</b>	<b>(278,6%)</b>	
Cash/cash equivalents at the year begin:	100 318	158 041	157,5%	158 405	157,9%	158 041	157,5%	106 953	170,3%	48,1%	
Cash/cash equivalents at the year end:	317 511	158 405	49,9%	149 764	47,2%	149 764	47,2%	111 891	114,9%	33,8%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	104 197	5,5%	35 933	1,9%	37 266	2,0%	1 710 290	90,6%	1 887 685	60,2%	661	-	69 611	3,7%
Trade and Other Receivables from Exchange Transactions - Electricity	24 320	14,4%	7 927	4,7%	6 293	3,7%	129 908	77,1%	168 448	5,4%	533	3%	27 927	16,6%
Receivables from Non-exchange Transactions - Property Rates	25 716	9,9%	7 465	2,9%	6 801	2,6%	219 020	84,6%	259 002	8,3%	1 295	,5%	27 078	10,5%
Receivables from Exchange Transactions - Waste Water Management	10 344	10,6%	2 379	2,4%	2 098	2,1%	83 221	84,9%	98 042	3,1%	117	,1%	11 240	11,5%
Receivables from Exchange Transactions - Waste Management	8 559	5,9%	3 560	2,4%	3 277	2,2%	130 450	89,4%	145 846	4,7%	136	,1%	5 645	3,9%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 393	5,3%	10 843	2,6%	10 678	2,5%	379 234	89,6%	423 148	13,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 299	3,5%	1 528	1,0%	1 405	,9%	145 285	94,6%	153 518	4,9%	-	-	-	-
<b>Total By Income Source</b>	<b>200 827</b>	<b>6,4%</b>	<b>69 635</b>	<b>2,2%</b>	<b>67 819</b>	<b>2,2%</b>	<b>2 797 408</b>	<b>89,2%</b>	<b>3 135 689</b>	<b>100,0%</b>	<b>2 743</b>	<b>,1%</b>	<b>141 501</b>	<b>4,5%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	13 741	13,3%	6 782	6,6%	5 033	4,9%	77 915	75,3%	103 470	3,3%	1 143	1,1%	25 107	24,3%
Commercial	63 006	21,6%	11 347	3,9%	8 950	3,1%	208 946	71,5%	232 249	9,3%	-	-	-	-
Households	124 080	4,5%	51 506	1,9%	53 836	2,0%	2 510 547	91,6%	2 739 970	87,4%	1 600	,1%	116 394	4,2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>200 827</b>	<b>6,4%</b>	<b>69 635</b>	<b>2,2%</b>	<b>67 819</b>	<b>2,2%</b>	<b>2 797 408</b>	<b>89,2%</b>	<b>3 135 689</b>	<b>100,0%</b>	<b>2 743</b>	<b>,1%</b>	<b>141 501</b>	<b>4,5%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	587	1,2%	1 686	3,4%	1 909	3,9%	44 729	91,4%	48 913	43,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 136	53,6%	1 554	10,2%	1 459	9,6%	4 041	26,6%	15 190	13,5%
Auditor-General	1 292	100,0%	-	-	-	-	-	-	1 292	1,2%
Other	-	-	-	-	-	-	46 821	100,0%	46 821	41,7%
<b>Total</b>	<b>10 015</b>	<b>8,9%</b>	<b>3 240</b>	<b>2,9%</b>	<b>3 368</b>	<b>3,0%</b>	<b>95 592</b>	<b>85,2%</b>	<b>112 216</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Fusi John Molloung(Acting)	016 973 8313
Financial Manager	Mr Clive Scheepers(Acting)	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: MAFUBE (FS205)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>283 101</b>	<b>95 915</b>	<b>33,9%</b>	<b>89 027</b>	<b>31,4%</b>	<b>184 941</b>	<b>65,3%</b>	<b>67 524</b>	<b>52,8%</b>	<b>31,8%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	0	-	-	4	1 597,4%	4	1 597,4%	0	-	5 706,8%
Service charges - Water	40 616	11 551	28,4%	10 201	25,1%	21 752	53,6%	15 102	57,0%	(32,5%)
Service charges - Waste Water Management	15 089	6 900	45,7%	5 816	38,5%	12 716	84,3%	3 877	18,6%	50,0%
Service charges - Waste Management	14 855	5 286	35,6%	4 983	33,5%	10 269	69,1%	4 092	44,7%	21,8%
Sale of Goods and Rendering of Services	2 854	715	25,1%	1 203	42,2%	1 918	67,2%	1 343	130,6%	(10,4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 233	15 082	33,3%	18 238	40,3%	33 320	73,7%	13 082	120,3%	39,4%
Interest earned from Current and Non Current Assets	72	59	81,6%	3	4,3%	62	85,9%	2	3,7%	44,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	6 580	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	312	199	63,9%	86	27,6%	285	91,5%	86	25,5%	,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	0	-	-	0	15,9%	0	15,9%	0	-	13,3%
<b>Non-Exchange Revenue</b>										
Property rates	25 078	7 596	30,3%	7 572	30,2%	15 169	60,5%	6 455	45,0%	17,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131	2	1,3%	0	,2%	2	1,4%	71	-	(99,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	132 281	46 673	35,3%	38 371	29,0%	85 044	64,3%	21 426	55,7%	79,1%
Interest	-	1 850	-	2 549	-	4 399	-	1 988	-	28,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>276 899</b>	<b>28 189</b>	<b>10,2%</b>	<b>44 666</b>	<b>16,1%</b>	<b>72 855</b>	<b>26,3%</b>	<b>39 779</b>	<b>26,0%</b>	<b>12,3%</b>
Employee related costs	117 873	21 860	18,5%	31 060	26,4%	52 920	44,9%	25 506	39,3%	21,8%
Remuneration of councillors	6 626	1 831	27,6%	1 591	24,0%	3 422	51,6%	1 516	28,1%	4,9%
Bulk purchases - electricity	5 300	-	-	0	-	0	-	-	-	(100,0%)
Inventory consumed	20 919	1 302	6,2%	1 739	8,3%	3 042	14,5%	3 109	17,8%	(44,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 798	-	-	-	-	-	-	-	-	-
Interest	25 000	0	-	0	-	1	-	74	5%	(99,7%)
Contracted services	22 218	242	1,1%	4 699	21,1%	4 941	22,2%	3 139	15,5%	49,7%
Transfers and subsidies	3 283	-	-	-	-	-	-	9	,2%	(100,0%)
Irrecoverable debts written off	9 265	394	4,3%	1 638	17,7%	2 032	21,9%	832	28,3%	96,8%
Operational costs	38 118	2 559	6,7%	3 938	10,3%	6 497	17,0%	5 594	22,6%	(29,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	500	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>6 202</b>	<b>67 725</b>		<b>44 361</b>		<b>112 087</b>		<b>27 746</b>		
Transfers and subsidies - capital (monetary allocations)	48 511	376	,8%	6 552	13,5%	6 928	14,3%	11 644	26,6%	(43,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>54 713</b>	<b>68 101</b>		<b>50 914</b>		<b>119 015</b>		<b>39 389</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>54 713</b>	<b>68 101</b>		<b>50 914</b>		<b>119 015</b>		<b>39 389</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>54 713</b>	<b>68 101</b>		<b>50 914</b>		<b>119 015</b>		<b>39 389</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>54 713</b>	<b>68 101</b>		<b>50 914</b>		<b>119 015</b>		<b>39 389</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>57 907</b>	<b>167</b>	<b>,3%</b>	<b>5 521</b>	<b>9,5%</b>	<b>5 687</b>	<b>9,8%</b>	<b>9 267</b>	<b>20,7%</b>	<b>(40,4%)</b>
National Government	47 206	151	,3%	5 521	11,7%	5 672	12,0%	9 267	22,2%	(40,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>47 206</b>	<b>151</b>	<b>,3%</b>	<b>5 521</b>	<b>11,7%</b>	<b>5 672</b>	<b>12,0%</b>	<b>9 267</b>	<b>22,2%</b>	<b>(40,4%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 700	16	,1%	-	-	16	,1%	-	1,6%	-
<b>Capital Expenditure Functional</b>	<b>57 907</b>	<b>167</b>	<b>,3%</b>	<b>5 521</b>	<b>9,5%</b>	<b>5 687</b>	<b>9,8%</b>	<b>9 267</b>	<b>20,7%</b>	<b>(40,4%)</b>
<b>Municipal governance and administration</b>	<b>6 900</b>	<b>16</b>	<b>,2%</b>	<b>-</b>	<b>-</b>	<b>16</b>	<b>,2%</b>	<b>-</b>	<b>1,8%</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 900	16	,2%	-	-	16	,2%	-	1,8%	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	1 250	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>9 067</b>	<b>-</b>	<b>-</b>	<b>1 788</b>	<b>19,7%</b>	<b>1 788</b>	<b>19,7%</b>	<b>328</b>	<b>4,9%</b>	<b>444,7%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 222	-	-	1 788	34,2%	1 788	34,2%	328	8,7%	444,7%
Environmental Protection	3 844	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>40 690</b>	<b>151</b>	<b>,4%</b>	<b>3 733</b>	<b>9,2%</b>	<b>3 883</b>	<b>9,5%</b>	<b>8 939</b>	<b>24,3%</b>	<b>(58,2%)</b>
Energy sources	2 420	151	6,2%	-	-	151	6,2%	1 978	26,7%	(100,0%)
Water Management	38 270	-	-	3 733	9,8%	3 733	9,8%	6 961	23,7%	(46,4%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>119 860</b>	<b>54 005</b>	<b>45,1%</b>	<b>44 444</b>	<b>37,1%</b>	<b>98 449</b>	<b>82,1%</b>	<b>28 345</b>	<b>128,9%</b>	<b>56,8%</b>	
Property rates	25 599	3 090	12,1%	3 795	14,8%	6 885	26,9%	3 634	29,2%	4,4%	
Service charges	38 028	11 978	31,5%	7 530	19,8%	19 507	51,3%	4 661	27,3%	61,6%	
Other revenue	(118 095)	(19 894)	16,8%	(12 501)	10,6%	(32 395)	27,4%	(15 204)	(26,0%)	(17,8%)	
Transfers and Subsidies - Operational	128 231	49 550	38,6%	36 981	28,8%	86 531	67,5%	20 259	58,6%	82,5%	
Transfers and Subsidies - Capital	46 094	9 223	20,0%	8 636	18,7%	17 859	38,7%	14 993	51,7%	(42,4%)	
Interest	3	59	2 169,1%	3	113,5%	62	2 282,5%	2	198,8%	44,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(217 891)</b>	<b>(83 964)</b>	<b>38,5%</b>	<b>(43 296)</b>	<b>19,9%</b>	<b>(127 260)</b>	<b>58,4%</b>	<b>(45 487)</b>	<b>51,7%</b>	<b>(4,8%)</b>	
Suppliers and employees	(217 891)	(83 964)	38,5%	(43 296)	19,9%	(127 260)	58,4%	(45 487)	51,7%	(4,8%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>(98 031)</b>	<b>(29 959)</b>	<b>30,6%</b>	<b>1 147</b>	<b>(1,2%)</b>	<b>(28 811)</b>	<b>29,4%</b>	<b>(17 143)</b>	<b>(47,9%)</b>	<b>(106,7%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>(445)</b>	<b>37</b>	<b>(8,3%)</b>	<b>-</b>	<b>-</b>	<b>37</b>	<b>(8,3%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(445)	37	(8,3%)	-	-	37	(8,3%)	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(57 907)</b>	<b>(167)</b>	<b>3%</b>	<b>(5 521)</b>	<b>9,5%</b>	<b>(5 687)</b>	<b>9,8%</b>	<b>(9 267)</b>	<b>20,7%</b>	<b>(40,4%)</b>	
Capital assets	(57 907)	(167)	3%	(5 521)	9,5%	(5 687)	9,8%	(9 267)	20,7%	(40,4%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(58 351)</b>	<b>(129)</b>	<b>2%</b>	<b>(5 521)</b>	<b>9,5%</b>	<b>(5 650)</b>	<b>9,7%</b>	<b>(9 267)</b>	<b>20,6%</b>	<b>(40,4%)</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>14</b>	<b>21</b>	<b>153,6%</b>	<b>24</b>	<b>173,6%</b>	<b>45</b>	<b>327,2%</b>	<b>40</b>	<b>601,9%</b>	<b>(39,4%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	14	21	153,6%	24	173,6%	45	327,2%	40	601,9%	(39,4%)	
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>14</b>	<b>21</b>	<b>153,6%</b>	<b>24</b>	<b>173,6%</b>	<b>45</b>	<b>327,2%</b>	<b>40</b>	<b>601,9%</b>	<b>(39,4%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(156 369)</b>	<b>(30 067)</b>	<b>19,2%</b>	<b>(4 349)</b>	<b>2,8%</b>	<b>(34 416)</b>	<b>22,0%</b>	<b>(26 370)</b>	<b>(21,5%)</b>	<b>(83,5%)</b>	
Cash/cash equivalents at the year begin:	14 646	-	-	(24 458)	(167,0%)	-	-	(91 240)	64,6%	(73,2%)	
Cash/cash equivalents at the year end:	(141 722)	(24 458)	17,3%	(179 002)	126,3%	(179 002)	126,3%	(117 609)	85,9%	52,2%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	8 555	2,7%	5 219	1,6%	5 607	1,7%	302 249	94,0%	321 629	29,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12	5%	7	2%	11	4%	2 630	98,9%	2 660	2,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 646)	(2,0%)	1 912	2,4%	1 839	2,3%	79 219	97,4%	81 324	7,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 709	2,3%	2 611	1,3%	2 577	1,3%	195 559	95,2%	205 457	18,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 618	2,7%	2 001	1,5%	1 976	1,5%	126 261	94,3%	133 855	12,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 951	4,3%	6 859	2,1%	6 706	2,1%	298 100	91,5%	325 617	29,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	492	2,4%	249	1,2%	698	3,5%	18 638	92,8%	20 076	1,8%	-	-	-	-
<b>Total By Income Source</b>	<b>29 691</b>	<b>2,7%</b>	<b>18 857</b>	<b>1,7%</b>	<b>19 413</b>	<b>1,8%</b>	<b>1 022 655</b>	<b>93,8%</b>	<b>1 090 618</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	393	2,7%	651	4,5%	361	2,5%	13 085	90,3%	14 491	1,3%	-	-	-	-
Commercial	1 607	1,8%	1 872	2,0%	2 184	2,4%	85 681	93,8%	91 344	8,4%	-	-	-	-
Households	27 691	2,8%	16 334	1,7%	16 868	1,7%	923 890	93,8%	984 783	90,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>29 691</b>	<b>2,7%</b>	<b>18 857</b>	<b>1,7%</b>	<b>19 413</b>	<b>1,8%</b>	<b>1 022 655</b>	<b>93,8%</b>	<b>1 090 618</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	12 099	6,1%	186 540	93,9%	198 639	18,2%
Bulk Water	-	-	3 342	7%	23 292	5,0%	441 057	94,3%	467 691	42,8%
PAYE deductions	2 778	49,9%	1 247	22,4%	-	-	1 541	27,7%	5 565	5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 274	6%	23	-	1 294	6%	215 461	98,8%	218 052	20,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 205	3,3%	5 046	2,7%	4 410	2,3%	173 418	91,7%	189 080	17,3%
Auditor-General	126	1,0%	125	1,0%	124	1,0%	12 414	97,1%	12 789	1,2%
Other	819	94,3%	1	1%	1	1%	47	5,5%	868	1%
<b>Total</b>	<b>11 202</b>	<b>1,0%</b>	<b>9 784</b>	<b>9%</b>	<b>41 221</b>	<b>3,8%</b>	<b>1 030 478</b>	<b>94,3%</b>	<b>1 092 686</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: FEZILE DABI (DC20)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>185 016</b>	<b>74 566</b>	<b>40,3%</b>	<b>60 020</b>	<b>32,4%</b>	<b>134 586</b>	<b>72,7%</b>	<b>2 615</b>	<b>40,4%</b>	<b>2 195,2%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5	5	103,7%	2	37,7%	7	141,4%	(0)	82,4%	(3 410,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 000	1 521	25,3%	3 307	55,1%	4 828	80,5%	2 417	57,1%	36,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	440	92	21,0%	199	45,3%	291	66,2%	(122)	132,6%	(263,2%)
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	178 571	72 947	40,9%	56 512	31,6%	129 459	72,5%	320	39,8%	17 559,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>183 597</b>	<b>39 875</b>	<b>21,7%</b>	<b>42 313</b>	<b>23,0%</b>	<b>82 188</b>	<b>44,8%</b>	<b>43 721</b>	<b>42,9%</b>	<b>(3,2%)</b>
Employee related costs	132 785	31 163	23,5%	30 095	22,7%	61 258	46,1%	27 867	43,2%	8,0%
Remuneration of councillors	8 252	1 990	24,1%	1 999	24,2%	3 989	48,3%	1 946	51,8%	2,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 761	409	14,8%	938	34,0%	1 345	48,8%	976	49,6%	(3,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 970	-	-	-	-	-	-	3 356	172,0%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	11 230	1 083	9,6%	857	7,6%	1 940	17,3%	2 162	23,1%	(60,4%)
Transfers and subsidies	1 930	184	9,5%	245	12,7%	429	22,2%	465	17,1%	(47,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	21 670	5 046	23,3%	8 180	37,8%	13 227	61,0%	6 949	44,9%	17,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1 419</b>	<b>34 691</b>		<b>17 707</b>		<b>52 398</b>		<b>(41 106)</b>		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 419</b>	<b>34 691</b>		<b>17 707</b>		<b>52 398</b>		<b>(41 106)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>1 419</b>	<b>34 691</b>		<b>17 707</b>		<b>52 398</b>		<b>(41 106)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 419</b>	<b>34 691</b>		<b>17 707</b>		<b>52 398</b>		<b>(41 106)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 419</b>	<b>34 691</b>		<b>17 707</b>		<b>52 398</b>		<b>(41 106)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>3 100</b>	<b>13</b>	<b>,4%</b>	<b>299</b>	<b>9,7%</b>	<b>312</b>	<b>10,1%</b>	<b>7</b>	<b>40,1%</b>	<b>4 427,7%</b>
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>										
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 100	13	,4%	299	9,7%	312	10,1%	7	40,1%	4 427,7%
<b>Capital Expenditure Functional</b>	<b>3 100</b>	<b>13</b>	<b>,4%</b>	<b>299</b>	<b>9,7%</b>	<b>312</b>	<b>10,1%</b>	<b>7</b>	<b>40,1%</b>	<b>4 427,7%</b>
<b>Municipal governance and administration</b>	<b>2 700</b>	<b>13</b>	<b>,5%</b>	<b>299</b>	<b>11,1%</b>	<b>312</b>	<b>11,6%</b>	<b>7</b>	<b>40,1%</b>	<b>4 427,7%</b>
Executive and Council	1 400	2	,1%	16	1,2%	18	1,3%	-	9,9%	(100,0%)
Finance and administration	1 300	11	,9%	283	21,7%	294	22,6%	7	46,1%	4 178,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>400</b>									
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	400	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>										
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>										
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>										

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	183 422	77 908	42,5%	60 755	33,1%	138 663	75,6%	138	-	-	44 014,2%
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Other revenue	(1 149)	742	(64,6%)	1 186	(103,2%)	1 928	(167,8%)	138	-	-	760,9%
Transfers and Subsidies - Operational	178 571	75 645	42,4%	56 262	31,5%	131 907	73,9%	-	-	-	(100,0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-
Interest	6 000	1 521	25,3%	3 307	55,1%	4 828	80,5%	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(178 520)	(54 220)	30,4%	(77 282)	43,3%	(131 503)	73,7%	2 741	-	-	(2 919,9%)
Suppliers and employees	(178 520)	(54 220)	30,4%	(77 282)	43,3%	(131 503)	73,7%	2 741	-	-	(2 919,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>4 902</b>	<b>23 688</b>	<b>483,2%</b>	<b>(16 527)</b>	<b>(337,2%)</b>	<b>7 161</b>	<b>146,1%</b>	<b>2 878</b>	<b>-</b>	<b>-</b>	<b>(674,2%)</b>
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(3 100)	(13)	4%	(299)	9,7%	(312)	10,1%	(7)	-	-	4 427,7%
Capital assets	(3 100)	(13)	4%	(299)	9,7%	(312)	10,1%	(7)	-	-	4 427,7%
<b>Net Cash from/(used) Investing Activities</b>	<b>(3 100)</b>	<b>(13)</b>	<b>4%</b>	<b>(299)</b>	<b>9,7%</b>	<b>(312)</b>	<b>10,1%</b>	<b>(7)</b>	<b>-</b>	<b>-</b>	<b>4 427,7%</b>
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 802</b>	<b>23 675</b>	<b>1 313,8%</b>	<b>(16 827)</b>	<b>(933,8%)</b>	<b>6 848</b>	<b>380,0%</b>	<b>2 872</b>	<b>-</b>	<b>-</b>	<b>(685,9%)</b>
Cash/cash equivalents at the year begin:	131 488	103 701	78,9%	127 376	96,9%	103 701	78,9%	140 598	85,1%	140 598	(9,4%)
Cash/cash equivalents at the year end:	133 290	127 376	95,6%	110 549	82,9%	110 549	82,9%	143 440	144,3%	143 440	(22,9%)

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

Municipal Manager	Mr S Thomas	016 970 8607
Financial Manager	Mrs Morongwa Moabelo	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR FREE STATE  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>25 163 091</b>	<b>6 133 191</b>	<b>24,4%</b>	<b>4 520 416</b>	<b>18,0%</b>	<b>10 653 607</b>	<b>42,3%</b>	<b>4 865 273</b>	<b>47,0%</b>	<b>(7,1%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	7 580 565	1 645 385	21,7%	1 301 514	17,2%	2 946 899	38,9%	1 197 728	40,0%	8,7%
Service charges - Water	3 440 889	679 125	19,7%	149 191	4,3%	828 315	24,1%	728 440	47,4%	(79,5%)
Service charges - Waste Water Management	1 337 041	292 313	21,9%	296 439	22,2%	588 752	44,0%	299 950	46,3%	(1,2%)
Service charges - Waste Management	828 718	177 445	21,4%	180 221	21,7%	357 666	43,2%	119 146	39,2%	51,3%
Sale of Goods and Rendering of Services	159 333	16 999	10,7%	15 221	9,6%	32 220	20,2%	8 350	23,6%	82,3%
Agency services	2	1	48,2%	-	-	1	48,2%	0	26,8%	(100,0%)
Interest	-	-	-	8	-	8	-	-	(4 541,9%)	(100,0%)
Interest earned from Receivables	1 211 172	415 380	34,3%	462 091	38,2%	877 471	72,4%	340 697	62,5%	35,6%
Interest earned from Current and Non Current Assets	68 874	40 211	58,4%	37 537	54,5%	77 749	112,9%	27 459	69,6%	36,7%
Dividends	2 096	224	10,7%	73	3,5%	298	14,2%	21	16,6%	248,1%
Rent on Land	8 481	834	9,8%	499	5,9%	1 332	15,7%	445	293,0%	12,1%
Rental from Fixed Assets	107 669	20 844	19,4%	20 960	19,5%	41 804	38,8%	18 778	40,2%	11,6%
Licence and permits	1 619	232	14,3%	135	8,4%	367	22,7%	122	64,8%	11,3%
Operational Revenue	571 994	11 097	1,9%	10 016	1,8%	21 113	3,7%	31 649	7,6%	(68,4%)
<b>Non-Exchange Revenue</b>										
Property rates	3 173 642	773 279	24,4%	743 641	23,4%	1 516 919	47,8%	722 429	49,2%	2,9%
Surcharges and Taxes	18 655	-	-	1 756	9,4%	1 756	9,4%	1 835	11,2%	(4,3%)
Fines, penalties and forfeits	89 851	4 281	4,8%	2 044	2,3%	6 325	7,0%	6 628	13,4%	(69,2%)
Licences or permits	1 159	419	36,2%	347	29,9%	766	66,1%	351	100,1%	(1,1%)
Transfer and subsidies - Operational	5 908 121	1 842 727	31,2%	1 205 143	20,4%	3 047 870	51,6%	1 163 755	56,6%	3,6%
Interest	150 770	75 833	50,3%	92 162	61,1%	167 995	111,4%	71 188	115,5%	29,5%
Fuel Levy	405 247	135 083	33,3%	-	-	135 083	33,3%	121 145	66,7%	(100,0%)
Operational Revenue	25 830	1 366	5,3%	1 358	5,3%	2 724	10,5%	1 427	14,2%	(4,8%)
Gains on disposal of Assets	70 973	114	2%	56	,1%	171	,2%	3 434	4,8%	(98,4%)
Other Gains	389	-	-	3	,9%	3	,9%	295	106,4%	(98,8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>25 338 687</b>	<b>5 038 137</b>	<b>19,9%</b>	<b>4 736 406</b>	<b>18,7%</b>	<b>9 774 543</b>	<b>38,6%</b>	<b>4 537 331</b>	<b>39,1%</b>	<b>4,4%</b>
Employee related costs	7 589 280	1 580 764	20,8%	1 584 730	20,9%	3 165 494	41,7%	1 654 041	45,6%	(4,2%)
Remuneration of councillors	357 809	64 043	17,9%	67 980	19,0%	132 023	36,9%	73 600	42,6%	(7,6%)
Bulk purchases - electricity	5 412 187	1 856 815	34,3%	1 102 706	20,4%	2 969 521	54,7%	927 722	44,7%	18,9%
Inventory consumed	2 209 114	361 447	16,4%	359 964	16,3%	721 411	32,7%	430 409	30,4%	(16,4%)
Debt impairment	2 774 079	415 125	15,0%	418 166	15,1%	833 291	30,0%	341 239	42,5%	22,5%
Depreciation and amortisation	1 628 912	100 463	6,2%	173 820	10,7%	274 283	16,8%	224 803	34,8%	(22,7%)
Interest	469 980	70 046	14,9%	74 814	15,9%	144 860	30,8%	89 216	42,3%	(16,1%)
Contracted services	1 790 602	255 363	14,3%	315 289	17,6%	570 652	31,9%	329 767	27,8%	(4,4%)
Transfers and subsidies	271 521	49 874	18,4%	63 591	23,4%	113 465	41,8%	50 549	32,2%	25,8%
Irrecoverable debts written off	790 935	39 560	5,0%	62 448	7,9%	102 008	12,9%	56 911	20,1%	9,7%
Operational costs	1 614 748	244 638	15,2%	512 895	31,8%	757 533	46,9%	346 797	39,2%	47,9%
Losses on disposal of Assets	58	-	-	-	-	-	-	-	-	-
Other Losses	429 461	-	-	2	-	2	-	12 278	6,7%	(100,0%)
<b>Surplus/(Deficit)</b>	<b>(175 596)</b>	<b>1 095 055</b>		<b>(215 990)</b>		<b>879 065</b>		<b>327 942</b>		
Transfers and subsidies - capital (monetary allocations)	2 736 008	185 387	6,8%	441 644	16,1%	627 031	22,9%	2 393 250	97,9%	(81,5%)
Transfers and subsidies - capital (in-kind)	10 179	-	-	-	-	-	-	15 188	45,3%	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 570 591</b>	<b>1 280 441</b>		<b>225 655</b>		<b>1 506 096</b>		<b>2 736 380</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>2 570 591</b>	<b>1 280 441</b>		<b>225 655</b>		<b>1 506 096</b>		<b>2 736 380</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 570 591</b>	<b>1 280 441</b>		<b>225 655</b>		<b>1 506 096</b>		<b>2 736 380</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	383 183	78 424	20,5%	30 017	7,8%	108 441	28,3%	74 981	42,8%	(60,0%)
<b>Surplus/(Deficit) for the year</b>	<b>2 953 774</b>	<b>1 358 865</b>		<b>255 672</b>		<b>1 614 537</b>		<b>2 811 360</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>3 296 201</b>	<b>195 087</b>	<b>5,9%</b>	<b>473 982</b>	<b>14,4%</b>	<b>669 069</b>	<b>20,3%</b>	<b>552 709</b>	<b>25,1%</b>	<b>(14,2%)</b>
National Government	2 775 523	167 227	6,0%	431 292	15,5%	598 519	21,6%	466 235	25,6%	(7,5%)
Provincial Government	3 000	(0)	-	4 224	140,8%	4 224	140,8%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	15 800	2 390	15,1%	2 047	13,0%	4 436	28,1%	3 277	38,7%	(37,6%)
<b>Transfers recognised - capital</b>	<b>2 794 323</b>	<b>169 616</b>	<b>6,1%</b>	<b>437 563</b>	<b>15,7%</b>	<b>607 180</b>	<b>21,7%</b>	<b>469 513</b>	<b>25,7%</b>	<b>(6,8%)</b>
Borrowing	49 172	1 122	2,3%	11	-	1 133	2,3%	2 947	11,2%	(99,6%)
Internally generated funds	452 707	24 349	5,4%	36 407	8,0%	60 756	13,4%	80 250	24,4%	(54,6%)
<b>Capital Expenditure Functional</b>	<b>3 324 984</b>	<b>196 459</b>	<b>5,9%</b>	<b>477 255</b>	<b>14,4%</b>	<b>673 714</b>	<b>20,3%</b>	<b>553 507</b>	<b>25,0%</b>	<b>(13,8%)</b>
<b>Municipal governance and administration</b>	<b>156 345</b>	<b>21 517</b>	<b>13,8%</b>	<b>23 525</b>	<b>15,0%</b>	<b>45 042</b>	<b>28,8%</b>	<b>36 400</b>	<b>48,8%</b>	<b>(35,4%)</b>
Executive and Council	38 277	9 410	24,6%	10 842	28,3%	20 252	52,9%	30 042	144,2%	(63,9%)
Finance and administration	117 958	12 107	10,3%	12 683	10,8%	24 790	21,0%	6 187	19,1%	105,0%
Internal audit	110	-	-	-	-	-	-	170	344,7%	(100,0%)
<b>Community and Public Safety</b>	<b>475 541</b>	<b>9 073</b>	<b>1,9%</b>	<b>57 564</b>	<b>12,1%</b>	<b>66 637</b>	<b>14,0%</b>	<b>42 695</b>	<b>12,9%</b>	<b>34,8%</b>
Community and Social Services	63 979	3 830	6,0%	952	1,5%	4 782	7,5%	4 702	25,0%	(79,7%)
Sport And Recreation	73 888	2 425	3,3%	5 016	6,8%	7 441	10,1%	2 004	3,5%	150,4%
Public Safety	10 496	23	2%	-	-	23	,2%	12	2%	(100,0%)
Housing	326 387	2 795	,9%	51 496	15,8%	54 290	16,6%	35 977	14,1%	43,1%
Health	792	-	-	100	12,6%	100	12,6%	-	-	(100,0%)
<b>Economic and Environmental Services</b>	<b>629 291</b>	<b>13 229</b>	<b>2,1%</b>	<b>113 823</b>	<b>18,1%</b>	<b>127 052</b>	<b>20,2%</b>	<b>118 329</b>	<b>23,8%</b>	<b>(3,8%)</b>
Planning and Development	77 281	4 596	5,9%	11 739	15,2%	16 335	21,1%	10 890	12,9%	7,8%
Road Transport	548 016	8 633	1,6%	102 085	18,6%	110 717	20,2%	107 439	25,7%	(5,0%)
Environmental Protection	3 994	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>2 059 430</b>	<b>152 641</b>	<b>7,4%</b>	<b>282 342</b>	<b>13,7%</b>	<b>434 982</b>	<b>21,1%</b>	<b>356 057</b>	<b>27,0%</b>	<b>(20,7%)</b>
Energy sources	416 451	21 962	5,3%	52 095	12,5%	74 057	17,8%	82 294	23,4%	(36,7%)
Water Management	969 746	122 775	12,7%	159 668	16,5%	282 443	29,1%	195 012	29,8%	(18,1%)
Waste Water Management	441 365	7 387	1,7%	70 553	16,0%	77 940	17,7%	71 387	27,4%	(1,2%)
Waste Management	231 868	517	,2%	25	-	542	,2%	7 363	13,9%	(99,7%)
<b>Other</b>	<b>4 377</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>1,5%</b>	<b>(100,0%)</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>R thousands</b>											
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>23 410 369</b>	<b>6 529 956</b>	<b>27,9%</b>	<b>6 144 943</b>	<b>26,2%</b>	<b>12 674 899</b>	<b>54,1%</b>	<b>5 362 268</b>	<b>56,3%</b>	<b>14,6%</b>	
Property rates	2 549 990	416 011	16,3%	400 874	15,7%	816 885	32,0%	701 256	49,6%	(42,8%)	
Service charges	9 506 089	1 681 003	17,7%	2 357 049	24,8%	4 038 052	42,5%	1 768 638	34,1%	33,3%	
Other revenue	2 718 576	2 044 089	75,2%	1 707 383	62,8%	3 751 472	138,0%	1 769 481	380,0%	(3,5%)	
Transfers and Subsidies - Operational	5 752 154	1 797 776	31,3%	1 025 013	17,8%	2 822 789	49,1%	446 187	27,3%	129,7%	
Transfers and Subsidies - Capital	2 698 533	555 429	20,6%	623 724	23,1%	1 179 153	43,7%	655 929	52,2%	(4,9%)	
Interest	183 204	35 602	19,4%	30 884	16,9%	66 486	36,3%	20 266	26,6%	52,4%	
Dividends	1 823	47	2,6%	16	0,9%	63	3,4%	511	14,2%	(96,9%)	
<b>Payments</b>	<b>(19 307 416)</b>	<b>(4 158 127)</b>	<b>21,5%</b>	<b>(3 927 960)</b>	<b>20,3%</b>	<b>(8 086 087)</b>	<b>41,9%</b>	<b>(3 773 554)</b>	<b>53,4%</b>	<b>4,1%</b>	
Suppliers and employees	(18 987 139)	(4 158 127)	21,9%	(3 927 960)	20,7%	(8 086 087)	42,6%	(3 758 341)	54,3%	4,5%	
Finance charges	(287 603)	-	-	-	-	-	-	(15 213)	9,9%	(100,0%)	
Transfers and grants	(32 674)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>4 102 953</b>	<b>2 371 829</b>	<b>57,8%</b>	<b>2 216 983</b>	<b>54,0%</b>	<b>4 588 811</b>	<b>111,8%</b>	<b>1 588 714</b>	<b>63,4%</b>	<b>39,5%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>(214 560)</b>	<b>25 476</b>	<b>(11,9%)</b>	<b>(30)</b>	<b>-</b>	<b>25 446</b>	<b>(11,9%)</b>	<b>473</b>	<b>,8%</b>	<b>(106,3%)</b>	
Proceeds on disposal of PPE	71 346	240	0,3%	91	0,1%	331	0,5%	296	0,7%	(69,4%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(288 790)	25 157	(8,7%)	(120)	-	25 037	(8,7%)	178	(4,4%)	(167,3%)	
Decrease (increase) in non-current investments	2 883	79	2,7%	(1)	-	78	2,7%	(1)	-	16,6%	
<b>Payments</b>	<b>(2 587 861)</b>	<b>(123 872)</b>	<b>4,8%</b>	<b>(409 188)</b>	<b>15,8%</b>	<b>(533 060)</b>	<b>20,6%</b>	<b>(538 765)</b>	<b>25,1%</b>	<b>(24,1%)</b>	
Capital assets	(2 587 861)	(123 872)	4,8%	(409 188)	15,8%	(533 060)	20,6%	(538 765)	25,1%	(24,1%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(2 802 421)</b>	<b>(98 396)</b>	<b>3,5%</b>	<b>(409 218)</b>	<b>14,6%</b>	<b>(507 614)</b>	<b>18,1%</b>	<b>(538 292)</b>	<b>25,6%</b>	<b>(24,0%)</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>31 390</b>	<b>(2 183)</b>	<b>(7,0%)</b>	<b>741</b>	<b>2,4%</b>	<b>(1 442)</b>	<b>(4,6%)</b>	<b>(2 398)</b>	<b>(2,9%)</b>	<b>(130,9%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	25 541	(1 865)	(7,3%)	(1 865)	(7,3%)	(3 730)	(14,6%)	(1 865)	(6,5%)	-	
Increase (decrease) in consumer deposits	5 849	(318)	(5,4%)	2 606	44,6%	2 289	39,1%	(534)	(6,7%)	(588,5%)	
<b>Payments</b>	<b>(168 647)</b>	<b>(4 717)</b>	<b>2,8%</b>	<b>(73 997)</b>	<b>43,9%</b>	<b>(78 714)</b>	<b>46,7%</b>	<b>(67 402)</b>	<b>47,6%</b>	<b>9,8%</b>	
Repayment of borrowing	(168 647)	(4 717)	2,8%	(73 997)	43,9%	(78 714)	46,7%	(67 402)	47,6%	9,8%	
<b>Net Cash from/(used) Financing Activities</b>	<b>(137 257)</b>	<b>(6 900)</b>	<b>5,0%</b>	<b>(73 256)</b>	<b>53,4%</b>	<b>(80 156)</b>	<b>58,4%</b>	<b>(69 800)</b>	<b>2 213,7%</b>	<b>5,0%</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>1 163 274</b>	<b>2 266 532</b>	<b>194,8%</b>	<b>1 734 509</b>	<b>149,1%</b>	<b>4 001 041</b>	<b>343,9%</b>	<b>980 621</b>	<b>97,1%</b>	<b>76,9%</b>	
Cash/cash equivalents at the year begin:	1 213 161	2 045 498	168,6%	4 790 189	394,9%	2 045 498	168,6%	4 167 478	295,9%	14,9%	
Cash/cash equivalents at the year end:	2 376 435	4 800 827	202,0%	6 375 101	268,3%	6 375 101	268,3%	5 202 546	132,6%	22,5%	

#### 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	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	662 593	5,8%	274 152	2,4%	444 349	3,9%	10 125 704	88,0%	11 506 798	32,9%	(1 025)	-	563 472	4,9%
Trade and Other Receivables from Exchange Transactions - Electricity	319 277	12,2%	84 036	3,2%	223 322	8,5%	1 994 699	76,1%	2 621 335	7,5%	528	-	117 546	4,5%
Receivables from Non-exchange Transactions - Property Rates	313 482	5,9%	141 310	2,7%	333 845	6,3%	4 525 065	85,2%	5 313 702	15,2%	1 090	-	27 078	1,5%
Receivables from Exchange Transactions - Waste Water Management	152 580	3,5%	84 826	2,0%	247 141	5,7%	3 819 153	88,7%	4 303 699	12,3%	(508)	-	55 877	1,3%
Receivables from Exchange Transactions - Waste Management	91 612	2,9%	57 468	1,8%	178 843	5,7%	2 785 240	89,5%	3 113 163	8,9%	(758)	-	38 006	1,2%
Receivables from Exchange Transactions - Property Rental Debtors	1 758	1,1%	1 742	1,1%	1 744	1,1%	156 516	96,8%	161 760	0,5%	-	-	-	-
Interest on Arrear Debtor Accounts	272 405	3,8%	177 683	2,5%	437 579	6,1%	6 284 001	87,6%	7 171 668	20,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 914	1,1%	8 237	1,0%	(47 530)	(5,8%)	848 593	103,7%	818 213	2,3%	(655)	(1,1%)	30 817	3,8%
<b>Total By Income Source</b>	<b>1 822 622</b>	<b>5,2%</b>	<b>829 452</b>	<b>2,4%</b>	<b>1 819 293</b>	<b>5,2%</b>	<b>30 538 971</b>	<b>87,2%</b>	<b>35 010 338</b>	<b>100,0%</b>	<b>(1 327)</b>	<b>-</b>	<b>832 796</b>	<b>2,4%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	287 875	6,1%	123 253	2,6%	244 540	5,2%	4 092 033	86,2%	4 747 701	13,6%	1 162	-	40 515	,9%
Commercial	524 078	10,1%	136 667	2,6%	386 691	7,5%	4 136 870	79,8%	5 184 306	14,8%	(61)	-	-	-
Households	1 012 753	4,1%	567 352	2,3%	1 229 678	4,9%	22 148 161	88,7%	24 957 944	71,3%	(2 428)	-	792 281	3,2%
Other	(2 085)	(1,7%)	2 181	1,8%	(41 616)	(34,8%)	161 907	134,5%	120 387	0,3%	-	-	-	-
<b>Total By Customer Group</b>	<b>1 822 622</b>	<b>5,2%</b>	<b>829 452</b>	<b>2,4%</b>	<b>1 819 293</b>	<b>5,2%</b>	<b>30 538 971</b>	<b>87,2%</b>	<b>35 010 338</b>	<b>100,0%</b>	<b>(1 327)</b>	<b>-</b>	<b>832 796</b>	<b>2,4%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	320 988	1,9%	224 023	1,3%	237 285	1,4%	15 955 328	95,3%	16 737 624	63,1%
Bulk Water	66 988	1,0%	79 396	1,2%	105 520	1,6%	6 403 312	96,2%	6 655 216	25,1%
PAYE deductions	58 124	86,3%	4 890	7,3%	2 705	4,0%	1 646	2,4%	67 365	0,3%
VAT (output less input)	-	-	0	0,0%	0	0,0%	0	0,0%	0	-
Pensions / Retirement	59 293	21,5%	23	-	1 294	0,5%	215 461	78,0%	276 072	1,0%
Loan repayments	-	-	0	-	0	-	32	100,0%	32	-
Trade Creditors	98 488	4,2%	166 969	7,0%	54 996	2,3%	2 049 056	86,5%	2 369 510	8,9%
Auditor-General	6 476	12,2%	13 598	25,6%	9 843	18,6%	23 129	43,6%	53 046	2,5%
Other	1 251	0,3%	1 200	0,3%	13 117	3,4%	370 835	96,0%	386 403	1,5%
<b>Total</b>	<b>611 607</b>	<b>2,3%</b>	<b>490 100</b>	<b>1,8%</b>	<b>424 761</b>	<b>1,6%</b>	<b>25 018 799</b>	<b>94,2%</b>	<b>26 545 267</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.