

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	10 660 125	2 791 335	26.2%	2 717 099	25.5%	5 508 434	51.7%	1 870 656	48.8%	45.2%
Exchange Revenue										
Service charges - Electricity	4 145 552	1 125 611	27.2%	729 221	17.6%	1 854 832	44.7%	742 738	49.6%	(1.8%)
Service charges - Water	1 439 110	370 013	25.7%	353 518	24.6%	723 531	50.3%	307 736	45.4%	14.9%
Service charges - Waste Water Management	558 604	103 055	18.4%	156 812	28.1%	259 866	46.5%	123 953	48.0%	26.5%
Service charges - Waste Management	197 710	47 480	24.0%	47 570	24.1%	95 051	48.1%	45 147	49.1%	5.4%
Sale of Goods and Rendering of Services	67 527	13 815	20.5%	11 529	17.1%	25 345	37.5%	7 187	25.4%	60.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	514 053	150 915	29.4%	159 809	31.1%	310 723	60.4%	147 003	108.9%	8.7%
Interest earned from Current and Non Current Assets	78 241	16 299	20.8%	23 783	30.4%	40 083	51.2%	19 688	161.2%	20.8%
Dividends	12	6	48.0%	1	6.1%	7	54.1%	-	256.0%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	48 414	11 118	23.0%	10 578	21.8%	21 697	44.8%	9 617	40.8%	10.0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	42 268	8 787	20.8%	9 329	22.1%	18 116	42.9%	6 059	36.0%	54.0%
Non-Exchange Revenue										
Property rates	1 654 053	264 851	16.0%	607 108	36.7%	871 960	52.7%	396 394	51.9%	53.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 250	3 395	10.5%	8 322	25.8%	11 717	36.3%	861	12.3%	866.2%
Licences or permits	1 507	429	28.5%	483	32.0%	912	60.5%	310	117.1%	55.6%
Transfer and subsidies - Operational	1 275 488	479 773	37.6%	401 022	31.4%	880 795	69.1%	21 817	34.8%	1 738.1%
Interest	150 408	47 821	31.8%	50 132	33.3%	97 953	65.1%	42 145	153.3%	19.0%
Fuel Levy	443 643	147 881	33.3%	147 881	33.3%	295 762	66.7%	-	33.3%	(100.0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 900	-	-	-	-	-	-	-	-	-
Other Gains	1 385	86	6.2%	-	-	86	6.2%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	9 754 653	3 132 832	32.1%	2 534 973	26.0%	5 667 805	58.1%	1 900 545	47.2%	33.4%
Employee related costs	2 513 360	645 247	25.7%	648 158	25.8%	1 293 406	51.5%	595 285	48.4%	8.9%
Remuneration of councillors	79 728	17 647	22.1%	21 742	27.3%	39 389	49.4%	21 154	50.3%	2.8%
Bulk purchases - electricity	2 569 190	920 857	35.8%	775 106	30.2%	1 695 963	66.0%	498 152	63.4%	55.6%
Inventory consumed	642 068	429 426	66.9%	16 467	2.6%	445 893	69.4%	117 369	39.8%	(86.0%)
Debt impairment	1 917 562	479 391	25.0%	479 391	25.0%	958 781	50.0%	345 648	50.0%	38.7%
Depreciation and amortisation	420 694	128 513	30.5%	261 852	62.2%	390 365	92.8%	57 859	30.3%	352.6%
Interest	27 072	4 344	16.0%	16 332	60.3%	20 676	76.4%	41 178	125.0%	(60.3%)
Contracted services	620 042	65 290	10.5%	166 862	26.9%	232 152	37.4%	116 758	30.1%	42.9%
Transfers and subsidies	361	-	-	-	-	-	-	8 408	270.4%	(100.0%)
Irrecoverable debts written off	-	338 440	-	17 758	-	356 197	-	(660)	-	(2 791.8%)
Operational costs	592 875	103 671	17.5%	131 305	22.1%	234 977	39.6%	99 396	36.8%	32.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	371 700	6	-	-	-	6	-	0	-	(100.0%)
Surplus/(Deficit)	905 472	(341 497)		182 126		(159 371)		(29 889)		
Transfers and subsidies - capital (monetary allocations)	1 034 842	65 238	6.3%	149 286	14.4%	214 524	20.7%	148 212	17.5%	.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 940 314	(276 259)		331 412		55 153		118 324		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 940 314	(276 259)		331 412		55 153		118 324		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 940 314	(276 259)		331 412		55 153		118 324		
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%	-
Surplus/(Deficit) for the year	2 060 314	(246 259)		361 412		115 153		148 324		

Part 2: Capital Revenue and Expenditure

		2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
		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
R thousands											
Capital Revenue and Expenditure											
Source of Finance		1 339 880	49 782	3.7%	226 400	16.9%	276 183	20.6%	181 030	12.9%	25.1%
National Government		1 019 284	31 014	3.0%	158 792	15.6%	189 806	18.6%	161 591	12.7%	(1.7%)
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen		14 000	790	5.6%	1 507	10.8%	2 297	16.4%	2 047	31.0%	(26.4%)
Transfers recognised - capital		1 033 284	31 804	3.1%	160 299	15.5%	192 102	18.6%	163 637	13.0%	(2.0%)
Borrowing		-	-	-	-	-	-	-	-	-	-
Internally generated funds		306 597	17 979	5.9%	66 102	21.6%	84 080	27.4%	17 392	12.5%	280.1%
Capital Expenditure Functional		1 339 880	49 782	3.7%	226 400	16.9%	276 183	20.6%	181 030	12.9%	25.1%
Municipal governance and administration		54 371	506	.9%	2 484	4.6%	2 990	5.5%	7 234	31.0%	(65.7%)
Executive and Council		4 700	-	-	226	4.8%	226	4.8%	-	-	(100.0%)
Finance and administration		49 671	506	1.0%	2 258	4.5%	2 764	5.6%	7 234	36.4%	(68.8%)
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and Public Safety		327 050	(6 137)	(1.9%)	19 421	5.9%	13 284	4.1%	52 560	15.6%	(63.1%)
Community and Social Services		7 500	-	-	5 664	75.5%	5 664	75.5%	-	-	(100.0%)
Sport And Recreation		30 953	368	1.2%	700	2.3%	1 068	3.5%	1 065	4.3%	(34.2%)
Public Safety		21 130	-	-	56	.3%	56	.3%	-	-	(100.0%)
Housing		266 966	(6 504)	(2.4%)	13 001	4.9%	6 497	2.4%	51 496	16.7%	(74.8%)
Health		500	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		390 743	2 727	.7%	23 021	5.9%	25 748	6.6%	46 884	8.5%	(50.9%)
Planning and Development		57 003	890	1.6%	12 636	22.2%	13 526	23.7%	3 474	12.8%	263.7%
Road Transport		333 740	1 837	.6%	10 385	3.1%	12 222	3.7%	43 410	7.5%	(76.1%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-
Trading Services		564 217	52 686	9.3%	181 475	32.2%	234 160	41.5%	74 351	11.9%	144.1%
Energy sources		278 845	19 584	7.0%	91 530	32.8%	111 114	39.8%	30 194	21.0%	203.1%
Water Management		138 715	6 195	4.5%	42 760	30.8%	48 955	35.3%	17 289	12.3%	147.3%
Waste Water Management		97 985	26 906	27.5%	43 479	44.4%	70 385	71.8%	26 868	(13.9%)	61.8%
Waste Management		48 672	-	-	3 706	7.6%	3 706	7.6%	-	-	(100.0%)
Other		3 500	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	10 077 664	4 910 525	48.7%	4 654 462	46.2%	9 564 987	94.9%	3 709 862	80.6%	25.5%
Property rates	1 286 853	233 067	18.1%	239 314	18.6%	472 380	36.7%	207 042	31.7%	15.6%
Service charges	5 283 339	1 261 889	23.9%	959 645	18.2%	2 221 535	42.0%	970 293	52.1%	(1.1%)
Other revenue	609 573	2 582 566	423.7%	2 916 920	478.5%	5 499 487	902.2%	2 231 518	193.2%	30.7%
Transfers and Subsidies - Operational	1 275 488	486 751	38.2%	392 959	30.8%	879 710	69.0%	7 940	33.4%	4 849.1%
Transfers and Subsidies - Capital	1 034 842	324 744	31.4%	115 701	11.2%	440 445	42.6%	273 460	57.4%	(57.7%)
Interest	587 556	21 503	3.7%	29 921	5.1%	51 424	8.8%	19 609	162.3%	52.6%
Dividends	12	6	48.0%	1	6.1%	7	54.1%	-	256.0%	(100.0%)
Payments	(7 978 163)	(1 748 957)	21.9%	(2 094 023)	26.2%	(3 840 980)	48.1%	(2 257 325)	53.1%	(7.2%)
Suppliers and employees	(7 977 802)	(1 746 957)	21.9%	(2 094 023)	26.2%	(3 840 980)	48.1%	(2 257 325)	53.1%	(7.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(361)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 099 501	3 163 568	150.7%	2 560 439	122.0%	5 724 007	272.6%	1 452 538	177.2%	76.3%
Cash Flow from Investing Activities										
Receipts	9 900	(29)	(.3%)	4	-	(25)	(.3%)	7	(.2%)	(42.2%)
Proceeds on disposal of PPE	9 900	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(29)	-	4	-	(25)	-	7	-	(42.2%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 339 880)	(49 782)	3.7%	(226 400)	16.9%	(276 183)	20.6%	(181 030)	12.9%	25.1%
Capital assets	(1 339 880)	(49 782)	3.7%	(226 400)	16.9%	(276 183)	20.6%	(181 030)	12.9%	25.1%
Net Cash from/(used) Investing Activities	(1 329 981)	(49 811)	3.7%	(226 397)	17.0%	(276 208)	20.8%	(181 023)	13.0%	25.1%
Cash Flow from Financing Activities										
Receipts	95 090	-	-	-	-	-	-	-	-	-
Short term loans	95 090	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(155 247)	(5 222)	3.4%	(82 193)	52.9%	(87 415)	56.3%	(73 997)	48.6%	11.1%
Repayment of borrowing	(155 247)	(5 222)	3.4%	(82 193)	52.9%	(87 415)	56.3%	(73 997)	48.6%	11.1%
Net Cash from/(used) Financing Activities	(60 157)	(5 222)	8.7%	(82 193)	136.6%	(87 415)	145.3%	(73 997)	48.6%	11.1%
Net Increase/(Decrease) in cash held	709 363	3 108 535	438.2%	2 251 849	317.4%	5 360 384	755.7%	1 197 517	432.7%	88.0%
Cash/cash equivalents at the year begin:	711 161	(170 178)	(23.9%)	2 938 357	413.2%	(170 178)	(23.9%)	3 582 486	167.8%	(18.0%)
Cash/cash equivalents at the year end:	1 420 524	2 938 357	206.9%	5 190 206	365.4%	5 190 206	365.4%	4 780 003	306.8%	8.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	292 729	6.9%	174 980	4.1%	153 496	3.6%	3 601 450	85.3%	4 222 655	35.8%	284 787	6.7%	532 105	12.6%
Trade and Other Receivables from Exchange Transactions - Electricity	75 265	7.9%	28 334	3.0%	34 604	3.6%	815 757	85.5%	953 961	8.1%	1 040	.1%	158 781	16.6%
Receivables from Non-exchange Transactions - Property Rates	232 920	10.3%	230 215	10.2%	62 636	2.8%	1 737 925	76.8%	2 263 697	19.2%	37 222	1.6%	152 313	6.7%
Receivables from Exchange Transactions - Waste Water Management	84 317	7.1%	55 239	4.6%	24 969	2.1%	1 028 863	86.2%	1 193 388	10.1%	21 368	1.8%	58 717	4.9%
Receivables from Exchange Transactions - Waste Management	29 203	5.5%	10 619	2.0%	10 158	1.9%	477 582	90.5%	527 562	4.5%	10 363	2.0%	45 749	8.7%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	148 242	5.7%	65 627	2.5%	65 068	2.5%	2 316 478	89.3%	2 595 416	22.0%	-	-	7 171	.3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	424	1.6%	47	2%	194	.7%	25 902	97.5%	26 567	2%	112	.4%	2 959	11.1%
Total By Income Source	863 100	7.3%	565 062	4.8%	351 126	3.0%	10 003 957	84.9%	11 783 245	100.0%	354 892	3.0%	957 795	8.1%
Debtors Age Analysis By Customer Group														
Organs of State	160 227	7.1%	256 574	11.4%	81 391	3.6%	1 759 896	77.9%	2 258 088	19.2%	0	-	1 973	.1%
Commercial	238 237	12.5%	59 120	3.1%	58 583	3.1%	1 542 983	81.3%	1 898 923	16.1%	-	-	-	-
Households	464 636	6.1%	249 368	3.3%	211 152	2.8%	6 701 078	87.9%	7 626 234	64.7%	354 892	4.7%	955 822	12.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	863 100	7.3%	565 062	4.8%	351 126	3.0%	10 003 957	84.9%	11 783 245	100.0%	354 892	3.0%	957 795	8.1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	204 937	100.0%	-	-	-	-	-	-	204 937	65.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	32 317	100.0%	-	-	-	-	-	-	32 317	10.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	57 192	100.0%	-	-	-	-	-	-	57 192	18.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 915	93.4%	-	-	-	-	1 132	6.6%	17 047	5.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	310 361	99.6%	-	-	-	-	1 132	.4%	311 493	100.0%

Contact Details

Municipal Manager	Mr Sello More	051 405 8621
Chief Financial Officer	Ms Zuziwe Lydia Thekiso	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	244 317	79 683	32.6%	22 748	9.3%	102 431	41.9%	54 192	39.1%	(58.0%)
Exchange Revenue										
Service charges - Electricity	43 246	9 012	20.8%	5 630	13.0%	14 642	33.9%	8 061	29.9%	(30.2%)
Service charges - Water	20 061	2 227	11.1%	360	1.8%	2 586	12.9%	1 661	8.7%	(78.3%)
Service charges - Waste Water Management	15 512	3 224	20.8%	3 204	20.7%	6 429	41.4%	2 924	24.0%	9.6%
Service charges - Waste Management	15 152	3 111	20.5%	3 095	20.4%	6 206	41.0%	2 817	23.7%	9.8%
Sale of Goods and Rendering of Services	169	191	113.3%	143	84.6%	334	197.9%	42	38.3%	239.5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	57	-	58	-	115	-	8	-	651.3%
Interest earned from Receivables	13 914	10 783	77.5%	3 103	22.3%	13 887	99.8%	7 310	128.0%	(57.5%)
Interest earned from Current and Non Current Assets	256	-	-	-	-	-	-	19	9.4%	(100.0%)
Dividends	-	11	-	-	-	11	-	2	15.4%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	550	264	48.1%	172	31.3%	437	79.4%	153	44.4%	12.2%
Licence and permits	6	-	-	-	-	-	-	-	-	-
Operational Revenue	78	109	140.6%	72	93.1%	181	233.6%	-	-	(100.0%)
Non-Exchange Revenue										
Property rates	28 755	6 918	24.1%	6 927	24.1%	13 845	48.1%	6 567	31.9%	5.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25	-	-	-	-	-	-	1	38.6%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 416	40 876	41.5%	9	-	40 885	41.5%	22 800	53.4%	(100.0%)
Interest	8 178	2 899	35.4%	(26)	(.3%)	2 873	35.1%	1 827	12.5%	(101.4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	244 146	39 462	16.2%	10 219	4.2%	49 680	20.3%	(19 815)	(5.3%)	(151.6%)
Employee related costs	82 956	26 064	31.4%	-	-	26 064	31.4%	-	-	-
Remuneration of councillors	5 713	2 212	38.7%	-	-	2 212	38.7%	-	-	-
Bulk purchases - electricity	39 862	2 481	6.2%	4 112	10.3%	6 593	16.5%	(45 210)	(109.5%)	(109.1%)
Inventory consumed	12 843	2 044	15.9%	1 742	13.6%	3 786	29.5%	1 174	8.2%	48.4%
Debt impairment	24 940	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 815	-	-	-	-	-	-	-	-	-
Interest	10 000	1 435	14.4%	3 143	31.4%	4 578	45.8%	4 048	52.4%	(22.3%)
Contracted services	17 771	3 147	17.7%	431	2.4%	3 578	20.1%	1 024	3.7%	(57.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	118	-	39	-	158	-	14 864	-	(99.7%)
Operational costs	15 246	1 960	12.9%	752	4.9%	2 712	17.8%	4 285	30.5%	(82.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	172	40 221		12 529		52 751		74 007		
Transfers and subsidies - capital (monetary allocations)	42 641	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 813	40 221		12 529		52 751		74 007		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 813	40 221		12 529		52 751		74 007		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 813	40 221		12 529		52 751		74 007		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 813	40 221		12 529		52 751		74 007		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	43 047	959	2.2%	664	1.5%	1 624	3.8%	4 008	7.7%	(83.4%)
National Government	41 273	935	2.3%	663	1.6%	1 598	3.9%	3 999	7.9%	(83.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 273	935	2.3%	663	1.6%	1 598	3.9%	3 999	7.9%	(83.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 774	24	1.4%	2	.1%	26	1.5%	10	.8%	(82.7%)
Capital Expenditure Functional	43 047	959	2.2%	664	1.5%	1 624	3.8%	4 008	7.7%	(83.4%)
Municipal governance and administration	1 024	24	2.4%	2	.2%	26	2.5%	10	1.5%	(82.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 024	24	2.4%	2	.2%	26	2.5%	10	1.5%	(82.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	191	47.6%	147	36.8%	338	84.4%	1 586	71.8%	(90.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	400	191	47.6%	147	36.8%	338	84.4%	1 586	71.8%	(90.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	41 623	745	1.8%	516	1.2%	1 260	3.0%	2 413	5.0%	(78.6%)
Energy sources	41 473	-	-	516	1.2%	516	1.2%	173	2.0%	197.9%
Water Management	150	745	496.3%	-	-	745	496.3%	2 139	6.8%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	101	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	220 213	-	-	0	-	0	-	3 854	9.4%	(100.0%)
Property rates	21 710	-	-	-	-	-	-	-	-	-
Service charges	77 341	-	-	-	-	-	-	-	-	-
Other revenue	840	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	77 437	-	-	-	-	-	-	3 854	22.7%	(100.0%)
Transfers and Subsidies - Capital	42 641	-	-	-	-	-	-	-	-	-
Interest	243	-	-	0	.1%	0	.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(189 079)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(179 079)	-	-	-	-	-	-	-	-	-
Finance charges	(10 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	31 134	-	-	0	-	0	-	3 854	99.2%	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(43 047)	-	-	-	-	-	-	-	-	-
Capital assets	(43 047)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(43 047)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 913)	-	-	0	-	0	-	3 854	(71.9%)	(100.0%)
Cash/cash equivalents at the year begin:	343	-	-	-	-	-	-	17 900	-	(100.0%)
Cash/cash equivalents at the year end:	(11 570)	-	-	0	-	0	-	21 754	(74.7%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts into Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	992	1.2%	1 615	1.9%	1 058	1.2%	82 230	95.7%	85 895	16.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	309	1.3%	1 479	6.4%	1 248	5.4%	20 189	86.9%	23 225	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 305	2.5%	2 192	2.3%	2 020	2.2%	87 172	93.0%	93 689	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 219	1.8%	1 192	1.7%	1 105	1.6%	66 016	94.9%	69 532	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 177	1.7%	1 137	1.7%	1 083	1.6%	64 159	95.0%	67 557	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	1.6%	19	1.3%	20	1.4%	1 363	95.6%	1 415	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	(3 667)	(1.8%)	3 667	1.8%	3 633	1.8%	195 942	98.2%	199 575	38.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(889)	3.9%	(2 581)	11.4%	(3 301)	14.5%	(15 951)	70.2%	(22 722)	(4.4%)	-	-	-	-
Total By Income Source	1 470	.3%	8 720	1.7%	6 864	1.3%	501 110	96.7%	518 165	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	135	1.9%	282	4.0%	222	3.2%	6 320	90.8%	6 958	1.3%	-	-	-	-
Commercial	522	3.8%	370	2.7%	3	-	12 914	93.5%	13 809	2.7%	-	-	-	-
Households	538	.1%	7 374	1.6%	5 921	1.3%	444 252	97.0%	458 086	88.4%	-	-	-	-
Other	275	.7%	695	1.8%	718	1.8%	37 624	95.7%	39 312	7.6%	-	-	-	-
Total By Customer Group	1 470	.3%	8 720	1.7%	6 864	1.3%	501 110	96.7%	518 165	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 935	1.6%	6 667	2.7%	6 220	2.5%	233 793	93.3%	250 615	86.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(1 117)	(3.2%)	(770)	(2.2%)	37 246	105.3%	35 359	12.2%
Auditor-General	-	-	(537)	(12.7%)	-	-	4 765	112.7%	4 228	1.5%
Other	278	(20.3%)	311	(22.9%)	(3 552)	261.5%	1 607	(118.3%)	(1 358)	(.5%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 211	1.5%	5 325	1.8%	1 898	.7%	277 411	96.0%	288 844	100.0%

Contact Details

Municipal Manager	Mr.Boitumelo C Mokomela	053 330 0206
Chief Financial Officer	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	414 289	-	-	-	-	-	-	17	-	(100.0%)
Exchange Revenue										
Service charges - Electricity	102 820	-	-	-	-	-	-	-	-	-
Service charges - Water	58 300	-	-	-	-	-	-	0	-	(100.0%)
Service charges - Waste Water Management	34 108	-	-	-	-	-	-	1	-	(100.0%)
Service charges - Waste Management	23 108	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	2	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 317	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 590	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	265	-	-	-	-	-	-	15	6.6%	(100.0%)
Non-Exchange Revenue										
Property rates	48 897	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14	-	-	-	-	-	-	-	-	-
Licences or permits	477	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	122 121	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 272	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	591 510	-	-	-	-	-	-	33 679	10.8%	(100.0%)
Employee related costs	170 848	-	-	-	-	-	-	33 573	37.3%	(100.0%)
Remuneration of councillors	7 520	-	-	-	-	-	-	106	9.5%	(100.0%)
Bulk purchases - electricity	98 580	-	-	-	-	-	-	-	-	-
Inventory consumed	45 097	-	-	-	-	-	-	-	-	-
Debt impairment	136 846	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 419	-	-	-	-	-	-	-	-	-
Interest	56 021	-	-	-	-	-	-	-	-	-
Contracted services	9 492	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 332	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	14 355	-	-	-	-	-	-	-	2%	-
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(177 222)	-	-	-	-	-	-	(33 662)		
Transfers and subsidies - capital (monetary allocations)	37 259	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(139 962)	-	-	-	-	-	-	(33 662)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(139 962)	-	-	-	-	-	-	(33 662)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(139 962)	-	-	-	-	-	-	(33 662)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(139 962)	-	-	-	-	-	-	(33 662)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	37 259	-	-	-	-	-	-	-	-	-
National Government	37 259	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 259	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	37 259	-	-	-	-	-	-	-	-	-
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 100	-	-	-	-	-	-	-	-	-
Community and Social Services	10 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 100	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	26 159	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	6 787	-	-	-	-	-	-	-	-	-
Waste Water Management	16 286	-	-	-	-	-	-	-	-	-
Waste Management	3 087	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	325 454	-	-	-	-	-	-	549	.2%	(100.0%)
Property rates	24 789	-	-	-	-	-	-	36	.2%	(100.0%)
Service charges	107 529	-	-	-	-	-	-	106	.1%	(100.0%)
Other revenue	899	-	-	-	-	-	-	407	50.3%	(100.0%)
Transfers and Subsidies - Operational	127 728	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	53 931	-	-	-	-	-	-	-	-	-
Interest	10 578	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(308 340)	-	-	-	-	-	-	33 679	(21.0%)	(100.0%)
Suppliers and employees	(274 632)	-	-	-	-	-	-	33 679	(23.6%)	(100.0%)
Finance charges	(33 708)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	17 113	-	-	-	-	-	-	34 228	261.8%	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(53 931)	-	-	-	-	-	-	-	-	-
Capital assets	(53 931)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(53 931)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(36 818)	-	-	-	-	-	-	34 228	(186.1%)	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	24 364	-	(100.0%)
Cash/cash equivalents at the year end:	(36 818)	-	-	-	-	-	-	58 592	(186.9%)	(100.0%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Chris Mokomela	
Chief Financial Officer	Mr Chris Mokomela	

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 2024

Part1: Operating Revenue and Expenditure

	2024/25								2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		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		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	257 562	56 850	22.1%	8 850	3.4%	65 700	25.5%	26 370	23.3%	(66.4%)	
Exchange Revenue											
Service charges - Electricity	37 981	177	5%	126	3%	302	8%	-	-	(100.0%)	
Service charges - Water	27 509	2 810	10.2%	2 244	8.2%	5 054	18.4%	8 033	21.1%	(72.1%)	
Service charges - Waste Water Management	12 026	1 054	8.8%	1 024	8.5%	2 077	17.3%	3 087	32.6%	(66.8%)	
Service charges - Waste Management	7 940	617	7.8%	595	7.5%	1 213	15.3%	1 826	29.3%	(67.4%)	
Sale of Goods and Rendering of Services	101	44	43.8%	22	22.1%	67	65.9%	29	14.9%	(22.1%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	29 200	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	100	(0)	(2%)	91	90.9%	91	90.7%	(5)	(8%)	(1 927.0%)	
Dividends	20	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	786	63	8.0%	86	10.9%	148	18.9%	185	33.7%	(53.7%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	144	10	7.0%	6	3.9%	16	10.9%	(259)	(134.7%)	(102.2%)	
Non-Exchange Revenue											
Property rates	17 371	7 048	40.6%	958	5.5%	8 006	46.1%	2 761	31.6%	(65.3%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	10 000	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	103 582	41 402	40.0%	-	-	41 402	40.0%	-	30.7%	-	
Interest	10 800	3 625	33.6%	3 698	34.2%	7 324	67.8%	10 713	461.7%	(65.5%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	245 218	9 668	3.9%	12 347	5.0%	22 015	9.0%	318 249	117.8%	(96.1%)	
Employee related costs	90 284	7 792	8.6%	8 579	9.5%	16 371	18.1%	68 266	85.4%	(87.4%)	
Remuneration of councillors	5 790	442	7.6%	442	7.6%	884	15.3%	3 405	72.1%	(87.0%)	
Bulk purchases - electricity	42 000	-	-	203	.5%	203	.5%	5 446	12.9%	(96.3%)	
Inventory consumed	10 560	271	2.6%	1 164	11.0%	1 435	13.6%	1 912	12.7%	(39.1%)	
Debt impairment	25 086	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	24 988	-	-	-	-	-	-	-	-	-	
Interest	16 000	-	-	16	.1%	16	.1%	572	2.9%	(97.2%)	
Contracted services	10 752	698	6.5%	1 408	13.1%	2 106	19.6%	4 636	72.6%	(69.6%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	19 158	466	2.4%	535	2.8%	1 001	5.2%	234 013	1 351.2%	(99.8%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	600	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	12 344	47 182		(3 497)		43 685		(291 879)			
Transfers and subsidies - capital (monetary allocations)	59 767	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	72 111	47 182		(3 497)		43 685		(291 879)			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	72 111	47 182		(3 497)		43 685		(291 879)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	72 111	47 182		(3 497)		43 685		(291 879)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	72 111	47 182		(3 497)		43 685		(291 879)			

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	60 528	4 022	6.6%	28	-	4 050	6.7%	6 953	24.0%	(99.6%)
National Government	58 578	3 407	5.8%	-	-	3 407	5.8%	6 149	23.1%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 578	3 407	5.8%	-	-	3 407	5.8%	6 149	23.1%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 950	615	31.5%	28	1.5%	643	33.0%	803	52.5%	(96.5%)
Capital Expenditure Functional	60 528	4 022	6.6%	28	-	4 050	6.7%	8 298	26.7%	(99.7%)
Municipal governance and administration	1 750	584	33.4%	28	1.6%	612	35.0%	2 141	261.9%	(98.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 750	584	33.4%	28	1.6%	612	35.0%	2 141	261.9%	(98.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 470	10	.2%	-	-	10	.2%	-	-	-
Community and Social Services	-	10	-	-	-	10	-	-	-	-
Sport And Recreation	4 470	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 770	702	39.6%	-	-	702	39.6%	1 653	35.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 770	702	39.6%	-	-	702	39.6%	1 653	35.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	52 538	2 726	5.2%	-	-	2 726	5.2%	4 503	20.3%	(100.0%)
Energy sources	3 900	-	-	-	-	-	-	-	-	-
Water Management	23 488	115	.5%	-	-	115	.5%	7	.2%	(100.0%)
Waste Water Management	22 822	2 611	11.4%	-	-	2 611	11.4%	4 496	40.9%	(100.0%)
Waste Management	2 329	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	279 359	45 704	16.4%	7 689	2.8%	53 393	19.1%	4 156	16.5%	85.0%
Property rates	21 128	676	3.2%	289	1.4%	965	4.6%	1 965	22.1%	(85.3%)
Service charges	81 174	863	1.1%	542	.7%	1 404	1.7%	1 778	3.3%	(69.5%)
Other revenue	13 443	(16)	(.1%)	406	3.0%	390	2.9%	412	1.7%	(1.5%)
Transfers and Subsidies - Operational	103 726	41 402	39.9%	3 000	2.9%	44 402	42.8%	-	33.8%	(100.0%)
Transfers and Subsidies - Capital	59 767	2 780	4.7%	3 360	5.6%	6 140	10.3%	-	8.0%	(100.0%)
Interest	100	0	.3%	92	91.6%	92	91.9%	-	1.1%	(100.0%)
Dividends	20	-	-	-	-	-	-	-	-	-
Payments	(194 544)	(12 017)	6.2%	(18 574)	9.5%	(30 591)	15.7%	(12 210)	7.0%	52.1%
Suppliers and employees	(178 544)	(12 006)	6.7%	(18 574)	10.4%	(30 580)	17.1%	(12 210)	7.7%	-
Finance charges	(16 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(11)	-	-	-	(11)	-	-	-	-
Net Cash from/(used) Operating Activities	84 815	33 688	39.7%	(10 885)	(12.8%)	22 802	26.9%	(8 055)	50.9%	35.1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(60 528)	(2 719)	4.5%	(33)	.1%	(2 751)	4.5%	(6 225)	21.4%	(99.5%)
Capital assets	(60 528)	(2 719)	4.5%	(33)	.1%	(2 751)	4.5%	(6 225)	21.4%	(99.5%)
Net Cash from/(used) Investing Activities	(60 528)	(2 719)	4.5%	(33)	.1%	(2 751)	4.5%	(6 225)	21.4%	(99.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24 286	30 969	127.5%	(10 918)	(45.0%)	20 051	82.6%	(14 279)	306.6%	(23.5%)
Cash/cash equivalents at the year begin:	1 594	-	-	64 957	4 074.0%	-	-	41 196	-	57.7%
Cash/cash equivalents at the year end:	25 881	30 116	116.4%	54 039	208.8%	54 039	208.8%	26 917	364.9%	100.8%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Mopedi Mohale	051 673 9600
Chief Financial Officer	Mr Pihl Vincent Litabe	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 2024

Part1: Operating Revenue and Expenditure

	2024/25									Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	64 168	29 023	45.2%	11 052	17.2%	40 075	62.5%	19 239	31.4%	(42.6%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	48	25	52.7%	15	31.3%	40	84.0%	18	43.1%	(17.2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5	1	26.0%	2	48.0%	4	74.0%	0	-	537.8%
Interest earned from Current and Non Current Assets	950	443	46.7%	491	51.6%	934	98.3%	208	37.9%	135.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	179	23.7%	181	23.9%	359	47.6%	216	190.1%	(16.3%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	270	18	6.7%	47	17.4%	65	24.1%	19	96.9%	147.8%
Transfer and subsidies - Operational	62 140	28 356	45.6%	10 317	16.6%	38 673	62.2%	18 778	30.9%	(45.1%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	63 913	16 726	26.2%	19 294	30.2%	36 020	56.4%	24 652	54.9%	(21.7%)
Employee related costs	51 023	12 417	24.3%	12 677	24.8%	25 094	49.2%	12 190	41.2%	4.0%
Remuneration of councillors	4 892	1 104	22.6%	1 523	31.1%	2 627	53.7%	1 275	47.6%	19.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	500	-	-	-	-	-	-	50	8.3%	(100.0%)
Interest	50	14	28.4%	46	92.6%	61	121.1%	20	-	132.3%
Contracted services	4 188	1 916	45.7%	1 755	41.9%	3 671	87.7%	1 796	57.7%	(2.3%)
Transfers and subsidies	62	-	-	51	81.7%	51	81.7%	5 975	3 701.8%	(99.2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	3 198	1 275	39.9%	3 242	101.4%	4 517	141.2%	3 347	71.2%	(3.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	255	12 297		(8 242)		4 055		(5 413)		
Transfers and subsidies - capital (monetary allocations)	-	389	-	-	-	389	-	9 990	41.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	255	12 687		(8 242)		4 445		4 576		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	255	12 687		(8 242)		4 445		4 576		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	255	12 687		(8 242)		4 445		4 576		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	255	12 687		(8 242)		4 445		4 576		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	200	26	13.1%	25	12.5%	51	25.6%	3 508	31.2%	(99.3%)
National Government	-	-	-	-	-	-	-	3 491	30.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	3 491	30.8%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	200	26	13.1%	25	12.5%	51	25.6%	17	151.5%	45.3%
Capital Expenditure Functional	200	66	33.1%	25	12.5%	91	45.6%	3 508	31.2%	(99.3%)
Municipal governance and administration	200	66	33.1%	25	12.5%	91	45.6%	17	151.5%	45.3%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	200	66	33.1%	25	12.5%	91	45.6%	17	151.5%	45.3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	3 491	30.8%	(100.0%)
Energy sources	-	-	-	-	-	-	-	3 491	30.8%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	63 374	-	-	-	-	-	-	461	(2.1%)	(100.0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	1 234	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	62 140	-	-	-	-	-	-	461	(2.9%)	(100.0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(64 363)	8 127	(12.6%)	(38)	.1%	8 088	(12.6%)	8 461	(20.8%)	(100.5%)
Suppliers and employees	(64 251)	8 127	(12.6%)	(38)	.1%	8 088	(12.6%)	8 461	(20.8%)	(100.5%)
Finance charges	(50)	-	-	-	-	-	-	-	-	-
Transfers and grants	(62)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(989)	8 127	(821.3%)	(38)	3.9%	8 088	(817.4%)	8 922	54.0%	(100.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(230)	-	-	-	-	-	-	-	-	-
Capital assets	(230)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(230)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 219)	8 127	(666.4%)	(38)	3.2%	8 088	(663.3%)	8 922	(210.9%)	(100.4%)
Cash/cash equivalents at the year begin:	-	307	-	8 434	-	307	-	3 356	-	151.4%
Cash/cash equivalents at the year end:	(1 219)	8 434	(691.6%)	8 396	(688.5%)	8 396	(688.5%)	12 277	(217.9%)	(31.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	62	.5%	61	.5%	-	-	12 405	99.0%	12 528	100.0%	-	-	-	-
Total By Income Source	62	.5%	61	.5%	-	-	12 405	99.0%	12 528	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	61	.5%	61	.5%	-	-	11 925	99.0%	12 048	96.2%	-	-	-	-
Commercial	-	-	-	-	-	-	480	100.0%	480	3.8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	-	-	-	-	-
Total By Customer Group	62	.5%	61	.5%	-	-	12 405	99.0%	12 528	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(951)	(5.7%)	1 075	6.5%	1 325	8.0%	15 200	91.3%	16 648	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(951)	(5.7%)	1 075	6.5%	1 325	8.0%	15 200	91.3%	16 648	100.0%

Contact Details

Municipal Manager	Ms Lebohang Moletsane	051 713 9304
Chief Financial Officer	Mr Thabo Matsiliso	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	406 186	5 646	1.4%	67 961	16.7%	73 607	18.1%	(554 035)	(121.1%)	(112.3%)
Exchange Revenue										
Service charges - Electricity	58 422	914	1.6%	2 732	4.7%	3 646	6.2%	1 047	7.6%	160.9%
Service charges - Water	39 031	1 368	3.5%	15 692	40.2%	17 059	43.7%	(575 314)	(1 076.0%)	(102.7%)
Service charges - Waste Water Management	27 215	2 924	10.7%	8 997	33.1%	11 922	43.8%	2 262	38.2%	297.8%
Service charges - Waste Management	16 630	142	.9%	4 861	29.2%	5 003	30.1%	1 199	25.1%	305.4%
Sale of Goods and Rendering of Services	1 699	45	2.7%	75	4.4%	120	7.1%	23	3.4%	221.7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 000	293	14.7%	16 850	842.5%	17 143	857.1%	2	.5%	866 653.0%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	105	74	70.7%	206	196.4%	280	267.1%	64	33.9%	219.6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	89 116	(114)	(.1%)	18 547	20.8%	18 433	20.7%	16 681	39.6%	11.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	171 968	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	410 070	3 841	.9%	465	.1%	4 306	1.1%	190	-	145.1%
Employee related costs	162 328	39	-	-	-	39	-	-	-	-
Remuneration of councillors	7 796	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	31 739	-	-	-	-	-	-	-	-	-
Inventory consumed	21 724	135	.6%	7	-	142	.7%	-	-	(100.0%)
Debt impairment	56 604	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 834	-	-	-	-	-	-	-	-	-
Interest	2 609	-	-	-	-	-	-	-	-	-
Contracted services	46 083	2 809	6.1%	52	.1%	2 861	6.2%	-	-	(100.0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 000	-	-	-	-	-	-	-	-	-
Operational costs	31 353	859	2.7%	406	1.3%	1 264	4.0%	190	1.1%	114.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 884)	1 805		67 496		69 301		(554 225)		
Transfers and subsidies - capital (monetary allocations)	103 731	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	99 847	1 805		67 496		69 301		(554 225)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	99 847	1 805		67 496		69 301		(554 225)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	99 847	1 805		67 496		69 301		(554 225)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	99 847	1 805		67 496		69 301		(554 225)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	94 659	75	.1%	1 477	1.6%	1 552	1.6%	-	-	(100.0%)
National Government	90 390	75	.1%	1 477	1.6%	1 552	1.7%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 390	75	.1%	1 477	1.6%	1 552	1.7%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 270	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	96 746	75	.1%	1 477	1.5%	1 552	1.6%	-	-	(100.0%)
Municipal governance and administration	2 443	-	-	-	-	-	-	-	-	-
Executive and Council	1 270	-	-	-	-	-	-	-	-	-
Finance and administration	1 174	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 525	-	-	-	-	-	-	-	-	-
Community and Social Services	826	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 960	-	-	-	-	-	-	-	-	-
Public Safety	870	-	-	-	-	-	-	-	-	-
Housing	435	-	-	-	-	-	-	-	-	-
Health	435	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 889	-	-	-	-	-	-	-	-	-
Planning and Development	217	-	-	-	-	-	-	-	-	-
Road Transport	4 672	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	84 888	75	.1%	1 477	1.7%	1 552	1.8%	-	-	(100.0%)
Energy sources	20 767	-	-	-	-	-	-	-	-	-
Water Management	40 480	75	.2%	-	-	75	.2%	-	-	-
Waste Water Management	23 380	-	-	1 477	6.3%	1 477	6.3%	-	-	(100.0%)
Waste Management	261	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	433 888	11 699	2.7%	23 493	5.4%	35 192	8.1%	21 583	6.6%	8.9%
Property rates	55 343	10 120	18.3%	19 755	35.7%	29 875	54.0%	5 111	15.0%	286.5%
Service charges	100 978	1 459	1.4%	3 457	3.4%	4 916	4.9%	20	(.1%)	17 238.0%
Other revenue	1 867	119	6.4%	281	15.0%	400	21.4%	88	5.3%	220.2%
Transfers and Subsidies - Operational	171 968	-	-	-	-	-	-	648	.4%	(100.0%)
Transfers and Subsidies - Capital	103 731	-	-	-	-	-	-	15 716	22.5%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(299 528)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(296 920)	-	-	-	-	-	-	-	-	-
Finance charges	(2 609)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	134 359	11 699	8.7%	23 493	17.5%	35 192	26.2%	21 583	95.7%	8.9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(107 274)	-	-	-	-	-	-	-	-	-
Capital assets	(107 274)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(107 274)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	27 086	11 699	43.2%	23 493	86.7%	35 192	129.9%	21 583	(30.4%)	8.9%
Cash/cash equivalents at the year begin:	155 811	-	-	11 699	7.5%	-	-	(1 916)	-	(710.7%)
Cash/cash equivalents at the year end:	182 897	11 699	6.4%	35 192	19.2%	35 192	19.2%	19 667	(31.2%)	78.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(1)	100.0%	(1)	2.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	(28)	100.0%	(28)	91.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	(2)	100.0%	(2)	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	(31)	100.0%	(31)	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	1	100.0%	1	(2.0%)	-	-	-	-
Households	-	-	-	-	-	-	(31)	100.0%	(31)	100.8%	-	-	-	-
Other	-	-	-	-	-	-	(0)	100.0%	(0)	1.2%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	(31)	100.0%	(31)	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	37 457	100.0%	37 457	23.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 624)	(1.9%)	(1 315)	(1.0%)	363	.3%	139 614	102.6%	136 038	84.8%
Auditor-General	(500)	6.3%	-	-	-	-	(7 490)	93.7%	(7 990)	(5.0%)
Other	(14 004)	278.3%	(1 948)	38.7%	(3 536)	70.3%	14 456	(287.2%)	(5 033)	(3.1%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(17 128)	(10.7%)	(3 263)	(2.0%)	(3 173)	(2.0%)	184 037	114.7%	160 472	100.0%

Contact Details

Municipal Manager	Mr Mojelefa Matlole	057 733 0106
Chief Financial Officer	Mr Amos Makoea Makoea	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	263 628	34 071	12.9%	46 145	17.5%	80 216	30.4%	41 746	28.9%	10.5%
Exchange Revenue										
Service charges - Electricity	27 169	1 882	6.9%	157	6%	2 038	7.5%	86	3%	83.2%
Service charges - Water	5 660	1 634	28.9%	1 614	28.5%	3 248	57.4%	794	119.7%	103.3%
Service charges - Waste Water Management	24 056	5 264	21.9%	5 200	21.6%	10 464	43.5%	6 704	59.1%	(22.4%)
Service charges - Waste Management	32 437	3 409	10.5%	3 349	10.3%	6 759	20.8%	4 352	64.0%	(23.0%)
Sale of Goods and Rendering of Services	543	60	11.0%	97	17.9%	157	28.8%	133	28.8%	(27.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	46 371	10 587	22.8%	10 655	23.0%	21 242	45.8%	12 856	53.5%	(17.1%)
Interest earned from Current and Non Current Assets	-	25	-	-	-	25	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	121	7	5.5%	53	43.9%	60	49.4%	13	37.1%	316.8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	89	150	167.8%	200	224.7%	350	392.5%	(26)	315.8%	(872.9%)
Non-Exchange Revenue										
Property rates	33 499	4 580	13.7%	6 139	18.3%	10 719	32.0%	9 611	56.6%	(36.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	54	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	84 596	3 252	3.8%	16 889	20.0%	20 141	23.8%	3 330	4.2%	407.1%
Interest	9 032	3 222	35.7%	1 792	19.8%	5 014	55.5%	3 892	41.8%	(54.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	252 457	52 342	20.7%	53 939	21.4%	106 281	42.1%	46 734	59.3%	15.4%
Employee related costs	79 972	13 769	17.2%	14 933	18.7%	28 702	35.9%	15 201	42.4%	(1.8%)
Remuneration of councillors	5 385	1 446	26.9%	1 663	30.9%	3 110	57.7%	1 335	53.0%	24.6%
Bulk purchases - electricity	25 000	14 658	58.6%	11 388	45.6%	26 046	104.2%	5 820	53.1%	95.7%
Inventory consumed	8 387	964	11.5%	1 004	12.0%	1 968	23.5%	1 846	42.8%	(45.6%)
Debt impairment	49 924	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 603	-	-	-	-	-	-	-	-	-
Interest	5 000	8 588	171.8%	8 635	172.7%	17 223	344.5%	4 901	1 014.8%	76.2%
Contracted services	31 311	8 699	27.8%	12 954	41.4%	21 653	69.2%	14 530	190.3%	(10.8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 973	-	-	-	-	-	-	-	-	-
Operational costs	13 902	4 218	30.3%	3 362	24.2%	7 580	54.5%	3 100	72.7%	8.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	11 171	(18 271)		(7 794)		(26 065)		(4 988)		
Transfers and subsidies - capital (monetary allocations)	82 767	70 787	85.5%	25 444	30.7%	96 232	116.3%	67 661	174.2%	(62.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	93 938	52 516		17 650		70 166		62 673		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	93 938	52 516		17 650		70 166		62 673		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	93 938	52 516		17 650		70 166		62 673		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	93 938	52 516		17 650		70 166		62 673		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		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		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	89 830	60 221	67.0%	15 767	17.6%	75 988	84.6%	60 472	129.8%	(73.9%)	
	National Government	89 830	60 221	67.0%	15 767	17.6%	75 988	84.6%	60 472	129.8%	(73.9%)
	Provincial Government	-	-	-	-	-	-	-	-	-	-
	District Municipality	-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital	89 830	60 221	67.0%	15 767	17.6%	75 988	84.6%	60 472	129.8%	(73.9%)
	Borrowing	-	-	-	-	-	-	-	-	-	-
	Internally generated funds	-	-	-	-	-	-	-	-	-	-
	Capital Expenditure Functional	89 830	60 221	67.0%	15 767	17.6%	75 988	84.6%	60 472	129.8%	(73.9%)
	Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	-	-	-	-	-	-	-	140	92.0%	(100.0%)	
Community and Social Services	-	-	-	-	-	-	-	140	92.0%	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	18 587	5 748	30.9%	482	2.6%	6 230	33.5%	454	15.7%	6.2%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	18 587	5 748	30.9%	482	2.6%	6 230	33.5%	454	15.7%	6.2%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	71 243	54 473	76.5%	15 285	21.5%	69 758	97.9%	59 877	144.7%	(74.5%)	
Energy sources	-	-	-	-	-	-	-	1 400	71.4%	(100.0%)	
Water Management	49 134	54 473	110.9%	15 285	31.1%	69 758	142.0%	54 742	197.4%	(72.1%)	
Waste Water Management	22 109	-	-	-	-	-	-	3 735	26.0%	(100.0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	243 899	8 235	3.4%	-	-	8 235	3.4%	24 295	19.9%	(100.0%)
Property rates	15 074	3 436	22.8%	-	-	3 436	22.8%	13 327	134.9%	(100.0%)
Service charges	26 325	4 433	16.8%	-	-	4 433	16.8%	10 268	97.2%	(100.0%)
Other revenue	400	364	91.0%	-	-	364	91.0%	699	104.5%	(100.0%)
Transfers and Subsidies - Operational	84 596	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	82 767	-	-	-	-	-	-	-	-	-
Interest	34 737	3	-	-	-	3	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(160 609)	(118 828)	74.0%	(78 565)	48.9%	(197 393)	122.9%	-	-	(100.0%)
Suppliers and employees	(158 109)	(118 828)	75.2%	(78 565)	49.7%	(197 393)	124.8%	-	-	(100.0%)
Finance charges	(2 500)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	83 290	(110 593)	(132.8%)	(78 565)	(94.3%)	(189 158)	(227.1%)	24 295	43.8%	(423.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(82 767)	-	-	-	-	-	-	-	-	-
Capital assets	(82 767)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(82 767)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	523	(110 593)	(21 130.3%)	(78 565)	(15 010.9%)	(189 158)	(36 141.2%)	24 295	182.1%	(423.4%)
Cash/cash equivalents at the year begin:	3 208	-	-	(110 593)	(3 447.5%)	-	-	28 028	-	(494.6%)
Cash/cash equivalents at the year end:	3 731	(110 593)	(2 963.9%)	(189 158)	(5 069.5%)	(189 158)	(5 069.5%)	52 322	165.0%	(461.5%)

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 into Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 818	4.3%	872	2.1%	861	2.0%	38 488	91.6%	42 039	7.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	392	2.2%	208	1.1%	197	1.1%	17 369	95.6%	18 166	3.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 683	6.1%	2 080	2.7%	2 048	2.7%	68 368	88.6%	77 179	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 695	2.9%	3 737	1.4%	3 699	1.4%	246 290	94.2%	261 421	45.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 982	2.9%	2 420	1.4%	2 400	1.4%	160 735	94.3%	170 537	29.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	1.9%	39	1.0%	39	.9%	3 917	96.2%	4 073	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	4.1%	17	2.4%	12	1.7%	647	91.8%	705	.1%	-	-	-	-
Total By Income Source	19 677	3.4%	9 373	1.6%	9 255	1.6%	535 814	93.3%	574 119	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 472	6.1%	1 621	2.8%	1 568	2.7%	50 510	88.3%	57 171	10.0%	-	-	-	-
Commercial	1 080	6.4%	421	2.5%	408	2.4%	14 884	88.6%	16 794	2.9%	-	-	-	-
Households	14 951	3.0%	7 248	1.5%	7 201	1.5%	466 718	94.1%	496 117	86.4%	-	-	-	-
Other	174	4.3%	82	2.0%	79	2.0%	3 702	91.7%	4 037	.7%	-	-	-	-
Total By Customer Group	19 677	3.4%	9 373	1.6%	9 255	1.6%	535 814	93.3%	574 119	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	32	100.0%	32	-
Trade Creditors	3 615	2.4%	7 697	5.1%	7 703	5.1%	131 662	87.4%	150 678	95.6%
Auditor-General	-	-	-	-	-	-	198	100.0%	198	.1%
Other	640	9.6%	802	12.1%	742	11.2%	4 454	67.1%	6 638	4.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 256	2.7%	8 500	5.4%	8 445	5.4%	136 346	86.5%	157 546	100.0%

Contact Details

Municipal Manager	Mr Mpho Sehloho	053 541 0014
Chief Financial Officer	Mr Thabo Matile	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	282 827	94 266	33.3%	63 568	22.5%	157 834	55.8%	57 712	67.7%	10.1%
Exchange Revenue										
Service charges - Electricity	75 918	19 270	25.4%	13 422	17.7%	32 692	43.1%	11 419	39.2%	17.5%
Service charges - Water	11 226	2 054	18.3%	2 371	21.1%	4 424	39.4%	1 777	59.3%	33.4%
Service charges - Waste Water Management	12 626	2 343	18.6%	2 334	18.5%	4 677	37.0%	939	26.8%	148.5%
Service charges - Waste Management	13 594	1 356	10.0%	1 351	9.9%	2 707	19.9%	1 007	49.8%	34.1%
Sale of Goods and Rendering of Services	1 435	306	21.4%	247	17.2%	553	38.6%	205	26.6%	20.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 382	859	36.1%	1 212	50.9%	2 071	87.0%	1 442	105.9%	(15.9%)
Dividends	210	105	50.1%	57	27.0%	162	77.0%	53	108.5%	7.6%
Rent on Land	633	449	70.9%	47	7.5%	496	78.4%	47	82.9%	2%
Rental from Fixed Assets	543	210	38.7%	572	105.5%	782	144.1%	573	156.7%	(1.1%)
Licence and permits	89	23	26.1%	418	471.8%	441	497.9%	37	82.2%	1 026.8%
Operational Revenue	942	105	11.1%	102	10.9%	207	22.0%	117	17.0%	(13.0%)
Non-Exchange Revenue										
Property rates	34 887	22 154	63.5%	5 037	14.4%	27 191	77.9%	4 790	108.6%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	933	229	24.5%	163	17.5%	392	42.0%	307	48.8%	(46.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	105 259	42 900	40.8%	34 320	32.6%	77 220	73.4%	33 285	74.5%	3.1%
Interest	22 150	1 904	8.6%	1 913	8.6%	3 817	17.2%	1 713	1 132.3%	11.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	253 791	38 559	15.2%	31 762	12.5%	70 321	27.7%	37 980	30.6%	(16.4%)
Employee related costs	96 643	91	1%	193	2%	284	3%	114	4%	69.2%
Remuneration of councillors	6 896	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	42 338	17 547	41.4%	9 002	21.3%	26 548	62.7%	10 495	48.3%	(14.2%)
Inventory consumed	13 565	1 461	10.8%	3 407	25.1%	4 868	35.9%	2 213	63.3%	54.0%
Debt impairment	10 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 000	-	-	-	-	-	-	-	-	-
Interest	3 809	5 393	141.6%	2 296	60.3%	7 689	201.9%	4 033	302.7%	(43.1%)
Contracted services	43 377	5 938	13.7%	7 683	17.7%	13 621	31.4%	10 419	46.4%	(26.3%)
Transfers and subsidies	11	-	-	-	-	1	-	4	-	-
Irrecoverable debts written off	3 000	-	-	-	-	-	-	-	-	(100.0%)
Operational costs	14 151	8 129	57.4%	9 182	64.9%	17 311	122.3%	10 704	137.6%	(14.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 036	55 707		31 806		87 513		19 731		
Transfers and subsidies - capital (monetary allocations)	45 861	1 285	2.8%	44	1%	1 329	2.9%	(15 472)	(77.5%)	(100.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 897	56 992		31 851		88 842		4 259		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	74 897	56 992		31 851		88 842		4 259		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 897	56 992		31 851		88 842		4 259		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 897	56 992		31 851		88 842		4 259		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	51 019	4 550	8.9%	12 066	23.6%	16 616	32.6%	664	1.7%	1 715.9%
National Government	45 703	3 649	8.0%	11 739	25.7%	15 389	33.7%	-	-	(100.0%)
Provincial Government	-	630	-	104	-	734	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 703	4 279	9.4%	11 844	25.9%	16 122	35.3%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 316	271	5.1%	222	4.2%	494	9.3%	664	17.8%	(66.5%)
Capital Expenditure Functional	51 019	5 063	9.9%	12 214	23.9%	17 278	33.9%	675	1.8%	1 710.1%
Municipal governance and administration	1 362	862	63.3%	266	19.6%	1 128	82.9%	84	16.6%	218.5%
Executive and Council	425	116	27.4%	-	-	116	27.4%	42	50.4%	(100.0%)
Finance and administration	937	746	79.6%	266	28.4%	1 012	108.0%	42	9.6%	533.7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	133	658	494.8%	1 311	986.2%	1 969	1 481.0%	10	2%	12 960.7%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	133	658	494.8%	1 311	986.2%	1 969	1 481.0%	10	2%	12 960.7%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 880	4 133	143.5%	3 931	136.5%	8 064	280.0%	54	2.1%	7 168.4%
Planning and Development	111	39	35.0%	4	3.5%	43	38.4%	54	54.1%	(92.9%)
Road Transport	2 769	4 094	147.8%	3 927	141.8%	8 021	289.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	46 645	(589)	(1.3%)	6 706	14.4%	6 117	13.1%	527	1.8%	1 172.3%
Energy sources	3 000	577	19.2%	301	10.0%	878	29.3%	-	-	(100.0%)
Water Management	22 199	990	4.5%	5 966	26.9%	6 956	31.3%	10	3%	57 738.0%
Waste Water Management	21 391	(2 156)	(10.1%)	439	2.1%	(1 717)	(8.0%)	510	6.1%	(13.9%)
Waste Management	55	-	-	-	-	-	-	7	13.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	348 365	171 527	49.2%	122 166	35.1%	293 692	84.3%	145 520	132.1%	(16.0%)
Property rates	47 930	5 829	12.2%	7 640	15.9%	13 469	28.1%	5 809	50.2%	31.5%
Service charges	131 386	17 945	13.7%	20 333	15.5%	38 278	29.1%	15 914	43.4%	27.8%
Other revenue	14 043	89 097	634.5%	44 387	316.1%	133 483	950.5%	78 975	5 870.8%	(43.8%)
Transfers and Subsidies - Operational	106 394	43 300	40.7%	35 029	32.9%	78 328	73.6%	32 962	73.6%	6.3%
Transfers and Subsidies - Capital	46 020	15 306	33.3%	14 712	32.0%	30 018	65.2%	11 823	51.2%	24.4%
Interest	2 592	50	1.9%	65	2.5%	115	4.4%	37	6.1%	76.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(220 898)	(53 376)	24.2%	(51 209)	23.2%	(104 585)	47.3%	(42 408)	42.5%	20.8%
Suppliers and employees	(218 386)	(53 376)	24.4%	(51 209)	23.4%	(104 585)	47.9%	(42 408)	43.0%	20.8%
Finance charges	(2 500)	-	-	-	-	-	-	-	-	-
Transfers and grants	(111)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	127 468	118 151	92.7%	70 957	55.7%	189 108	148.4%	103 113	627.3%	(31.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(50 620)	(4 660)	9.2%	(13 770)	27.2%	(18 430)	36.4%	(480)	1.3%	2 770.7%
Capital assets	(50 620)	(4 660)	9.2%	(13 770)	27.2%	(18 430)	36.4%	(480)	1.3%	2 770.7%
Net Cash from(used) Investing Activities	(50 620)	(4 660)	9.2%	(13 770)	27.2%	(18 430)	36.4%	(480)	1.3%	2 770.7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	76 848	113 491	147.7%	57 187	74.4%	170 678	222.1%	102 633	(10 253.3%)	(44.3%)
Cash/cash equivalents at the year begin:	60 000	17 826	29.7%	131 170	218.6%	17 826	29.7%	143 495	49.7%	(8.6%)
Cash/cash equivalents at the year end:	136 848	131 170	95.9%	188 357	137.6%	188 357	137.6%	246 128	1 311.0%	(23.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	844	4.0%	830	3.9%	555	2.6%	18 942	89.5%	21 171	10.6%	(0)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 789	24.0%	1 381	5.7%	2 251	9.3%	14 692	60.9%	24 113	12.0%	(152)	(.6%)	-	-
Receivables from Non-exchange Transactions - Property Rates	1 321	1.6%	815	1.0%	1 125	1.4%	78 305	96.0%	81 565	40.7%	(1)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	951	3.0%	855	2.7%	829	2.6%	28 874	91.6%	31 509	15.7%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	558	2.7%	497	2.4%	480	2.3%	18 932	92.5%	20 467	10.2%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	640	3.0%	650	3.0%	655	3.0%	19 611	91.0%	21 556	10.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	100.0%	127	1%	(6)	(4.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	10 103	5.0%	5 027	2.5%	5 895	2.9%	179 483	89.5%	200 508	100.0%	(156)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 001	15.5%	721	5.6%	605	4.7%	9 548	74.2%	12 875	6.4%	(12)	(.1%)	-	-
Commercial	4 993	4.5%	2 109	1.9%	3 228	2.9%	100 406	90.7%	110 735	55.2%	(146)	(.1%)	-	-
Households	3 110	4.0%	2 197	2.9%	2 062	2.7%	69 529	90.4%	76 898	38.4%	2	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 103	5.0%	5 027	2.5%	5 895	2.9%	179 483	89.5%	200 508	100.0%	(156)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 338	7.6%	-	-	-	-	113 757	92.4%	123 095	65.1%
Bulk Water	282	2.9%	-	-	488	5.0%	8 985	92.1%	9 754	5.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 828	3.6%	5	-	1 658	3.2%	47 624	93.2%	51 115	27.0%
Auditor-General	737	14.6%	1 711	33.9%	2 604	51.5%	-	-	5 052	2.7%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 185	6.4%	1 715	.9%	4 751	2.5%	170 366	90.1%	189 017	100.0%

Contact Details

Municipal Manager	Mr Lucky Lesene	051 853 1111
Chief Financial Officer	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 171 877	1 061 575	25.4%	952 473	22.8%	2 014 048	48.3%	875 287	44.6%	8.8%
Exchange Revenue										
Service charges - Electricity	817 184	248 913	30.5%	193 581	23.7%	442 494	54.1%	178 334	36.0%	8.5%
Service charges - Water	581 364	122 381	21.1%	132 224	22.7%	254 605	43.8%	130 697	40.4%	1.2%
Service charges - Waste Water Management	236 216	62 051	26.3%	60 697	25.7%	122 748	52.0%	57 545	55.8%	5.5%
Service charges - Waste Management	153 221	38 384	25.1%	37 055	24.2%	75 439	49.2%	35 400	51.5%	4.7%
Sale of Goods and Rendering of Services	35 942	1 087	3.0%	2 730	7.6%	3 817	10.6%	1 757	9.4%	55.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	402 383	126 077	31.3%	131 440	32.7%	257 518	64.0%	114 357	89.8%	14.9%
Interest earned from Current and Non Current Assets	5 162	286	5.5%	386	7.5%	672	13.0%	223	75.4%	73.0%
Dividends	40	32	80.1%	17	43.1%	49	123.2%	16	113.6%	7.6%
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 874	6 038	20.2%	5 999	20.1%	12 038	40.3%	5 176	37.9%	15.9%
Licence and permits	231	87	37.6%	447	193.9%	534	231.6%	62	76.8%	620.4%
Operational Revenue	529 166	1 548	.3%	1 991	.4%	3 539	.7%	1 232	.4%	61.6%
Non-Exchange Revenue										
Property rates	494 592	127 102	25.7%	126 537	25.6%	253 638	51.3%	119 665	51.2%	5.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 981	338	1.1%	308	1.0%	647	2.2%	352	4.4%	(12.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	737 537	306 669	41.6%	238 273	32.3%	544 942	73.9%	213 152	72.1%	11.8%
Interest	55 383	20 581	37.2%	20 786	37.5%	41 367	74.7%	17 318	172.8%	20.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	63 600	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 423 313	105 129	3.1%	1 087 142	31.8%	1 192 271	34.8%	537 407	34.0%	102.3%
Employee related costs	999 676	270 021	27.0%	249 142	24.9%	519 163	51.9%	231 754	49.9%	7.5%
Remuneration of councillors	41 291	2 276	5.5%	2 301	5.6%	4 577	11.1%	2 373	12.5%	(3.1%)
Bulk purchases - electricity	752 663	(157 390)	(20.9%)	453 657	60.3%	296 267	39.4%	102 966	62.7%	340.6%
Inventory consumed	217 179	(63 708)	(29.3%)	264 484	121.8%	200 776	92.4%	138 866	36.5%	90.5%
Debt impairment	485 266	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	263 567	-	-	-	-	-	-	-	-	-
Interest	194 917	44	-	61	-	105	.1%	48	.1%	25.6%
Contracted services	103 091	20 450	19.8%	47 140	45.7%	67 590	65.6%	26 402	49.8%	78.5%
Transfers and subsidies	1 330	-	-	-	-	-	-	-	(29.6%)	-
Irrecoverable debts written off	100 000	3 754	3.8%	19 499	19.5%	23 253	23.3%	7 219	13.1%	170.1%
Operational costs	264 333	29 681	11.2%	50 859	19.2%	80 540	30.5%	27 777	24.2%	83.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	748 564	956 446		(134 669)		821 777		337 880		
Transfers and subsidies - capital (monetary allocations)	183 574	31 662	17.2%	87 991	47.9%	119 653	65.2%	97 943	50.8%	(10.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	932 138	988 108		(46 678)		941 430		435 824		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	932 138	988 108		(46 678)		941 430		435 824		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	932 138	988 108		(46 678)		941 430		435 824		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	932 138	988 108		(46 678)		941 430		435 824		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	200 574	27 680	13.8%	83 119	41.4%	110 800	55.2%	54 039	44.4%	53.8%
National Government	183 574	23 138	12.6%	79 268	43.2%	102 406	55.8%	42 666	35.5%	85.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	183 574	23 138	12.6%	79 268	43.2%	102 406	55.8%	42 666	35.5%	85.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	4 543	26.7%	3 851	22.7%	8 394	49.4%	11 372	216.3%	(66.1%)
Capital Expenditure Functional	200 574	27 680	13.8%	83 119	41.4%	110 800	55.2%	54 039	44.4%	53.8%
Municipal governance and administration	10 000	3 172	31.7%	1 966	19.7%	5 138	51.4%	10 732	201.3%	(81.7%)
Executive and Council	10 000	3 067	30.7%	35	.3%	3 102	31.0%	10 462	196.7%	(99.7%)
Finance and administration	-	105	-	1 931	-	2 036	-	271	-	613.5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 527	1 211	34.3%	5 070	143.7%	6 281	178.1%	1 992	-	154.5%
Community and Social Services	-	1 191	-	4 705	-	5 896	-	93	-	4 946.9%
Sport And Recreation	3 527	20	.6%	-	-	20	.6%	1 899	-	(100.0%)
Public Safety	-	-	-	365	-	365	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 188	12 049	37.4%	35 750	111.1%	47 798	148.5%	26 053	48.9%	37.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	32 188	12 049	37.4%	35 750	111.1%	47 798	148.5%	26 053	49.0%	37.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	154 859	11 249	7.3%	40 334	26.0%	51 582	33.3%	15 261	21.7%	164.3%
Energy sources	28 092	4 950	17.6%	12 491	44.5%	17 441	62.1%	5 481	22.0%	127.9%
Water Management	2 000	2 538	126.9%	12 509	625.4%	15 047	752.3%	3 022	-	314.0%
Waste Water Management	124 767	3 760	3.0%	15 334	12.3%	19 094	15.3%	6 758	23.0%	126.9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	3 445 736	315 638	9.2%	374 604	10.9%	690 242	20.0%	515 218	21.2%	(27.3%)
Property rates	494 592	56 075	11.3%	71 540	14.5%	127 615	25.8%	59 633	28.0%	20.0%
Service charges	1 983 707	222 660	11.2%	241 206	12.2%	463 866	23.4%	220 129	22.7%	9.6%
Other revenue	41 123	(298 962)	(727.0%)	(252 383)	(613.7%)	(551 345)	(1 340.7%)	(28 201)	(74.2%)	794.9%
Transfers and Subsidies - Operational	737 537	308 375	41.8%	237 065	32.1%	545 440	74.0%	208 467	28.1%	13.7%
Transfers and Subsidies - Capital	183 574	24 072	13.1%	74 417	40.5%	98 489	53.7%	54 950	38.7%	35.4%
Interest	5 162	3 386	65.6%	2 742	53.1%	6 128	118.7%	223	76.5%	1 128.9%
Dividends	40	32	80.1%	17	43.1%	49	123.2%	16	113.6%	7.6%
Payments	(3 259 062)	(326 419)	10.0%	(1 034 058)	31.7%	(1 360 477)	41.7%	(553 273)	51.3%	86.9%
Suppliers and employees	(3 064 145)	(326 419)	10.7%	(1 034 058)	33.7%	(1 360 477)	44.4%	(553 273)	54.8%	86.9%
Finance charges	(194 917)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	186 675	(10 781)	(5.8%)	(659 454)	(353.3%)	(670 234)	(359.0%)	(38 055)	(101.3%)	1 632.9%
Cash Flow from Investing Activities										
Receipts	(211 713)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	63 600	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(274 810)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(502)	-	-	-	-	-	-	-	-	-
Payments	(200 574)	(27 680)	13.8%	(83 119)	41.4%	(110 800)	55.2%	(54 039)	-	53.8%
Capital assets	(200 574)	(27 680)	13.8%	(83 119)	41.4%	(110 800)	55.2%	(54 039)	-	53.8%
Net Cash from(used) Investing Activities	(412 287)	(27 680)	6.7%	(83 119)	20.2%	(110 800)	26.9%	(54 039)	45.1%	53.8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(225 612)	(38 461)	17.0%	(742 573)	329.1%	(781 034)	346.2%	(92 094)	(158.2%)	706.3%
Cash/cash equivalents at the year begin:	1 032 768	(354 058)	(34.3%)	6 166	.6%	(354 058)	(34.3%)	(645 991)	-	(101.0%)
Cash/cash equivalents at the year end:	807 156	6 166	.8%	(736 407)	(91.2%)	(736 407)	(91.2%)	(738 084)	(143.8%)	(.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	56 147	2.1%	48 992	1.8%	48 717	1.8%	2 494 390	94.2%	2 648 246	31.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	65 904	9.4%	29 716	4.2%	26 656	3.8%	581 416	82.6%	703 691	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 077	4.1%	27 586	3.0%	25 075	2.7%	823 687	90.2%	913 425	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 159	1.9%	19 728	1.7%	19 311	1.7%	1 102 088	94.7%	1 163 286	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 630	1.9%	11 781	1.6%	11 493	1.6%	683 331	94.9%	720 235	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 701	1.0%	1 650	1.0%	1 648	1.0%	159 928	97.0%	164 927	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	50 922	2.5%	51 034	2.5%	49 834	2.4%	1 902 295	92.6%	2 054 064	24.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	934	1.1%	1 066	1.3%	4 710	5.8%	74 987	91.8%	81 698	1.0%	-	-	-	-
Total By Income Source	248 474	2.9%	191 553	2.3%	187 444	2.2%	7 822 122	92.6%	8 449 592	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 498	6.7%	14 094	6.1%	12 762	5.5%	189 190	81.7%	231 545	2.7%	-	-	-	-
Commercial	69 707	4.6%	33 206	2.2%	30 392	2.0%	1 389 471	91.2%	1 522 776	18.0%	-	-	-	-
Households	163 268	2.4%	144 253	2.2%	144 290	2.2%	6 243 460	93.3%	6 695 271	79.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	248 474	2.9%	191 553	2.3%	187 444	2.2%	7 822 122	92.6%	8 449 592	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	72 761	1.1%	77 460	1.2%	78 573	1.2%	6 122 397	96.4%	6 351 191	43.4%
Bulk Water	887 176	11.2%	121 989	1.5%	138 589	1.8%	6 769 524	85.5%	7 917 278	54.1%
PAYE deductions	14 375	100.0%	-	-	-	-	-	-	14 375	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	13 876	100.0%	-	-	-	-	-	-	13 876	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 994	.6%	5 991	1.9%	7 852	2.5%	295 385	94.9%	311 221	2.1%
Auditor-General	806	16.0%	4 236	84.0%	-	-	-	-	5 042	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	11 436	100.0%	-	-	-	-	-	-	11 436	.1%
Total	1 002 423	6.9%	209 677	1.4%	225 014	1.5%	13 187 306	90.2%	14 624 419	100.0%

Contact Details

Municipal Manager	Mr Thabo Panyani	057 381 3135
Chief Financial Officer	Mr Thabo Panyani	057 381 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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	572 584	156 210	27.3%	64 971	11.3%	221 181	38.6%	99 930	28.2%	(35.0%)
Exchange Revenue										
Service charges - Electricity	144 651	31 661	21.9%	21 903	15.1%	53 563	37.0%	18 497	28.8%	18.4%
Service charges - Water	69 409	14 863	21.4%	9 822	14.2%	24 685	35.6%	10 336	32.0%	(5.0%)
Service charges - Waste Water Management	33 000	11 600	35.2%	1 108	3.4%	12 709	38.5%	7 269	48.9%	(84.8%)
Service charges - Waste Management	23 100	7 499	32.5%	571	2.5%	8 070	34.9%	4 710	46.0%	(87.9%)
Sale of Goods and Rendering of Services	2 861	170	5.9%	403	14.1%	573	20.0%	250	16.0%	61.4%
Agency services	5	0	6.0%	1	16.1%	1	22.1%	-	48.2%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	85 000	12 965	15.3%	2 960	3.5%	15 925	18.7%	3 743	8.5%	(20.9%)
Interest earned from Current and Non Current Assets	3 000	860	28.7%	(27 151)	(905.0%)	(26 291)	(876.4%)	170	75.8%	(16 059.4%)
Dividends	20	7	35.6%	-	-	7	35.6%	3	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	131	121	92.9%	115	87.9%	236	180.7%	(184)	(23.5%)	(162.4%)
Licence and permits	0	0	72.3%	-	-	0	72.3%	-	-	-
Operational Revenue	557	144	25.9%	135	24.3%	280	50.2%	63	56.0%	114.2%
Non-Exchange Revenue										
Property rates	29 244	7 098	24.3%	4 729	16.2%	11 827	40.4%	4 026	30.2%	17.5%
Surcharges and Taxes	7 142	1 086	15.2%	2 411	33.8%	3 498	49.0%	1 756	29.6%	37.4%
Fines, penalties and forfeits	134	12	9.1%	6	4.7%	18	13.8%	18	40.0%	(65.2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	174 330	68 123	39.1%	47 957	27.5%	116 080	66.6%	49 276	30.1%	(2.7%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	572 584	122 996	21.5%	70 283	12.3%	193 280	33.8%	81 633	32.5%	(13.9%)
Employee related costs	204 012	58 678	28.8%	38 550	18.9%	97 228	47.7%	35 877	41.4%	7.4%
Remuneration of councillors	10 108	2 389	23.6%	2 083	20.6%	4 472	44.2%	1 565	35.3%	33.1%
Bulk purchases - electricity	90 077	21 403	23.8%	-	-	21 403	23.8%	8 890	52.7%	(100.0%)
Inventory consumed	63 685	17 562	27.6%	17 934	28.2%	35 496	55.7%	19 795	58.6%	(9.4%)
Debt impairment	76 881	-	-	-	-	-	-	(5)	-	(100.0%)
Depreciation and amortisation	37 330	(239)	(6.6%)	-	-	(239)	(6.6%)	12	-	(100.0%)
Interest	21 000	10 743	51.2%	2 796	13.3%	13 538	64.5%	6 155	82.2%	(54.6%)
Contracted services	29 758	7 854	26.4%	6 569	22.1%	14 423	48.5%	6 935	54.9%	(5.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	22 468	4 607	20.5%	2 352	10.5%	6 959	31.0%	2 409	18.0%	(2.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	17 265	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(0)	33 214		(5 313)		27 901		18 298		
Transfers and subsidies - capital (monetary allocations)	59 617	7 833	13.1%	15 787	26.5%	23 620	39.6%	11 685	26.2%	35.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	59 617	41 047		10 474		51 521		29 982		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	59 617	41 047		10 474		51 521		29 982		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	59 617	41 047		10 474		51 521		29 982		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 617	41 047		10 474		51 521		29 982		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	59 617	18 983	31.8%	19 979	33.5%	38 961	65.4%	10 842	49.2%	84.3%
National Government	59 617	18 983	31.8%	19 979	33.5%	38 961	65.4%	10 842	49.2%	84.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 617	18 983	31.8%	19 979	33.5%	38 961	65.4%	10 842	49.2%	84.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	59 617	19 876	33.3%	19 979	33.5%	39 855	66.9%	12 013	53.3%	66.3%
Municipal governance and administration	-	893	-	-	-	893	-	1 171	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	893	-	-	-	893	-	1 171	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 021	1 781	14.8%	18	.2%	1 799	15.0%	-	25.1%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 021	1 781	14.8%	18	.2%	1 799	15.0%	-	25.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	5 721	54.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	5 721	54.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	47 596	17 202	36.1%	19 960	41.9%	37 163	78.1%	5 121	47.6%	289.7%
Energy sources	-	1 413	-	2 361	-	3 774	-	156	-	1 408.9%
Water Management	30 217	7 889	26.1%	8 415	27.8%	16 304	54.0%	2 644	44.0%	218.2%
Waste Water Management	17 379	7 900	45.5%	9 185	52.8%	17 085	98.3%	2 321	54.8%	295.8%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	549 246	-	-	62 143	11.3%	62 143	11.3%	-	-	(100.0%)
Property rates	30 037	-	-	10 445	34.8%	10 445	34.8%	-	-	(100.0%)
Service charges	277 486	-	-	12 774	4.6%	12 774	4.6%	-	-	(100.0%)
Other revenue	7 776	-	-	38 465	494.7%	38 465	494.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	174 330	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	59 617	-	-	-	-	-	-	-	-	-
Interest	-	-	-	459	-	459	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(202 622)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(202 622)	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	346 623	-	-	62 143	17.9%	62 143	17.9%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	346 623	-	-	62 143	17.9%	62 143	17.9%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	346 623	-	-	62 143	17.9%	62 143	17.9%	-	-	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 730	3.0%	6 032	2.6%	6 260	2.7%	208 984	91.7%	228 005	27.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 593	31.1%	2 041	8.4%	933	3.8%	13 869	56.8%	24 436	2.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 672	4.5%	2 125	3.6%	2 168	3.7%	51 831	88.2%	58 796	7.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 188	2.7%	2 803	2.4%	2 667	2.3%	109 319	92.7%	117 977	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 115	2.0%	1 942	1.9%	1 857	1.8%	97 490	94.3%	103 405	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 481	100.0%	1 481	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	5	-	3 625	1.7%	3 690	1.7%	206 124	96.6%	213 443	25.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 207	4.0%	2 236	2.8%	2 046	2.5%	73 503	90.8%	80 992	9.8%	-	-	-	-
Total By Income Source	25 509	3.1%	20 804	2.5%	19 621	2.4%	762 601	92.0%	828 535	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 019	1.8%	1 131	2.0%	1 046	1.9%	52 643	94.3%	55 840	6.7%	-	-	-	-
Commercial	8 479	14.8%	2 948	5.1%	2 140	3.7%	43 881	76.4%	57 447	6.9%	-	-	-	-
Households	15 046	2.1%	16 690	2.4%	16 404	2.3%	654 535	93.1%	702 676	84.8%	-	-	-	-
Other	965	7.7%	35	.3%	31	.2%	11 542	91.8%	12 572	1.5%	-	-	-	-
Total By Customer Group	25 509	3.1%	20 804	2.5%	19 621	2.4%	762 601	92.0%	828 535	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	38 128	4.2%	-	-	870 194	95.8%	908 323	66.2%
Bulk Water	-	-	-	-	6 386	1.6%	402 139	98.4%	408 526	29.8%
PAYE deductions	13	100.0%	-	-	-	-	-	-	13	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	4	100.0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 765	6.4%	2 336	5.4%	1 063	2.5%	37 074	85.7%	43 239	3.2%
Auditor-General	-	-	5 542	76.3%	1 724	23.7%	-	-	7 266	.5%
Other	527	13.7%	2	-	901	23.5%	2 409	62.8%	3 838	.3%
Medical Aid deductions	123	100.0%	-	-	-	-	-	-	123	-
Total	3 433	.3%	46 007	3.4%	10 075	.7%	1 311 817	95.7%	1 371 332	100.0%

Contact Details

Municipal Manager	Mr Sekonyela Joseph Lehlonyela	056 514 9200
Chief Financial Officer	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	163 504	66 835	40.9%	52 527	32.1%	119 363	73.0%	51 541	72.3%	1.9%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	1	-	-	-	1	-	5	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165	2	1.5%	2	1.4%	5	2.9%	25	34.6%	(90.4%)
Interest earned from Current and Non Current Assets	5 300	411	7.8%	2 688	50.7%	3 099	58.5%	1 922	50.6%	39.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	97	90	93.2%	20	21.1%	111	114.3%	132	201.1%	(84.6%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	157 942	66 330	42.0%	49 816	31.5%	116 147	73.5%	49 457	73.0%	.7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	211 794	61 799	29.2%	47 238	22.3%	109 037	51.5%	48 296	46.4%	(2.2%)
Employee related costs	136 048	40 892	30.1%	21 625	15.9%	62 517	46.0%	27 908	45.2%	(22.5%)
Remuneration of councillors	11 427	3 543	31.0%	2 652	23.2%	6 195	54.2%	2 825	50.6%	(6.1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 139	280	13.1%	755	35.3%	1 035	48.4%	486	35.0%	55.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 871	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	19 663	4 407	22.4%	5 948	30.3%	10 356	52.7%	7 685	52.3%	(22.6%)
Transfers and subsidies	11 622	7 592	65.3%	8 729	75.1%	16 321	140.4%	2 223	66.0%	292.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	25 024	5 085	20.3%	7 530	30.1%	12 614	50.4%	7 170	43.9%	5.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 290)	5 036		5 290		10 326		3 245		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	814	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(48 290)	5 036		5 290		10 326		4 059		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(48 290)	5 036		5 290		10 326		4 059		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(48 290)	5 036		5 290		10 326		4 059		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(48 290)	5 036		5 290		10 326		4 059		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3 800	252	6.6%	243	6.4%	495	13.0%	758	23.0%	(68.0%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	252	6.6%	243	6.4%	495	13.0%	758	23.0%	(68.0%)
Capital Expenditure Functional	3 800	252	6.6%	243	6.4%	495	13.0%	758	23.0%	(68.0%)
Municipal governance and administration	1 300	208	16.0%	125	9.6%	332	25.6%	565	20.8%	(77.9%)
Executive and Council	550	44	7.9%	(3)	(.5%)	41	7.4%	200	7.6%	(101.5%)
Finance and administration	750	164	21.9%	128	17.0%	292	38.9%	365	36.1%	(65.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	300	-	-	103	34.5%	103	34.5%	186	37.2%	(44.4%)
Community and Social Services	200	-	-	100	50.0%	100	50.0%	86	86.0%	16.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	100	-	-	3	3.5%	3	3.5%	100	25.0%	(96.5%)
Economic and Environmental Services	2 200	45	2.0%	15	.7%	59	2.7%	7	98.0%	110.4%
Planning and Development	100	45	44.5%	16	16.0%	60	60.5%	7	98.0%	129.8%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	2 100	-	-	(1)	(.1%)	(1)	(.1%)	-	-	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	163 339	63 775	39.0%	51 180	31.3%	114 955	70.4%	51 246	73.6%	(.1%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	97	-	-	-	-	-	-	113	163.4%	(100.0%)
Transfers and Subsidies - Operational	157 942	63 775	40.4%	50 987	32.3%	114 762	72.7%	49 211	74.4%	3.6%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	5 300	-	-	193	3.6%	193	3.6%	1 922	50.6%	(90.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(199 069)	(69 960)	35.1%	(31 269)	15.7%	(101 230)	50.9%	(54 644)	54.7%	(42.8%)
Suppliers and employees	(199 069)	(69 960)	35.1%	(31 269)	15.7%	(101 230)	50.9%	(54 644)	54.7%	(42.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(35 730)	(6 185)	17.3%	19 911	(55.7%)	13 725	(38.4%)	(3 398)	(15.1%)	(685.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	5	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	5	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(3 800)	(87)	2.3%	(494)	13.0%	(580)	15.3%	-	-	(100.0%)
Capital assets	(3 800)	(87)	2.3%	(494)	13.0%	(580)	15.3%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(3 800)	(87)	2.3%	(494)	13.0%	(580)	15.3%	5	(.2%)	(9 972.8%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 530)	(6 272)	15.9%	19 417	(49.1%)	13 145	(33.3%)	(3 393)	(12.9%)	(672.3%)
Cash/cash equivalents at the year begin:	106 197	-	-	64 348	60.6%	-	-	116 120	95.2%	(44.6%)
Cash/cash equivalents at the year end:	66 667	64 348	96.5%	83 765	125.6%	83 765	125.6%	112 727	184.7%	(25.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	15 511	100.0%	15 511	50.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	15 524	100.0%	15 523	50.0%	-	-	-	-
Other	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(0)	-	-	-	-	-	31 035	100.0%	31 034	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	31 035	100.0%	31 034	100.0%	-	-	-	-
Total By Customer Group	(0)	-	-	-	-	-	31 035	100.0%	31 034	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	100.0%	-	-	-	-	-	-	14	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	14	100.0%	-	-	-	-	-	-	14	100.0%

Contact Details

Municipal Manager	Mr Motlatsi Lesley Makhetha	057 391 8920
Chief Financial Officer	Mr Mokhele Kevin Khoabane	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	765 501	227 334	29.7%	127 439	16.6%	354 772	46.3%	196 304	63.0%	(35.1%)
Exchange Revenue										
Service charges - Electricity	128 116	31 409	24.5%	30 027	23.4%	61 436	48.0%	24 708	48.6%	21.5%
Service charges - Water	75 089	20 165	26.9%	23 227	30.9%	43 392	57.8%	22 046	61.9%	5.4%
Service charges - Waste Water Management	43 116	11 062	25.7%	11 095	25.7%	22 157	51.4%	10 615	52.8%	4.5%
Service charges - Waste Management	58 105	14 533	25.0%	14 604	25.1%	29 137	50.1%	13 752	50.7%	6.2%
Sale of Goods and Rendering of Services	2 142	609	28.4%	380	17.8%	989	46.2%	506	55.2%	(24.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	50 000	10 174	20.3%	10 722	21.4%	20 896	41.8%	14 178	69.6%	(24.4%)
Interest earned from Current and Non Current Assets	11 454	1 368	11.9%	3 329	29.1%	4 697	41.0%	4 338	196.2%	(23.3%)
Dividends	85	-	-	-	-	-	-	-	101.2%	-
Rent on Land	1 754	452	25.8%	506	28.9%	958	54.7%	451	69.5%	12.2%
Rental from Fixed Assets	114	29	25.8%	27	23.8%	57	49.6%	19	70.7%	44.9%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	563	250	44.4%	127	22.6%	377	67.0%	104	54.9%	21.8%
Non-Exchange Revenue										
Property rates	85 836	21 713	25.3%	21 711	25.3%	43 424	50.6%	20 826	53.8%	4.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	315	9	3.0%	10	3.1%	19	6.1%	32	1 512.6%	(69.4%)
Licences or permits	132	1	.6%	7	5.3%	8	5.9%	17	1 049.3%	(59.2%)
Transfer and subsidies - Operational	270 624	111 346	41.1%	7 183	2.7%	118 529	43.8%	84 655	74.9%	(91.5%)
Interest	-	4 144	-	4 443	-	8 587	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 891	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	184	69	37.6%	40	21.8%	110	59.4%	56	-	(28.4%)
Other Gains	32 000	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	925 732	199 435	21.5%	206 052	22.3%	405 488	43.8%	188 977	55.9%	9.0%
Employee related costs	267 542	62 886	23.5%	63 261	23.6%	126 147	47.2%	59 371	50.0%	6.6%
Remuneration of councillors	16 158	3 548	22.0%	4 330	26.8%	7 879	48.8%	4 305	52.9%	.6%
Bulk purchases - electricity	139 377	30 714	22.0%	32 823	23.5%	63 537	45.6%	22 334	44.2%	47.0%
Inventory consumed	46 258	1 951	4.2%	6 939	15.0%	8 890	19.2%	4 001	28.5%	73.4%
Debt impairment	93 089	23 272	25.0%	23 272	25.0%	46 545	50.0%	-	-	(100.0%)
Depreciation and amortisation	162 863	36 845	22.6%	36 844	22.6%	73 688	45.2%	42 758	76.4%	(13.8%)
Interest	2 550	(80)	(3.1%)	868	34.0%	787	30.9%	73	3.0%	1 092.6%
Contracted services	35 659	8 339	23.4%	13 146	36.9%	21 485	60.3%	10 421	62.8%	26.2%
Transfers and subsidies	32 159	12 206	38.0%	12 472	38.8%	24 678	76.7%	8 505	31.6%	46.6%
Irrecoverable debts written off	58 000	5 407	9.3%	2 658	4.6%	8 065	13.9%	25 068	211.4%	(89.4%)
Operational costs	59 077	14 347	24.3%	9 440	16.0%	23 787	40.3%	12 142	83.5%	(22.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	13 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(160 231)	27 898		(78 614)		(50 716)		7 326		
Transfers and subsidies - capital (monetary allocations)	218 681	27 546	12.6%	59 524	27.2%	67 070	39.8%	22 342	22.0%	166.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 450	55 445		(19 090)		36 355		29 668		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 450	55 445		(19 090)		36 355		29 668		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 450	55 445		(19 090)		36 355		29 668		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	17	-	17	-	34	-	17	53.8%	(1.7%)
Surplus/(Deficit) for the year	58 450	55 462		(19 073)		36 389		29 686		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	231 766	37 874	16.3%	41 137	17.7%	79 011	34.1%	30 228	23.2%	36.1%
National Government	218 681	37 596	17.2%	40 975	18.7%	78 571	35.9%	30 054	23.8%	36.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	218 681	37 596	17.2%	40 975	18.7%	78 571	35.9%	30 054	23.8%	36.3%
Borrowing	5 300	-	-	-	-	-	-	11	10.3%	(100.0%)
Internally generated funds	7 785	278	3.6%	162	2.1%	440	5.7%	163	-	(4.4%)
Capital Expenditure Functional	231 766	37 916	16.4%	41 171	17.8%	79 087	34.1%	30 929	23.8%	33.1%
Municipal governance and administration	485	287	59.1%	100	20.7%	387	79.8%	137	-	(26.6%)
Executive and Council	-	22	-	30	-	51	-	39	-	(24.8%)
Finance and administration	485	265	54.7%	71	14.6%	336	69.2%	97	-	(27.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 306	20	1.5%	-	-	20	1.5%	3	.6%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 306	20	1.5%	-	-	20	1.5%	3	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 485	1 454	3.1%	6 483	13.7%	7 937	16.7%	7 257	147.4%	(10.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	47 485	1 454	3.1%	6 483	13.7%	7 937	16.7%	7 257	147.4%	(10.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	182 490	36 155	19.8%	34 587	19.0%	70 742	38.8%	23 533	22.0%	47.0%
Energy sources	11 481	-	-	-	-	-	-	-	16.9%	-
Water Management	57 951	24 617	42.5%	23 596	40.7%	48 213	83.2%	22 490	24.0%	4.9%
Waste Water Management	110 008	11 525	10.5%	10 921	9.9%	22 446	20.4%	1 032	15.5%	958.7%
Waste Management	3 050	13	.4%	70	2.3%	83	2.7%	11	.1%	529.9%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	972 431	249 061	25.6%	141 307	14.5%	390 368	40.1%	170 930	135.3%	(17.3%)
Property rates	85 836	11 095	12.9%	19 193	22.4%	30 289	35.3%	9 680	89.8%	98.3%
Service charges	377 298	36 808	9.8%	40 153	10.6%	76 961	20.4%	30 535	394.8%	31.5%
Other revenue	19 993	7 072	35.4%	(2 977)	(14.9%)	4 095	20.5%	1 026	(12.5%)	(390.1%)
Transfers and Subsidies - Operational	270 624	119 628	44.2%	637	.2%	120 265	44.4%	58 103	140.6%	(98.9%)
Transfers and Subsidies - Capital	218 681	73 534	33.6%	81 066	37.1%	154 600	70.7%	68 455	94.3%	18.4%
Interest	-	921	-	2 908	-	3 829	-	3 132	-	(7.2%)
Dividends	-	3	-	326	-	329	-	-	-	(100.0%)
Payments	-	(89 221)	-	(69 625)	-	(158 846)	-	(85 815)	36.4%	(18.9%)
Suppliers and employees	-	(89 103)	-	(69 255)	-	(158 358)	-	(85 815)	39.2%	(19.3%)
Finance charges	-	(119)	-	(369)	-	(488)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	972 431	159 840	16.4%	71 682	7.4%	231 522	23.8%	85 115	(160.3%)	(15.8%)
Cash Flow from Investing Activities										
Receipts	184	69	37.6%	40	21.8%	110	59.4%	40 056	-	(99.9%)
Proceeds on disposal of PPE	184	69	37.6%	40	21.8%	110	59.4%	56	-	(28.4%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	40 000	-	(100.0%)
Payments	(231 766)	(64 433)	27.8%	(43 320)	18.7%	(107 753)	46.5%	(34 725)	-	24.7%
Capital assets	(231 766)	(64 433)	27.8%	(43 320)	18.7%	(107 753)	46.5%	(34 725)	-	24.7%
Net Cash from(used) Investing Activities	(231 582)	(64 364)	27.8%	(43 279)	18.7%	(107 644)	46.5%	5 331	-	(911.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	1	-	1	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	1	-	1	-	-	-	(100.0%)
Net Cash from(used) Financing Activities	-	-	-	1	-	1	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held										
Cash/cash equivalents at the year begin:	740 850	95 476	12.9%	28 404	3.8%	123 880	16.7%	90 446	(110.6%)	(68.6%)
Cash/cash equivalents at the year end:	57 063	57 063	61.2%	152 538	163.7%	57 063	61.2%	158 874	71.0%	(4.0%)
	834 047	152 538	18.3%	180 942	21.7%	180 942	21.7%	249 320	(344.2%)	(27.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 461	4.0%	6 868	3.7%	6 383	3.4%	165 695	88.9%	186 407	25.5%	(64)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 302	11.7%	3 371	9.1%	1 774	4.8%	27 453	74.4%	36 901	5.0%	(70)	(.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 415	4.9%	2 842	3.2%	2 478	2.7%	80 380	89.2%	90 115	12.3%	(123)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 020	2.8%	2 848	2.7%	2 724	2.6%	97 682	91.9%	106 274	14.5%	(34)	-	-	-
Receivables from Exchange Transactions - Waste Management	3 938	2.8%	3 740	2.6%	3 592	2.5%	131 291	92.1%	142 561	19.5%	(48)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 164	3.1%	5 036	3.0%	4 951	3.0%	150 114	90.8%	165 265	22.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	.4%	20	.5%	18	.5%	3 794	98.6%	3 849	.5%	(143)	(3.7%)	-	-
Total By Income Source	28 317	3.9%	24 725	3.4%	21 920	3.0%	656 409	89.8%	731 372	100.0%	(482)	(.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 491	6.6%	2 727	7.3%	1 898	5.1%	30 445	81.1%	37 561	5.1%	(170)	(.5%)	-	-
Commercial	5 915	5.3%	3 473	3.1%	2 495	2.3%	98 932	89.3%	110 815	15.2%	(71)	(.1%)	-	-
Households	19 911	3.4%	18 525	3.2%	17 527	3.0%	527 032	90.4%	582 996	79.7%	(241)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 317	3.9%	24 725	3.4%	21 920	3.0%	656 409	89.8%	731 372	100.0%	(482)	(.1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 017	100.0%	-	-	3	-	-	-	9 020	49.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 423	59.4%	3 028	33.1%	1	-	684	7.5%	9 136	50.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	14 440	79.5%	3 028	16.7%	4	-	684	3.8%	18 156	100.0%

Contact Details

Municipal Manager	Mrs N.F. Malatjie	051 933 9302
Chief Financial Officer	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 149 582	322 300	28.0%	128 327	11.2%	450 627	39.2%	245 029	50.6%	(47.6%)
Exchange Revenue										
Service charges - Electricity	316 072	79 101	25.0%	42 083	13.3%	121 183	38.3%	58 082	45.6%	(27.5%)
Service charges - Water	88 616	19 275	21.8%	13 065	14.7%	32 340	36.5%	18 082	43.9%	(27.7%)
Service charges - Waste Water Management	76 097	15 815	20.8%	10 187	13.4%	26 002	34.2%	14 921	43.8%	(31.7%)
Service charges - Waste Management	77 602	17 257	22.2%	10 929	14.1%	28 187	36.3%	15 158	44.9%	(27.9%)
Sale of Goods and Rendering of Services	4 088	1 152	28.2%	829	20.3%	1 980	48.4%	1 369	66.3%	(39.5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	86 979	26 333	30.3%	16 467	18.9%	42 800	49.2%	24 528	60.7%	(32.9%)
Interest earned from Current and Non Current Assets	413	854	206.7%	312	75.5%	1 167	282.2%	85	69.8%	268.9%
Dividends	30	16	52.3%	-	-	16	52.3%	-	49.6%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 142	2 248	31.5%	1 380	19.3%	3 628	50.8%	1 391	50.3%	(.8%)
Licence and permits	85	40	46.5%	27	31.6%	67	78.1%	30	162.0%	(9.3%)
Operational Revenue	2 335	414	17.7%	470	20.1%	884	37.8%	90	15.3%	422.7%
Non-Exchange Revenue										
Property rates	198 672	48 667	24.5%	26 801	13.5%	75 468	38.0%	36 247	45.3%	(26.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 093	131	6.3%	166	7.9%	297	14.2%	67	5.2%	147.3%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	254 340	105 625	41.5%	2 000	.8%	107 625	42.3%	69 899	65.7%	(97.1%)
Interest	16 047	5 032	31.4%	3 384	21.1%	8 415	52.4%	4 763	63.8%	(28.9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	18 971	342	1.8%	228	1.2%	570	3.0%	318	3.7%	(28.4%)
Gains on disposal of Assets	-	-	-	(2)	-	(2)	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 149 168	411 670	35.8%	98 106	8.5%	509 777	44.4%	283 303	44.4%	(65.4%)
Employee related costs	358 936	88 573	24.7%	57 331	16.0%	145 904	40.6%	57 214	38.1%	.2%
Remuneration of councillors	23 817	5 224	21.9%	4 199	17.6%	9 424	39.6%	4 376	48.0%	(4.0%)
Bulk purchases - electricity	302 826	52 441	17.3%	67 396	22.3%	119 837	39.6%	136 216	97.1%	(50.5%)
Inventory consumed	27 457	11 324	41.2%	10 431	38.0%	21 755	79.2%	7 819	35.9%	33.4%
Debt impairment	112 803	64 543	57.2%	30 915	27.4%	95 458	84.6%	-	-	(100.0%)
Depreciation and amortisation	74 039	21 843	29.5%	14 562	19.7%	36 405	49.2%	36 792	41.5%	(60.4%)
Interest	18 110	5 182	28.6%	3 950	21.8%	9 132	50.4%	68	73.7%	5 741.0%
Contracted services	153 403	25 717	16.8%	17 616	11.5%	43 333	28.2%	25 772	32.8%	(31.6%)
Transfers and subsidies	119	196	164.8%	-	-	196	164.8%	(28)	.6%	(100.0%)
Irrecoverable debts written off	2 577	119 469	4 635.4%	(119 158)	(4 623.4%)	311	12.1%	424	1.2%	(28 173.0%)
Operational costs	75 081	17 157	22.9%	10 865	14.5%	28 022	37.3%	14 650	68.8%	(25.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	414	(89 370)		30 220		(59 150)		(38 274)		
Transfers and subsidies - capital (monetary allocations)	113 510	29 443	25.9%	17 321	15.3%	46 764	41.2%	11 566	22.7%	49.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	113 924	(59 927)		47 542		(12 385)		(26 709)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	113 924	(59 927)		47 542		(12 385)		(26 709)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	113 924	(59 927)		47 542		(12 385)		(26 709)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	113 924	(59 927)		47 542		(12 385)		(26 709)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	115 910	44 841	38.7%	27 206	23.5%	72 047	62.2%	26 760	24.5%	1.7%
National Government	113 510	42 416	37.4%	27 168	23.9%	69 584	61.3%	21 851	21.3%	24.3%
Provincial Government	-	-	-	-	-	-	-	4 224	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 510	42 416	37.4%	27 168	23.9%	69 584	61.3%	26 075	24.7%	4.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 400	2 425	101.0%	38	1.6%	2 462	102.6%	685	20.9%	(94.5%)
Capital Expenditure Functional	115 910	44 841	38.7%	27 206	23.5%	72 047	62.2%	26 760	24.5%	1.7%
Municipal governance and administration	2 400	863	35.9%	38	1.6%	900	37.5%	331	18.0%	(88.7%)
Executive and Council	-	601	-	-	-	601	-	16	-	(100.0%)
Finance and administration	2 400	262	10.9%	38	1.6%	299	12.5%	315	16.5%	(88.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	259	-	-	-	259	-	502	-	(100.0%)
Community and Social Services	-	259	-	-	-	259	-	502	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 320	10 335	29.3%	11 498	32.6%	21 833	61.8%	9 378	53.1%	22.6%
Planning and Development	35 320	3 363	9.6%	5 995	17.0%	9 378	26.6%	7 824	44.0%	(23.4%)
Road Transport	-	6 951	-	5 503	-	12 454	-	1 554	-	254.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	78 190	33 385	42.7%	15 670	20.0%	49 055	62.7%	16 550	19.6%	(5.3%)
Energy sources	-	5 161	-	-	-	5 161	-	98	6.5%	(100.0%)
Water Management	72 894	28 223	38.7%	13 173	18.1%	41 397	56.8%	16 444	20.5%	(19.9%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 297	-	-	2 497	47.1%	2 497	47.1%	7	8.4%	33 678.4%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	901 612	275 249	30.5%	124 321	13.8%	399 570	44.3%	222 542	49.8%	(44.1%)
Property rates	130 612	29 429	22.5%	26 261	20.1%	55 690	42.6%	26 784	34.0%	(2.0%)
Service charges	449 987	85 963	19.1%	61 901	13.8%	147 864	32.9%	71 318	36.6%	(13.2%)
Other revenue	(46 690)	21 315	(45.7%)	34 543	(74.0%)	55 859	(119.6%)	13 281	(381.8%)	160.1%
Transfers and Subsidies - Operational	253 944	102 537	40.4%	-	-	102 537	40.4%	66 823	64.2%	(100.0%)
Transfers and Subsidies - Capital	113 510	33 476	29.5%	-	-	33 476	29.5%	44 252	34.1%	(100.0%)
Interest	220	2 513	1 141.6%	1 616	734.2%	4 128	1 875.8%	84	51 572.7%	1 828.6%
Dividends	30	16	52.3%	-	-	16	52.3%	-	49.6%	-
Payments	(533 771)	(208 767)	39.1%	(92 270)	17.3%	(301 037)	56.4%	(189 628)	48.4%	(51.3%)
Suppliers and employees	(533 771)	(208 767)	39.1%	(92 270)	17.3%	(301 037)	56.4%	(189 628)	48.4%	(51.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	367 841	66 482	18.1%	32 051	8.7%	98 533	26.8%	32 914	57.0%	(2.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	(2)	-	(2)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	(2)	-	(2)	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(115 910)	(44 841)	38.7%	(27 206)	23.5%	(72 047)	62.2%	(26 760)	24.5%	1.7%
Capital assets	(115 910)	(44 841)	38.7%	(27 206)	23.5%	(72 047)	62.2%	(26 760)	24.5%	1.7%
Net Cash from/(used) Investing Activities	(115 910)	(44 841)	38.7%	(27 208)	23.5%	(72 049)	62.2%	(26 760)	24.5%	1.7%
Cash Flow from Financing Activities										
Receipts	(7 459)	(1 865)	25.0%	(1 243)	16.7%	(3 108)	41.7%	(1 865)	50.0%	(33.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	(1 865)	25.0%	(1 243)	16.7%	(3 108)	41.7%	(1 865)	50.0%	(33.3%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(7 459)	(1 865)	25.0%	(1 243)	16.7%	(3 108)	41.7%	(1 865)	50.0%	(33.3%)
Net Increase/(Decrease) in cash held	244 471	19 776	8.1%	3 600	1.5%	23 376	9.6%	4 289	503.1%	(16.1%)
Cash/cash equivalents at the year begin:	(11 273)	65 821	(583.9%)	61 540	(545.9%)	65 821	(583.9%)	62 712	161.8%	(1.9%)
Cash/cash equivalents at the year end:	233 199	61 540	26.4%	81 384	34.9%	81 384	34.9%	67 001	320.2%	21.5%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Mohau Nhleli	058 303 5732
Chief Financial Officer	Mr Raymond Provis	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	459 695	171 146	37.2%	142 040	30.9%	313 187	68.1%	155 700	68.7%	(8.8%)
Exchange Revenue										
Service charges - Electricity	92 548	30 346	32.8%	26 573	28.7%	56 919	61.5%	22 840	51.3%	16.3%
Service charges - Water	45 057	27 383	60.8%	19 716	43.8%	47 100	104.5%	25 798	75.1%	(23.6%)
Service charges - Waste Water Management	30 500	10 678	35.0%	9 142	30.0%	19 820	65.0%	7 129	49.5%	28.2%
Service charges - Waste Management	28 751	9 376	32.6%	7 935	27.6%	17 311	60.2%	7 858	57.8%	1.0%
Sale of Goods and Rendering of Services	1 426	278	19.5%	231	16.2%	510	35.7%	203	16.5%	14.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 696	21 630	22.4%	21 731	22.5%	43 361	44.8%	48 722	99.8%	(55.4%)
Interest earned from Current and Non Current Assets	299	478	159.9%	254	84.9%	731	244.8%	37	99.9%	583.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 926	460	23.9%	535	27.8%	995	51.7%	426	48.5%	25.6%
Licence and permits	21	10	46.2%	-	-	10	46.2%	4	.4%	(100.0%)
Operational Revenue	209	479	229.8%	25	12.0%	504	241.8%	19	15.5%	30.2%
Non-Exchange Revenue										
Property rates	18 900	4 792	25.4%	4 694	24.8%	9 486	50.2%	4 581	58.2%	2.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	578	160	27.7%	282	48.9%	442	76.6%	173	46.5%	63.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	142 783	58 481	41.0%	44 284	31.0%	102 764	72.0%	37 908	65.8%	16.8%
Interest	-	6 596	-	6 637	-	13 233	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	637 911	210 078	32.9%	149 728	23.5%	359 806	56.4%	57 111	27.6%	162.2%
Employee related costs	168 400	44 787	26.6%	44 613	26.5%	89 400	53.1%	27	25.2%	164 360.0%
Remuneration of councillors	7 176	1 932	26.9%	2 166	30.2%	4 098	57.1%	-	27.7%	(100.0%)
Bulk purchases - electricity	105 000	27 142	25.8%	21 775	20.7%	48 916	46.6%	21 181	57.2%	2.8%
Inventory consumed	23 057	3 993	17.3%	3 883	16.8%	7 876	34.2%	3 884	18.2%	-
Debt impairment	85 442	31 138	36.4%	-	-	31 138	36.4%	-	-	-
Depreciation and amortisation	58 744	16 377	27.9%	16 377	27.9%	32 755	55.8%	-	-	(100.0%)
Interest	50 400	3 970	7.9%	6 824	13.5%	10 795	21.4%	9 442	74.6%	(27.7%)
Contracted services	34 012	7 331	21.6%	4 553	13.4%	11 884	34.9%	2 819	46.8%	61.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	47 153	58 679	124.4%	33 500	71.0%	92 179	195.5%	8 477	5.6%	295.2%
Operational costs	58 526	14 728	25.2%	16 037	27.4%	30 765	52.6%	11 281	37.5%	42.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(178 216)	(38 932)		(7 688)		(46 620)		98 588		
Transfers and subsidies - capital (monetary allocations)	131 149	14 866	11.3%	20 130	15.3%	34 997	26.7%	9 897	16.1%	103.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(47 067)	(24 065)		12 442		(11 623)		108 485		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(47 067)	(24 065)		12 442		(11 623)		108 485		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(47 067)	(24 065)		12 442		(11 623)		108 485		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(47 067)	(24 065)		12 442		(11 623)		108 485		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	134 249	23 992	17.9%	41 958	31.3%	65 950	49.1%	10 619	21.0%	295.1%
National Government	131 149	23 922	18.2%	41 894	31.9%	65 816	50.2%	10 300	22.1%	306.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	131 149	23 922	18.2%	41 894	31.9%	65 816	50.2%	10 300	22.1%	306.7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 100	70	2.3%	64	2.1%	134	4.3%	319	2.8%	(80.0%)
Capital Expenditure Functional	134 249	23 992	17.9%	41 958	31.3%	65 950	49.1%	10 619	21.0%	295.1%
Municipal governance and administration	3 096	70	2.3%	64	2.1%	134	4.3%	319	3.2%	(80.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 096	70	2.3%	64	2.1%	134	4.3%	319	3.2%	(80.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 629	540	33.2%	53	3.2%	593	36.4%	345	-	(84.7%)
Community and Social Services	1 629	220	13.5%	53	3.2%	273	16.8%	-	-	(100.0%)
Sport And Recreation	-	320	-	-	-	320	-	345	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 071	2 247	16.0%	1 298	9.2%	3 545	25.2%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 071	2 247	16.0%	1 298	9.2%	3 545	25.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	115 453	21 135	18.3%	40 543	35.1%	61 678	53.4%	9 955	18.8%	307.3%
Energy sources	7 183	443	6.2%	2 437	33.9%	2 880	40.1%	-	-	(100.0%)
Water Management	106 270	20 692	19.5%	38 106	35.9%	58 798	55.3%	9 955	117.2%	282.8%
Waste Water Management	-	-	-	-	-	-	-	-	3.6%	-
Waste Management	2 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	626 297	149 342	23.8%	114 242	18.2%	263 584	42.1%	86 495	51.9%	32.1%
Property rates	39 026	4 183	10.7%	3 035	7.8%	7 218	18.5%	3 050	30.1%	(.5%)
Service charges	211 748	43 364	20.5%	36 868	17.4%	80 232	37.9%	35 922	108.3%	2.6%
Other revenue	100 847	2 075	2.1%	1 965	1.9%	4 040	4.0%	4	18.2%	45 446.3%
Transfers and Subsidies - Operational	142 783	61 743	43.2%	42 768	30.0%	104 511	73.2%	37 621	65.8%	13.7%
Transfers and Subsidies - Capital	131 894	37 361	28.3%	28 734	21.8%	66 096	50.1%	9 897	24.7%	190.3%
Interest	-	615	-	871	-	1 487	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(73 546)	-	(66 604)	-	(140 151)	-	(15 770)	-	322.4%
Suppliers and employees	-	(73 546)	-	(66 604)	-	(140 151)	-	(15 770)	-	322.4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	626 297	75 795	12.1%	47 638	7.6%	123 433	19.7%	70 725	38.3%	(32.6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(134 249)	(46 207)	34.4%	(29 729)	22.1%	(75 937)	56.6%	(23 758)	24.9%	25.1%
Capital assets	(134 249)	(46 207)	34.4%	(29 729)	22.1%	(75 937)	56.6%	(23 758)	24.9%	25.1%
Net Cash from(used) Investing Activities	(134 249)	(46 207)	34.4%	(29 729)	22.1%	(75 937)	56.6%	(23 758)	24.9%	25.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	492 048	29 588	6.0%	17 908	3.6%	47 496	9.7%	46 967	50.4%	(61.9%)
Cash/cash equivalents at the year begin:	1 946	8 691	446.7%	38 196	1 963.2%	8 691	446.7%	65 778	63 592.4%	(41.9%)
Cash/cash equivalents at the year end:	493 994	38 196	7.7%	56 146	11.4%	56 146	11.4%	112 745	51.2%	(50.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 901	2.6%	7 130	2.3%	5 700	1.9%	284 118	93.2%	304 848	21.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 062	10.3%	5 873	8.6%	5 720	8.3%	49 976	72.8%	68 630	4.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 379	2.4%	974	1.7%	910	1.6%	55 309	94.4%	58 572	4.2%	106	.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	3 358	2.4%	3 107	2.2%	2 805	2.0%	129 747	93.3%	139 018	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 846	1.9%	2 524	1.7%	2 456	1.7%	139 784	94.7%	147 610	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	299	100.0%	299	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 449	1.4%	9 403	1.4%	9 244	1.4%	625 442	95.7%	653 538	46.5%	9	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	135	.4%	164	.5%	373	1.1%	32 451	98.0%	33 122	2.4%	7	-	-	-
Total By Income Source	32 129	2.3%	29 175	2.1%	27 208	1.9%	1 317 125	93.7%	1 405 636	100.0%	122	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 284	2.5%	5 060	2.4%	3 164	1.5%	198 913	93.6%	212 421	15.1%	101	-	-	-
Commercial	8 847	8.7%	6 908	6.8%	7 683	7.5%	78 513	77.0%	101 951	7.3%	-	-	-	-
Households	17 998	1.6%	17 208	1.6%	16 360	1.5%	1 039 699	95.3%	1 091 264	77.6%	21	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32 129	2.3%	29 175	2.1%	27 208	1.9%	1 317 125	93.7%	1 405 636	100.0%	122	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 037	4.6%	17 004	9.8%	-	-	148 379	85.6%	173 420	19.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 066	2.8%	10 644	1.5%	1 133	.2%	681 692	95.5%	713 534	80.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	28 102	3.2%	27 648	3.1%	1 133	.1%	830 071	93.6%	886 954	100.0%

Contact Details

Municipal Manager	Mr Solomon Mokete Nhlapo	058 863 6200
Chief Financial Officer	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 677 691	558 267	33.3%	486 795	29.0%	1 045 062	62.3%	433 794	55.6%	12.2%
Exchange Revenue										
Service charges - Electricity	422 573	69 445	16.4%	90 270	21.4%	159 716	37.8%	85 609	37.1%	5.4%
Service charges - Water	126 338	20 604	16.3%	20 722	16.4%	41 325	32.7%	21 924	40.3%	(5.5%)
Service charges - Waste Water Management	51 648	12 871	24.9%	12 094	23.4%	24 964	48.3%	10 754	45.0%	12.5%
Service charges - Waste Management	51 257	13 030	25.4%	12 657	24.7%	25 687	50.1%	11 101	46.7%	14.0%
Sale of Goods and Rendering of Services	5 892	591	10.0%	610	10.3%	1 201	20.4%	654	23.0%	(6.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 204	25 062	137.7%	25 975	142.7%	51 037	280.4%	-	22.1%	(100.0%)
Interest earned from Current and Non Current Assets	8 150	890	10.9%	5 926	72.7%	6 815	83.6%	886	37.3%	568.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 665	373	14.0%	1 038	39.0%	1 412	53.0%	631	34.5%	64.4%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 655	87	1.9%	782	16.8%	869	18.7%	1 643	62.0%	(52.4%)
Non-Exchange Revenue										
Property rates	115 244	27 547	23.9%	27 189	23.6%	54 736	47.5%	25 278	36.6%	7.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 207	44	1.4%	48	1.5%	92	2.9%	64	10.5%	(24.4%)
Licences or permits	1 663	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	858 920	378 226	44.0%	279 730	32.6%	657 956	76.6%	275 246	75.3%	1.6%
Interest	7 268	9 497	130.7%	9 750	134.1%	19 246	264.8%	-	10.4%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	7	-	-	5	71.6%	5	71.6%	3	84.5%	51.9%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 963 591	594 215	30.3%	453 105	23.1%	1 047 320	53.3%	423 741	44.7%	6.9%
Employee related costs	686 359	147 151	21.4%	186 241	27.1%	333 392	48.6%	156 236	44.3%	19.2%
Remuneration of councillors	35 033	10 067	28.7%	8 587	24.5%	18 654	53.2%	6 607	42.8%	30.0%
Bulk purchases - electricity	719 673	355 199	49.4%	197 315	27.4%	552 514	76.8%	178 082	82.8%	10.8%
Inventory consumed	40 369	4 108	10.2%	5 527	13.7%	9 635	23.9%	3 596	14.3%	53.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	-	-	-	-	-	-	-	-	-
Interest	41 152	29 064	70.6%	15 159	36.8%	44 223	107.5%	952	6.3%	1 492.1%
Contracted services	135 881	12 203	9.0%	27 435	20.2%	39 638	29.2%	26 428	24.0%	3.8%
Transfers and subsidies	181 472	28 596	15.8%	-	-	28 596	15.8%	35 761	39.9%	(100.0%)
Irrecoverable debts written off	-	919	-	-	-	919	-	1 914	13.3%	(100.0%)
Operational costs	123 647	6 909	5.6%	12 839	10.4%	19 749	16.0%	14 163	20.7%	(9.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	4	-	-	2	35.2%	2	35.2%	2	13.3%	(25.3%)
Surplus/(Deficit)	(285 900)	(35 948)		33 691		(2 258)		10 053		
Transfers and subsidies - capital (monetary allocations)	235 913	17 125	7.3%	70 790	30.0%	87 915	37.3%	37 480	24.4%	88.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(49 987)	(18 823)		104 481		85 657		47 533		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(49 987)	(18 823)		104 481		85 657		47 533		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(49 987)	(18 823)		104 481		85 657		47 533		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	255 300	82 098	32.2%	64 667	25.3%	146 765	57.5%	-	18.4%	(100.0%)
Surplus/(Deficit) for the year	205 313	63 275		169 148		232 423		47 533		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	225 993	24 953	11.0%	72 733	32.2%	97 686	43.2%	26 660	22.5%	172.8%
National Government	225 993	24 953	11.0%	71 997	31.9%	96 950	42.9%	23 110	24.5%	211.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	225 993	24 953	11.0%	71 997	31.9%	96 950	42.9%	23 110	24.5%	211.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	736	-	736	-	3 550	14.4%	(79.3%)
Capital Expenditure Functional	225 993	24 953	11.0%	72 733	32.2%	97 686	43.2%	26 660	22.5%	172.8%
Municipal governance and administration	-	-	-	-	-	-	-	168	7.3%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	168	12.1%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	43 403	2 907	6.7%	7 463	17.2%	10 370	23.9%	703	7.8%	961.3%
Community and Social Services	14 984	-	-	4 135	27.6%	4 135	27.6%	-	12.7%	(100.0%)
Sport And Recreation	28 420	2 907	10.2%	3 328	11.7%	6 235	21.9%	703	3.9%	373.3%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 318	4 068	39.4%	908	8.8%	4 976	48.2%	-	10.8%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 318	4 068	39.4%	908	8.8%	4 976	48.2%	-	10.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	172 272	17 977	10.4%	64 362	37.4%	82 340	47.8%	25 789	29.6%	149.6%
Energy sources	1 678	-	-	1 719	102.5%	1 719	102.5%	3 382	32.0%	(49.2%)
Water Management	77 636	9 925	12.8%	19 580	25.2%	29 505	38.0%	4 574	9.1%	328.1%
Waste Water Management	77 157	8 053	10.4%	29 701	38.5%	37 753	48.9%	17 833	50.6%	66.5%
Waste Management	15 801	-	-	13 363	84.6%	13 363	84.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	3 012 289	474 493	15.8%	392 038	13.0%	866 532	28.8%	358 024	51.7%	9.5%
Property rates	75 585	7 554	10.0%	19 470	25.8%	27 024	35.8%	9 184	46.6%	112.0%
Service charges	305 564	78 803	25.8%	122 252	40.0%	201 055	65.8%	51 326	34.8%	138.2%
Other revenue	1 528 157	(40 481)	(2.6%)	(89 302)	(5.8%)	(129 782)	(8.5%)	(39 615)	(115.3%)	125.4%
Transfers and Subsidies - Operational	858 920	358 929	41.8%	279 337	32.5%	638 266	74.3%	266 204	74.5%	4.9%
Transfers and Subsidies - Capital	235 913	69 095	29.3%	59 620	25.3%	128 715	54.6%	70 808	56.2%	(15.8%)
Interest	8 150	593	7.3%	661	8.1%	1 254	15.4%	117	2.2%	464.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 227 383)	(62 112)	2.8%	(553 938)	24.9%	(616 050)	27.7%	37 966	14.5%	(1 559.1%)
Suppliers and employees	(2 227 383)	(62 112)	2.8%	(553 938)	24.9%	(616 050)	27.7%	37 966	14.5%	(1 559.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	784 906	412 381	52.5%	(161 899)	(20.6%)	250 482	31.9%	395 990	(190.6%)	(140.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(225 993)	(24 953)	11.0%	(72 733)	32.2%	(97 686)	43.2%	(26 660)	22.5%	172.8%
Capital assets	(225 993)	(24 953)	11.0%	(72 733)	32.2%	(97 686)	43.2%	(26 660)	22.5%	172.8%
Net Cash from/(used) Investing Activities	(225 993)	(24 953)	11.0%	(72 733)	32.2%	(97 686)	43.2%	(26 660)	22.5%	172.8%
Cash Flow from Financing Activities										
Receipts	367	147	40.2%	86	23.6%	234	63.8%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	367	147	40.2%	86	23.6%	234	63.8%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	367	147	40.2%	86	23.6%	234	63.8%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	559 280	387 576	69.3%	(234 545)	(41.9%)	153 030	27.4%	369 330	(83.5%)	(163.5%)
Cash/cash equivalents at the year begin:	64 626	485 495	751.2%	297 106	459.7%	485 495	751.2%	770 946	-	(61.5%)
Cash/cash equivalents at the year end:	623 905	297 106	47.6%	741 437	118.8%	741 437	118.8%	1 140 696	(204.4%)	(35.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 033	1.0%	7 897	1.0%	8 143	1.0%	792 923	97.1%	816 996	29.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	59	-	-	-	332 073	100.0%	332 133	11.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 073	1.2%	7 623	1.2%	7 287	1.1%	623 969	96.4%	646 953	23.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 278	1.3%	4 680	1.5%	4 616	1.4%	307 336	95.8%	320 909	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 252	1.3%	4 739	1.5%	4 693	1.4%	312 904	95.8%	326 588	11.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 950	3.9%	11 817	3.8%	11 682	3.8%	272 925	88.5%	308 374	10.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	606	.9%	367	.6%	278	.4%	63 561	98.1%	64 812	2.3%	-	-	-	-
Total By Income Source	37 193	1.3%	37 182	1.3%	36 699	1.3%	2 705 691	96.1%	2 816 765	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 115	1.2%	5 979	1.2%	6 559	1.3%	482 781	96.3%	501 434	17.8%	-	-	-	-
Commercial	7 741	1.3%	7 189	1.2%	6 787	1.1%	578 015	96.4%	599 732	21.3%	-	-	-	-
Households	23 195	1.4%	23 848	1.4%	23 220	1.4%	1 615 367	95.8%	1 685 630	59.8%	-	-	-	-
Other	142	.5%	165	.6%	134	.4%	29 527	98.5%	29 969	1.1%	-	-	-	-
Total By Customer Group	37 193	1.3%	37 182	1.3%	36 699	1.3%	2 705 691	96.1%	2 816 765	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	62 767	.9%	87 058	1.2%	88 561	1.3%	6 837 089	96.6%	7 075 475	92.2%
Bulk Water	-	-	-	-	-	-	492 965	100.0%	492 965	6.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 299	2.2%	2 753	2.7%	257	.2%	97 446	94.8%	102 755	1.3%
Auditor-General	-	-	-	-	-	-	43	100.0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	65 066	.8%	89 811	1.2%	88 818	1.2%	7 427 543	96.8%	7 671 237	100.0%

Contact Details

Municipal Manager	Mr Halcon Amos Goliath	058 718 3737
Chief Financial Officer	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 2024

Part1: Operating Revenue and Expenditure

	2024/25								2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		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		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	275 238	78 151	28.4%	57 268	20.8%	135 419	49.2%	50 612	46.1%	13.2%	
Exchange Revenue											
Service charges - Electricity	36 706	50	1%	56	2%	106	3%	49	3%	13.7%	
Service charges - Water	22 412	6 419	28.6%	5 705	25.5%	12 124	54.1%	4 268	26.6%	33.7%	
Service charges - Waste Water Management	19 711	4 657	23.6%	4 679	23.7%	9 336	47.4%	3 888	60.4%	20.3%	
Service charges - Waste Management	17 405	4 047	23.2%	4 052	23.3%	8 098	46.5%	3 476	62.1%	16.6%	
Sale of Goods and Rendering of Services	436	85	19.4%	89	20.5%	174	39.9%	20	7.4%	340.4%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	46 616	10 753	23.1%	10 956	23.5%	21 710	46.6%	8 057	49.2%	36.0%	
Interest earned from Current and Non Current Assets	861	0	.1%	0	-	1	.1%	2	4%	(86.1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	661	328	49.7%	248	37.5%	576	87.1%	417	96.1%	(40.6%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 421	117	4.8%	117	4.8%	234	9.7%	499	55.8%	(76.6%)	
Non-Exchange Revenue											
Property rates	17 825	17 046	95.6%	2 728	15.3%	19 774	110.9%	2 817	65.7%	(3.2%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	57	0	.5%	-	-	0	.5%	21	60.3%	(100.0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	110 126	34 648	31.5%	28 639	26.0%	63 287	57.5%	25 157	54.8%	13.8%	
Interest	-	-	-	-	-	-	-	1 939	-	(100.0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	273 873	56 284	20.6%	51 067	18.6%	107 350	39.2%	46 848	38.9%	9.0%	
Employee related costs	108 650	23 414	21.6%	21 935	20.2%	45 349	41.7%	22 284	42.0%	(1.6%)	
Remuneration of councillors	7 534	2 655	35.2%	3 203	42.5%	5 857	77.8%	1 187	31.1%	169.8%	
Bulk purchases - electricity	35 900	12 165	33.9%	8 442	23.5%	20 606	57.4%	4 092	49.5%	106.3%	
Inventory consumed	9 381	2 064	22.0%	3 137	33.4%	5 201	55.4%	3 076	89.5%	2.0%	
Debt impairment	31 511	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	20 609	-	-	-	-	-	-	-	-	-	
Interest	6 526	848	13.0%	1 126	17.3%	1 974	30.2%	1 126	54.5%	-	
Contracted services	13 741	5 976	43.5%	3 879	28.2%	9 855	71.7%	6 667	124.9%	(41.8%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	40 023	9 162	22.9%	9 345	23.3%	18 507	46.2%	8 415	40.8%	11.1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 365	21 867		6 202		28 069		3 764			
Transfers and subsidies - capital (monetary allocations)	47 490	4 847	10.2%	8 884	18.7%	13 731	28.9%	-	-	(100.0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	48 855	26 714		15 085		41 800		3 764			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	48 855	26 714		15 085		41 800		3 764			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	48 855	26 714		15 085		41 800		3 764			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	48 855	26 714		15 085		41 800		3 764			

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	47 490	4 847	10.2%	10 316	21.7%	15 163	31.9%	7 144	23.3%	44.4%
National Government	47 490	4 847	10.2%	10 316	21.7%	15 163	31.9%	7 144	23.3%	44.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 490	4 847	10.2%	10 316	21.7%	15 163	31.9%	7 144	23.3%	44.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	47 490	4 847	10.2%	10 316	21.7%	15 163	31.9%	7 144	23.3%	44.4%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	48	-	792	-	840	-	-	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	48	-	792	-	840	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 456	-	-	-	-	-	-	380	36.8%	(100.0%)
Planning and Development	2 456	-	-	-	-	-	-	380	36.8%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	45 034	4 800	10.7%	9 524	21.1%	14 323	31.8%	6 765	22.4%	40.8%
Energy sources	4 000	697	17.4%	1 097	27.4%	1 794	44.8%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	1 165	88.4%	(100.0%)
Waste Water Management	41 034	-	-	-	-	-	-	5 599	20.7%	(100.0%)
Waste Management	-	4 103	-	8 427	-	12 530	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	252 538	54 505	21.8%	56 604	22.4%	111 109	44.0%	52 003	74.9%	8.8%
Property rates	7 974	1 191	14.9%	1 984	24.9%	3 175	39.8%	2 015	38.9%	(1.6%)
Service charges	50 335	7 610	15.1%	4 358	8.7%	11 968	23.8%	3 549	15.3%	22.8%
Other revenue	3 010	1 855	61.6%	765	25.4%	2 620	87.0%	1 592	243.2%	(51.9%)
Transfers and Subsidies - Operational	110 126	39 845	36.2%	32 852	29.8%	72 697	66.0%	28 420	67.1%	15.6%
Transfers and Subsidies - Capital	47 490	3 999	8.4%	16 631	35.0%	20 630	43.4%	16 427	2 897.5%	1.2%
Interest	33 603	5	-	14	-	19	.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(220 985)	(18 588)	8.4%	(11 020)	5.0%	(29 608)	13.4%	(10 486)	13.0%	5.1%
Suppliers and employees	(214 459)	(18 588)	8.7%	(11 020)	5.1%	(29 608)	13.8%	(10 486)	13.4%	5.1%
Finance charges	(6 526)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	31 553	35 917	113.8%	45 583	144.5%	81 501	258.3%	41 517	(187.3%)	9.8%
Cash Flow from Investing Activities										
Receipts	239	656	274.8%	26	11.0%	682	285.8%	29	13.7%	(10.8%)
Proceeds on disposal of PPE	239	656	274.8%	26	11.0%	682	285.8%	29	13.6%	(10.8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(47 490)	(2 293)	4.8%	(15 104)	31.8%	(17 396)	36.6%	(7 647)	26.3%	97.5%
Capital assets	(47 490)	(2 293)	4.8%	(15 104)	31.8%	(17 396)	36.6%	(7 647)	26.3%	97.5%
Net Cash from(used) Investing Activities	(47 251)	(1 637)	3.5%	(15 077)	31.9%	(16 714)	35.4%	(7 618)	26.5%	97.9%
Cash Flow from Financing Activities										
Receipts	-	0	-	(0)	-	(0)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	0	-	(0)	-	(0)	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	0	-	(0)	-	(0)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(15 698)	34 281	(218.4%)	30 506	(194.3%)	64 786	(412.7%)	33 899	(69.7%)	(10.0%)
Cash/cash equivalents at the year begin:	29 748	4 779	16.1%	41 576	139.8%	4 779	16.1%	41 319	-	6%
Cash/cash equivalents at the year end:	14 050	41 576	295.9%	72 081	513.0%	72 081	513.0%	75 218	(51.0%)	(4.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 183	1.0%	2 143	1.9%	2 533	2.2%	108 890	94.9%	114 749	18.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(504)	(11.2%)	19	.4%	17	.4%	4 947	110.4%	4 480	.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	453	.5%	805	.9%	743	.9%	84 775	97.7%	86 777	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 528	1.3%	1 718	1.5%	1 637	1.4%	108 526	95.7%	113 410	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 257	1.1%	1 497	1.3%	1 443	1.3%	109 516	96.3%	113 713	17.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	63	1.2%	63	1.2%	82	1.5%	5 211	96.2%	5 419	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	3 613	1.8%	3 687	1.8%	3 709	1.8%	192 974	94.6%	203 963	32.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 245)	134.9%	17	(.3%)	13	(.2%)	1 845	(34.4%)	(5 370)	(.8%)	-	-	-	-
Total By Income Source	348	.1%	9 950	1.6%	10 177	1.6%	616 685	96.8%	637 160	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 221)	(11.7%)	390	2.1%	467	2.5%	20 344	107.2%	18 980	3.0%	-	-	-	-
Commercial	30	.1%	677	2.9%	679	2.9%	22 099	94.1%	23 484	3.7%	-	-	-	-
Households	5 339	1.0%	7 748	1.5%	7 844	1.5%	497 191	96.0%	518 121	81.3%	-	-	-	-
Other	(2 799)	(3.7%)	1 135	1.5%	1 188	1.6%	77 051	100.6%	76 575	12.0%	-	-	-	-
Total By Customer Group	348	.1%	9 950	1.6%	10 177	1.6%	616 685	96.8%	637 160	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	332	.1%	3 498	1.2%	4 061	1.4%	280 407	97.3%	288 299	62.7%
Bulk Water	-	-	1 154	1.0%	1 209	1.0%	118 559	98.0%	120 922	26.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	45	1.1%	1	-	3 976	98.9%	4 022	.9%
Auditor-General	-	-	2 643	10.3%	2 355	9.2%	20 684	80.5%	25 683	5.6%
Other	-	-	449	2.2%	483	2.3%	19 636	95.5%	20 568	4.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	332	.1%	7 790	1.7%	8 110	1.8%	443 262	96.5%	459 494	100.0%

Contact Details

Municipal Manager	Mrs G.P.N Mhlongo Nthangase	058 913 8314
Chief Financial Officer	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	442 516	117 197	26.5%	77 175	17.4%	194 372	43.9%	40 012	9.4%	92.9%
Exchange Revenue										
Service charges - Electricity	83 267	29 950	36.0%	11 446	13.7%	41 396	49.7%	6 686	8.4%	71.2%
Service charges - Water	37 496	6 466	17.2%	4 226	11.3%	10 692	28.5%	4 041	12.2%	4.6%
Service charges - Waste Water Management	46 431	7 227	15.6%	4 733	10.2%	11 960	25.8%	5 023	14.3%	(5.8%)
Service charges - Waste Management	31 631	5 193	16.4%	3 446	10.9%	8 639	27.3%	3 495	11.3%	(1.4%)
Sale of Goods and Rendering of Services	2 139	175	8.2%	95	4.4%	270	12.6%	216	37.8%	(56.1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	78 000	18 320	23.5%	12 608	16.2%	30 928	39.7%	12 848	13.8%	(1.9%)
Interest earned from Current and Non Current Assets	479	192	40.2%	41	8.6%	234	48.8%	23	8.5%	79.9%
Dividends	539	57	10.5%	-	-	57	10.5%	-	-	-
Rent on Land	278	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 714	397	23.1%	305	17.8%	701	40.9%	353	32.7%	(13.8%)
Licence and permits	230	1	.6%	10	4.5%	12	5.2%	2	4.5%	385.7%
Operational Revenue	953	(46)	(4.9%)	(49)	(5.2%)	(96)	(10.0%)	9	1.3%	(655.9%)
Non-Exchange Revenue										
Property rates	31 007	9 762	31.5%	6 501	21.0%	16 263	52.5%	6 664	28.0%	(2.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	4	-	2	-	6	-	24	5.7%	(92.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	122 351	36 747	30.0%	31 886	26.1%	68 634	56.1%	628	.5%	4 977.2%
Interest	6 000	2 752	45.9%	1 924	32.1%	4 677	77.9%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	464 758	91 197	19.6%	30 638	6.6%	121 835	26.2%	30 279	11.7%	1.2%
Employee related costs	125 382	26 450	21.1%	8 951	7.1%	35 401	28.2%	17 022	23.3%	(47.4%)
Remuneration of councillors	7 705	1 343	17.4%	475	6.2%	1 818	23.6%	834	19.2%	(43.1%)
Bulk purchases - electricity	85 682	28 816	33.6%	5 354	6.2%	34 170	39.9%	4 312	6.4%	24.2%
Inventory consumed	17 942	1 884	10.5%	1 328	7.4%	3 212	17.9%	495	16.9%	168.1%
Debt impairment	42 438	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	42 052	10 684	25.4%	7 200	17.1%	17 884	42.5%	-	-	(100.0%)
Interest	21 502	7 926	36.9%	2 876	13.4%	10 803	50.2%	2 161	62.8%	33.1%
Contracted services	36 207	10 316	28.5%	3 683	10.2%	13 998	38.7%	897	16.1%	310.7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	52 052	389	.7%	89	.2%	478	.9%	756	3.1%	(88.2%)
Operational costs	33 796	3 390	10.0%	682	2.0%	4 072	12.0%	3 801	26.1%	(82.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 242)	25 999		46 537		72 536		9 734		
Transfers and subsidies - capital (monetary allocations)	32 449	14 045	43.3%	5 061	15.6%	19 106	58.9%	2 294	6.0%	120.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 207	40 044		51 598		91 642		12 028		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	10 207	40 044		51 598		91 642		12 028		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 207	40 044		51 598		91 642		12 028		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 207	40 044		51 598		91 642		12 028		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	32 449	12 213	37.6%	4 400	13.6%	16 614	51.2%	1 995	4.8%	120.6%
National Government	32 449	12 213	37.6%	4 400	13.6%	16 614	51.2%	1 995	4.8%	120.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 449	12 213	37.6%	4 400	13.6%	16 614	51.2%	1 995	4.8%	120.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	32 449	12 213	37.6%	4 400	13.6%	16 614	51.2%	1 995	4.8%	120.6%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 199	418	13.1%	556	17.4%	974	30.4%	992	100.1%	(43.9%)
Community and Social Services	3 199	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	418	-	556	-	974	-	992	100.1%	(43.9%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 270	11 331	69.6%	3 844	23.6%	15 176	93.3%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	16 270	11 331	69.6%	3 844	23.6%	15 176	93.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	12 980	464	3.6%	-	-	464	3.6%	1 003	3.1%	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	12 980	464	3.6%	-	-	464	3.6%	1 003	28.9%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	464 067	94 770	20.4%	55 299	11.9%	150 069	32.3%	26 956	10.4%	105.1%
Property rates	39 448	4 101	10.4%	3 658	9.3%	7 759	19.7%	1 123	14.4%	225.8%
Service charges	226 327	13 967	6.2%	8 979	4.0%	22 946	10.1%	6 055	9.9%	48.3%
Other revenue	42 474	4 739	11.2%	1 140	2.7%	5 879	13.8%	2 862	142.0%	(60.2%)
Transfers and Subsidies - Operational	122 351	53 419	43.7%	37 092	30.3%	90 511	74.0%	2 436	2.1%	1 422.8%
Transfers and Subsidies - Capital	32 449	18 310	56.4%	4 399	13.6%	22 709	70.0%	14 468	35.1%	(69.6%)
Interest	479	178	37.1%	31	6.5%	208	43.5%	13	-	132.2%
Dividends	539	57	10.5%	-	-	57	10.5%	-	-	-
Payments	(331 941)	5 190	(1.6%)	(11 620)	3.5%	(6 430)	1.9%	12 515	3.9%	(192.8%)
Suppliers and employees	(310 439)	5 190	(1.7%)	(11 393)	3.7%	(6 204)	2.0%	12 515	4.1%	(191.0%)
Finance charges	(21 502)	-	-	(226)	1.1%	(226)	1.1%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	132 127	99 959	75.7%	43 680	33.1%	143 639	108.7%	39 472	19.8%	10.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(37 316)	(15 103)	40.5%	(5 061)	13.6%	(20 163)	54.0%	(2 524)	(6.1%)	100.5%
Capital assets	(37 316)	(15 103)	40.5%	(5 061)	13.6%	(20 163)	54.0%	(2 524)	(6.1%)	100.5%
Net Cash from(used) Investing Activities	(37 316)	(15 103)	40.5%	(5 061)	13.6%	(20 163)	54.0%	(2 524)	(6.2%)	100.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	94 811	84 857	89.5%	38 619	40.7%	123 476	130.2%	36 948	14.2%	4.5%
Cash/cash equivalents at the year begin:	(3 513)	(3 341)	95.1%	103 961	(2 959.4%)	(3 341)	95.1%	(10 391)	-	(1 100.5%)
Cash/cash equivalents at the year end:	91 298	103 961	113.9%	142 581	156.2%	142 581	156.2%	26 557	14.2%	436.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 105	.8%	1 919	.7%	2 588	1.0%	250 188	97.4%	256 801	21.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 413	9.0%	2 521	6.6%	2 202	5.8%	29 984	78.7%	38 120	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 057	3.2%	2 488	2.6%	2 425	2.5%	88 607	91.7%	96 577	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 753	1.2%	2 629	1.1%	2 591	1.1%	230 627	96.7%	238 601	19.7%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	1 925	1.2%	1 808	1.1%	1 769	1.1%	156 645	96.6%	162 148	13.4%	3	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 368	1.8%	7 374	1.8%	7 172	1.7%	394 537	94.7%	416 451	34.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	.9%	51	2.7%	30	1.6%	1 818	94.9%	1 916	2%	-	-	-	-
Total By Income Source	20 639	1.7%	18 792	1.6%	18 777	1.6%	1 152 407	95.2%	1 210 614	100.0%	6	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	682	6.3%	718	6.7%	559	5.2%	8 837	81.9%	10 796	.9%	-	-	-	-
Commercial	2 169	5.0%	1 569	3.6%	1 579	3.6%	38 302	87.8%	43 619	3.6%	-	-	-	-
Households	17 787	1.5%	16 504	1.4%	16 639	1.4%	1 105 268	95.6%	1 156 199	95.5%	6	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 639	1.7%	18 792	1.6%	18 777	1.6%	1 152 407	95.2%	1 210 614	100.0%	6	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	11 978	2.7%	8 701	2.0%	415 800	95.3%	436 479	89.8%
Bulk Water	-	-	82	3.0%	72	2.6%	2 610	94.4%	2 764	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	2 799	100.0%	2 799	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	831	2.5%	1 346	4.0%	366	1.1%	31 204	92.5%	33 747	6.9%
Auditor-General	-	-	-	-	-	-	10 527	100.0%	10 527	2.2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	831	.2%	13 406	2.8%	9 140	1.9%	462 939	95.2%	486 316	100.0%

Contact Details

Municipal Manager	Ms Matiro Rebecca Ellen Mogopodi	051 924 0654
Chief Financial Officer	Mr Takalani Tshikundu	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	166 440	62 397	37.5%	52 284	31.4%	114 681	68.9%	51 526	69.0%	1.5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	11	67	642.1%	105	1 001.2%	173	1 643.3%	94	1 555.5%	11.8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 334	1 599	36.9%	1 356	31.3%	2 956	68.2%	1 166	66.1%	16.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 275	-	-	45	.5%	45	.5%	-	5.4%	(100.0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	152 821	60 730	39.7%	50 777	33.2%	111 507	73.0%	50 265	73.5%	1.0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	169 927	27 569	16.2%	47 207	27.8%	74 777	44.0%	43 875	43.2%	7.6%
Employee related costs	104 459	17 248	16.5%	25 418	24.3%	42 667	40.8%	25 196	48.7%	.9%
Remuneration of councillors	8 796	1 477	16.8%	2 761	31.4%	4 239	48.2%	2 754	52.9%	.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	1	-	64	-	65	-	78	22.5%	(17.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 176	570	17.9%	549	17.3%	1 118	35.2%	578	27.3%	(5.1%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	20 887	4 143	19.8%	7 156	34.3%	11 300	54.1%	4 765	29.7%	50.2%
Transfers and subsidies	10 062	962	9.6%	1 539	15.3%	2 501	24.9%	2 427	33.8%	(36.6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	22 547	3 168	14.1%	9 719	43.1%	12 888	57.2%	8 076	40.7%	20.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 487)	34 828		5 076		39 904		7 651		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 487)	34 828		5 076		39 904		7 651		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(3 487)	34 828		5 076		39 904		7 651		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 487)	34 828		5 076		39 904		7 651		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 487)	34 828		5 076		39 904		7 651		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	7 793	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 793	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	8 103	69	.8%	254	3.1%	322	4.0%	45	1.1%	457.4%
Municipal governance and administration	-	69	-	254	-	322	-	27	4.0%	829.0%
Executive and Council	-	-	-	154	-	154	-	-	6.3%	(100.0%)
Finance and administration	-	69	-	99	-	168	-	27	3.3%	263.2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	18	1.5%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	18	2.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 103	-	-	-	-	-	-	-	-	-
Planning and Development	310	-	-	-	-	-	-	-	-	-
Road Transport	7 793	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	152 772	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	11	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	152 761	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(152 996)	(7 102)	4.6%	(2 636)	1.7%	(9 738)	6.4%	(3 191)	.5%	(17.4%)
Suppliers and employees	(152 996)	(7 102)	4.6%	(2 636)	1.7%	(9 738)	6.4%	(3 191)	.5%	(17.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(225)	(7 102)	3 158.0%	(2 636)	1 172.2%	(9 738)	4 330.2%	(3 191)	3.0%	(17.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(7 793)	-	-	-	-	-	-	-	-	-
Capital assets	(7 793)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(7 793)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 018)	(7 102)	88.6%	(2 636)	32.9%	(9 738)	121.5%	(3 191)	3.0%	(17.4%)
Cash/cash equivalents at the year begin:	43 718	-	-	(7 102)	(16.2%)	-	2 242	-	-	(416.7%)
Cash/cash equivalents at the year end:	35 700	(7 102)	(19.9%)	(9 738)	(27.3%)	(9 738)	(27.3%)	(948)	37.8%	927.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	8 139	100.0%	8 139	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	8 139	100.0%	8 139	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43	3.8%	8	.7%	-	-	1 075	95.5%	1 126	88.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	141	100.0%	141	11.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	43	3.4%	8	.7%	-	-	1 215	96.0%	1 267	100.0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Chief Financial Officer	Mr Duncan Mhlahlo	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 345 628	326 846	24.3%	311 682	23.2%	638 528	47.5%	-	-	(100.0%)
Exchange Revenue										
Service charges - Electricity	553 019	80 730	14.6%	108 759	19.7%	189 489	34.3%	-	-	(100.0%)
Service charges - Water	195 587	43 538	22.3%	40 621	20.8%	84 159	43.0%	-	-	(100.0%)
Service charges - Waste Water Management	70 019	18 146	25.9%	18 107	25.9%	36 253	51.8%	-	-	(100.0%)
Service charges - Waste Management	48 564	12 810	26.4%	12 908	26.6%	25 718	53.0%	-	-	(100.0%)
Sale of Goods and Rendering of Services	10 265	1 305	12.7%	1 560	15.2%	2 865	27.9%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 557	17 644	51.1%	19 612	56.8%	37 256	107.8%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	30	25	84.1%	14	45.3%	39	129.4%	-	-	(100.0%)
Dividends	1 736	228	13.1%	2 070	119.2%	2 298	132.4%	-	-	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 535	879	10.3%	2 348	27.5%	3 227	37.8%	-	-	(100.0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 324	1 296	10.5%	3 347	27.2%	4 643	37.7%	-	-	(100.0%)
Non-Exchange Revenue										
Property rates	90 509	23 299	25.7%	23 540	26.0%	46 839	51.8%	-	-	(100.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 309	33	.6%	586	11.0%	619	11.7%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	311 514	124 403	39.9%	75 637	24.3%	200 040	64.2%	-	-	(100.0%)
Interest	2 982	2 287	76.7%	2 352	78.9%	4 639	155.6%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	678	222	32.8%	222	32.7%	444	65.4%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 311 466	172 097	13.1%	201 861	15.4%	373 958	28.5%	-	-	(100.0%)
Employee related costs	451 339	106 407	23.6%	108 705	24.1%	215 112	47.7%	-	-	(100.0%)
Remuneration of councillors	29 578	5 217	17.6%	6 345	21.5%	11 562	39.1%	-	-	(100.0%)
Bulk purchases - electricity	427 440	2 529	.6%	2 731	.6%	5 259	1.2%	-	-	(100.0%)
Inventory consumed	21 223	6 473	30.5%	9 447	44.5%	15 920	75.0%	-	-	(100.0%)
Debt impairment	59 783	-	-	78	.1%	78	.1%	-	-	(100.0%)
Depreciation and amortisation	9 870	-	-	-	-	-	-	-	-	-
Interest	8 698	1 650	19.0%	1 650	19.0%	3 300	37.9%	-	-	(100.0%)
Contracted services	158 841	26 580	16.7%	29 314	18.5%	55 894	35.2%	-	-	(100.0%)
Transfers and subsidies	1 049	-	-	53	5.1%	53	5.1%	-	-	(100.0%)
Irrecoverable debts written off	1 486	772	51.9%	1 099	74.0%	1 870	125.9%	-	-	(100.0%)
Operational costs	142 099	22 470	15.8%	42 439	29.9%	64 908	45.7%	-	-	(100.0%)
Losses on disposal of Assets	60	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	34 162	154 749		109 821		264 570		-	-	
Transfers and subsidies - capital (monetary allocations)	64 627	7 043	10.9%	19 739	30.5%	26 782	41.4%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	1 237	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	100 026	161 792		129 560		291 352		-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	100 026	161 792		129 560		291 352		-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	100 026	161 792		129 560		291 352		-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	100 026	161 792		129 560		291 352		-	-	

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	98 591	15 708	15.9%	24 479	24.8%	40 186	40.8%	-	-	(100.0%)
National Government	64 627	12 324	19.1%	22 559	34.9%	34 884	54.0%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 627	12 324	19.1%	22 559	34.9%	34 884	54.0%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 964	3 383	10.0%	1 919	5.7%	5 302	15.6%	-	-	(100.0%)
Capital Expenditure Functional	98 591	15 708	15.9%	24 479	24.8%	40 186	40.8%	-	-	(100.0%)
Municipal governance and administration	5 750	756	13.2%	1 496	26.0%	2 252	39.2%	-	-	(100.0%)
Executive and Council	-	15	-	-	-	15	-	-	-	-
Finance and administration	5 750	742	12.9%	1 496	26.0%	2 238	38.9%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 122	236	1.8%	157	1.2%	393	3.0%	-	-	(100.0%)
Community and Social Services	5 197	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 081	191	4.7%	111	2.7%	303	7.4%	-	-	(100.0%)
Public Safety	3 843	45	1.2%	46	1.2%	90	2.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 596	9 834	31.1%	8 594	27.2%	18 428	58.3%	-	-	(100.0%)
Planning and Development	205	69	33.8%	-	-	69	33.8%	-	-	-
Road Transport	31 234	9 765	31.3%	8 594	27.5%	18 359	58.8%	-	-	(100.0%)
Environmental Protection	157	-	-	-	-	-	-	-	-	-
Trading Services	48 071	4 882	10.2%	14 232	29.6%	19 113	39.8%	-	-	(100.0%)
Energy sources	3 348	149	4.5%	-	-	149	4.5%	-	-	-
Water Management	25 011	2 781	11.1%	13 183	52.7%	15 964	63.8%	-	-	(100.0%)
Waste Water Management	15 890	-	-	797	5.0%	797	5.0%	-	-	(100.0%)
Waste Management	3 822	1 951	51.1%	251	6.6%	2 202	57.6%	-	-	(100.0%)
Other	52	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	886 545	371 085	41.9%	335 015	37.8%	706 100	79.6%	-	-	(100.0%)
Property rates	115 114	14 901	12.9%	16 088	14.0%	30 989	26.9%	-	-	(100.0%)
Service charges	881 165	123 383	14.0%	150 868	17.1%	274 251	31.1%	-	-	(100.0%)
Other revenue	(487 853)	66 793	(13.7%)	66 933	(13.7%)	133 726	(27.4%)	-	-	(100.0%)
Transfers and Subsidies - Operational	311 029	127 028	40.8%	75 283	24.2%	202 311	65.0%	-	-	(100.0%)
Transfers and Subsidies - Capital	65 353	37 641	57.6%	20 469	31.3%	58 110	88.9%	-	-	(100.0%)
Interest	-	1 111	-	3 304	-	4 414	-	-	-	(100.0%)
Dividends	1 736	228	13.1%	2 070	119.2%	2 298	132.4%	-	-	(100.0%)
Payments	(1 560 767)	(377 638)	24.2%	(334 521)	21.4%	(712 159)	45.6%	-	-	(100.0%)
Suppliers and employees	(1 560 767)	(377 638)	24.2%	(334 521)	21.4%	(712 159)	45.6%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(674 222)	(6 553)	1.0%	494	(.1%)	(6 059)	.9%	-	-	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(98 591)	(15 708)	15.9%	(24 479)	24.8%	(40 186)	40.8%	-	-	(100.0%)
Capital assets	(98 591)	(15 708)	15.9%	(24 479)	24.8%	(40 186)	40.8%	-	-	(100.0%)
Net Cash from(used) Investing Activities	(98 591)	(15 708)	15.9%	(24 479)	24.8%	(40 186)	40.8%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 032)	(803)	39.5%	(764)	37.6%	(1 566)	77.1%	-	-	(100.0%)
Repayment of borrowing	(2 032)	(803)	39.5%	(764)	37.6%	(1 566)	77.1%	-	-	(100.0%)
Net Cash from(used) Financing Activities	(2 032)	(803)	39.5%	(764)	37.6%	(1 566)	77.1%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(774 845)	(23 063)	3.0%	(24 749)	3.2%	(47 812)	6.2%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	(23 720)	44 985	(189.7%)	(32 968)	139.0%	44 985	(189.7%)	-	-	(100.0%)
Cash/cash equivalents at the year end:	(798 565)	(32 968)	4.1%	(57 717)	7.2%	(57 717)	7.2%	-	-	(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 into Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	33 659	4.8%	14 583	2.1%	15 014	2.2%	631 839	90.9%	695 094	41.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 055	19.6%	8 564	5.2%	7 795	4.8%	115 538	70.5%	163 952	9.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 003	8.9%	2 496	2.8%	2 226	2.5%	77 111	85.8%	89 836	5.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 013	5.8%	5 142	2.5%	4 843	2.3%	185 457	89.4%	207 454	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 546	5.8%	3 564	2.4%	3 389	2.3%	132 202	89.5%	147 702	8.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 277	4.8%	6 949	2.4%	6 839	2.3%	266 317	90.5%	294 382	17.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2 378	3.5%	-	-	-	-	-	95.4%	67 574	4.1%	-	-	-	-
Other	-	-	469	7%	244	4%	64 483	95.4%	67 574	4.1%	-	-	-	-
Total By Income Source	110 931	6.7%	41 767	2.5%	40 349	2.4%	1 472 948	88.4%	1 665 994	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 906	13.1%	7 579	6.7%	7 600	6.7%	83 304	73.5%	113 389	6.8%	-	-	-	-
Commercial	33 456	16.5%	8 536	4.2%	6 900	3.4%	153 361	75.8%	202 253	12.1%	-	-	-	-
Households	60 405	4.6%	25 268	1.9%	25 682	2.0%	1 189 727	91.4%	1 301 082	78.1%	-	-	-	-
Other	2 163	4.4%	384	.8%	168	.3%	46 566	94.5%	49 270	3.0%	-	-	-	-
Total By Customer Group	110 931	6.7%	41 767	2.5%	40 349	2.4%	1 472 948	88.4%	1 665 994	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	42 952	2.7%	46 583	2.9%	47 825	3.0%	1 453 466	91.4%	1 590 825	97.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	996	23.4%	591	13.9%	1 704	40.0%	974	22.8%	4 266	3%
Trade Creditors	3 900	31.5%	1 885	15.2%	2 179	17.6%	4 412	35.7%	12 377	8%
Auditor-General	1 352	100.0%	-	-	-	-	-	-	1 352	.1%
Other	1 487	7.5%	1 563	7.9%	7 015	35.4%	9 758	49.2%	19 824	1.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	50 688	3.1%	50 622	3.1%	58 724	3.6%	1 468 610	90.2%	1 628 644	100.0%

Contact Details

Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378
Chief Financial Officer	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 044 363	266 657	25.5%	251 689	24.1%	518 346	49.6%	233 399	41.9%	7.8%
Exchange Revenue										
Service charges - Electricity	280 426	81 078	28.9%	65 419	23.3%	146 497	52.2%	56 184	24.7%	16.4%
Service charges - Water	79 574	15 657	19.7%	21 456	27.0%	37 114	46.6%	34 358	56.4%	(37.6%)
Service charges - Waste Water Management	62 922	15 707	25.0%	14 446	23.0%	30 154	47.9%	14 236	39.7%	1.5%
Service charges - Waste Management	44 973	11 238	25.0%	10 274	22.8%	21 512	47.8%	10 158	35.3%	1.1%
Sale of Goods and Rendering of Services	2 385	694	29.1%	544	22.8%	1 238	51.9%	495	79.4%	9.9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 500	24 621	25.5%	28 247	29.3%	52 868	54.8%	22 416	94.0%	26.0%
Interest earned from Current and Non Current Assets	6 514	1 283	19.7%	2 525	38.8%	3 808	58.5%	1 602	167.5%	57.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	366	96	26.2%	87	23.7%	183	49.9%	88	62.4%	(.8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 642	56	.1%	139	2%	195	3%	81	31.7%	72.9%
Non-Exchange Revenue										
Property rates	126 597	27 345	21.6%	27 326	21.6%	54 671	43.2%	25 173	40.2%	8.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	294	98	33.4%	42	14.2%	140	47.6%	22	2.0%	87.8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	285 168	88 784	31.1%	81 184	28.5%	169 968	59.6%	68 587	55.3%	18.4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 098 745	267 779	24.4%	275 495	25.1%	543 275	49.4%	190 442	34.1%	44.7%
Employee related costs	293 009	79 178	27.0%	79 348	27.1%	158 526	54.1%	70 101	49.9%	13.2%
Remuneration of councillors	18 394	4 210	22.9%	5 153	28.0%	9 363	50.9%	4 892	49.7%	5.3%
Bulk purchases - electricity	316 816	126 977	40.1%	97 435	30.8%	224 412	70.8%	66 118	43.5%	47.4%
Inventory consumed	89 955	20 778	23.1%	25 948	28.8%	46 726	51.9%	26 294	31.9%	(1.3%)
Debt impairment	165 269	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 382	-	-	18 127	33.3%	18 127	33.3%	-	-	(100.0%)
Interest	34 824	8 169	23.5%	431	1.2%	8 600	24.7%	36	32.4%	1 091.5%
Contracted services	26 708	10 238	38.3%	16 755	62.7%	26 993	101.1%	7 746	47.0%	116.3%
Transfers and subsidies	180	30	16.7%	60	33.3%	90	50.0%	45	48.9%	33.3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	99 209	18 200	18.3%	32 238	32.5%	50 437	50.8%	15 209	32.5%	112.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(54 382)	(1 122)		(23 807)		(24 928)		42 958		
Transfers and subsidies - capital (monetary allocations)	132 554	17 282	13.0%	46 355	35.0%	63 637	48.0%	24 513	18.0%	89.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	78 172	16 160		22 548		38 708		67 471		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	78 172	16 160		22 548		38 708		67 471		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	78 172	16 160		22 548		38 708		67 471		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	78 172	16 160		22 548		38 708		67 471		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	139 254	14 322	10.3%	43 413	31.2%	57 735	41.5%	19 253	15.1%	125.5%
National Government	132 554	14 322	10.8%	40 150	30.3%	54 473	41.1%	19 253	16.4%	108.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	1 400	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	133 954	14 322	10.7%	40 150	30.0%	54 473	40.7%	19 253	16.4%	108.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 300	-	-	3 263	61.6%	3 263	61.6%	-	-	(100.0%)
Capital Expenditure Functional	139 254	14 322	10.3%	43 413	31.2%	57 735	41.5%	19 253	15.1%	125.5%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 000	-	-	3 263	36.3%	3 263	36.3%	-	-	(100.0%)
Community and Social Services	9 000	-	-	3 263	36.3%	3 263	36.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 391	1 222	4.5%	4 856	17.7%	6 078	22.2%	4 446	19.2%	9.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	27 391	1 222	4.5%	4 856	17.7%	6 078	22.2%	4 446	19.2%	9.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	102 863	13 100	12.7%	35 295	34.3%	48 395	47.0%	14 808	15.2%	138.4%
Energy sources	15 585	763	4.9%	2 467	15.8%	3 230	20.7%	-	-	(100.0%)
Water Management	81 876	12 338	15.1%	29 585	36.1%	41 922	51.2%	14 808	20.5%	99.8%
Waste Water Management	5 402	-	-	3 243	60.0%	3 243	60.0%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	779 530	190 931	24.5%	223 167	28.6%	414 098	53.1%	147 217	31.7%	51.6%
Property rates	56 304	14 962	26.6%	18 671	33.2%	33 634	59.7%	15 626	33.5%	19.5%
Service charges	250 757	42 254	16.3%	49 223	19.6%	91 477	36.5%	789 553	189.9%	(93.8%)
Other revenue	48 639	4 961	10.2%	40 789	83.9%	45 750	94.1%	(751 433)	(1 910.6%)	(105.4%)
Transfers and Subsidies - Operational	285 168	89 243	31.3%	81 725	28.7%	170 968	60.0%	68 624	56.0%	19.1%
Transfers and Subsidies - Capital	132 554	38 227	28.8%	30 234	22.8%	68 461	51.6%	24 832	36.7%	21.8%
Interest	6 109	1 283	21.0%	2 525	41.3%	3 808	62.3%	15	2.7%	17 256.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(347 622)	(178 663)	51.4%	(272 862)	78.5%	(451 525)	129.9%	(187 703)	39.8%	45.4%
Suppliers and employees	(347 622)	(178 663)	51.4%	(272 862)	78.5%	(451 525)	129.9%	(187 703)	39.8%	45.4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	431 908	12 268	2.8%	(49 695)	(11.5%)	(37 427)	(8.7%)	(40 487)	(12.2%)	22.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(139 254)	(14 322)	10.3%	(43 413)	31.2%	(57 735)	41.5%	(19 253)	15.1%	125.5%
Capital assets	(139 254)	(14 322)	10.3%	(43 413)	31.2%	(57 735)	41.5%	(19 253)	15.1%	125.5%
Net Cash from(used) Investing Activities	(139 254)	(14 322)	10.3%	(43 413)	31.2%	(57 735)	41.5%	(19 253)	15.1%	125.5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	292 655	(2 055)	(.7%)	(93 108)	(31.8%)	(95 162)	(32.5%)	(59 740)	(637.6%)	55.9%
Cash/cash equivalents at the year begin:	3 009	62 899	2 090.0%	60 938	2 024.9%	62 899	2 090.0%	63 770	1 338.1%	(4.4%)
Cash/cash equivalents at the year end:	295 664	60 937	20.6%	(32 167)	(10.9%)	(32 167)	(10.9%)	4 031	39.6%	(898.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 056	3.8%	6 732	2.5%	5 159	1.9%	243 887	91.7%	265 834	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 936	7.2%	10 233	4.9%	6 320	3.1%	175 606	84.8%	207 095	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 069	3.3%	6 408	2.6%	5 247	2.2%	223 308	91.9%	243 031	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 204	2.5%	4 641	2.2%	4 354	2.1%	195 046	93.2%	209 245	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 708	2.4%	3 272	2.1%	3 038	2.0%	143 766	93.5%	153 784	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 334	2.8%	9 018	2.5%	8 255	2.3%	336 655	92.4%	364 262	25.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37	1.0%	149	4.2%	27	.8%	3 314	94.0%	3 526	2%	-	-	-	-
Total By Income Source	52 344	3.6%	40 453	2.8%	32 399	2.2%	1 321 582	91.3%	1 446 778	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 959	2.7%	5 334	2.9%	4 636	2.5%	170 108	91.9%	185 038	12.8%	-	-	-	-
Commercial	20 134	5.5%	13 824	3.8%	9 790	2.7%	321 020	88.0%	364 768	25.2%	-	-	-	-
Households	27 248	3.0%	21 293	2.4%	17 971	2.0%	830 454	92.6%	896 966	62.0%	-	-	-	-
Other	2	34.2%	2	34.2%	2	31.6%	-	-	7	-	-	-	-	-
Total By Customer Group	52 344	3.6%	40 453	2.8%	32 399	2.2%	1 321 582	91.3%	1 446 778	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	36 054	1.5%	33 878	1.4%	34 088	1.4%	2 259 704	95.6%	2 363 724	89.8%
Bulk Water	5 680	3.0%	4 685	2.4%	4 972	2.6%	176 387	92.0%	191 724	7.3%
PAYE deductions	4 274	30.9%	4 479	32.4%	233	1.7%	4 844	35.0%	13 830	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	3 327	100.0%	-	-	-	-	-	-	3 327	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 001	20.2%	15 652	31.7%	6 044	12.2%	17 697	35.8%	49 393	1.9%
Auditor-General	730	8.7%	4 602	54.8%	146	1.7%	2 919	34.8%	8 398	.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 442	100.0%	-	-	-	-	-	-	2 442	.1%
Total	62 510	2.4%	63 295	2.4%	45 483	1.7%	2 461 551	93.5%	2 632 839	100.0%

Contact Details

Municipal Manager	Mr Futhuli Mothamaha	056 816 2700
Chief Financial Officer	Mr Musa Xulu	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 156 120	507 741	23.5%	342 957	15.9%	850 699	39.5%	422 339	49.4%	(18.8%)
Exchange Revenue										
Service charges - Electricity	594 494	96 008	16.1%	77 229	13.0%	173 237	29.1%	87 171	35.4%	(11.4%)
Service charges - Water	680 243	128 459	18.9%	130 459	19.2%	258 917	38.1%	122 750	45.2%	6.3%
Service charges - Waste Water Management	104 894	18 607	17.7%	19 601	18.7%	38 209	36.4%	19 373	42.6%	1.2%
Service charges - Waste Management	45 811	14 462	31.6%	14 464	31.6%	28 926	63.1%	13 784	62.4%	4.9%
Sale of Goods and Rendering of Services	26 155	559	2.1%	1 932	7.4%	2 491	9.5%	808	11.3%	139.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	108 522	33 137	30.5%	33 193	30.6%	66 330	61.1%	27 808	117.4%	19.4%
Interest earned from Current and Non Current Assets	13 559	22 490	165.9%	822	6.1%	23 313	171.9%	2 422	115.0%	(66.1%)
Dividends	100	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 957	1 591	22.9%	1 760	25.3%	3 351	48.2%	1 735	50.0%	1.4%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	304	48	15.7%	-	-	48	15.7%	37	12.8%	(100.0%)
Non-Exchange Revenue										
Property rates	253 556	61 209	24.1%	56 121	22.1%	117 330	46.3%	53 986	48.3%	4.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 507	95	2.1%	166	3.7%	261	5.8%	101	3.5%	65.1%
Licences or permits	116	0	.4%	10	8.6%	10	9.0%	1	1.1%	1 526.0%
Transfer and subsidies - Operational	302 477	124 058	41.0%	1 125	.4%	125 183	41.4%	86 021	72.3%	(98.7%)
Interest	9 841	5 965	60.6%	6 011	61.1%	11 976	121.7%	5 302	107.3%	13.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 584	1 054	23.0%	64	1.4%	1 118	24.4%	1 040	82.7%	(93.8%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 844 406	389 157	21.1%	395 058	21.4%	784 215	42.5%	375 302	38.5%	5.3%
Employee related costs	450 684	104 097	23.1%	104 068	23.1%	208 165	46.2%	95 957	41.6%	8.5%
Remuneration of councillors	27 516	5 670	20.6%	3 756	13.6%	9 425	34.3%	5 399	52.1%	(30.4%)
Bulk purchases - electricity	454 937	118 912	26.1%	97 620	21.5%	216 532	47.6%	83 811	45.2%	16.5%
Inventory consumed	259 526	47 594	18.3%	49 398	19.0%	96 991	37.4%	24 382	11.2%	102.6%
Debt impairment	299 328	74 832	25.0%	74 832	25.0%	149 664	50.0%	72 524	50.0%	3.2%
Depreciation and amortisation	110 501	14 458	13.1%	16 207	14.7%	30 665	27.8%	35 771	39.6%	(54.7%)
Interest	3 764	-	-	-	-	-	-	2	.1%	(100.0%)
Contracted services	131 265	15 885	12.1%	25 908	19.7%	41 793	31.8%	34 034	38.1%	(23.9%)
Transfers and subsidies	883	28	3.2%	54	6.1%	82	9.3%	30	48.6%	83.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	2 743	24.4%	(100.0%)
Operational costs	70 714	7 681	10.9%	23 216	32.8%	30 897	43.7%	20 650	50.4%	12.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	35 288	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	311 714	118 584		(52 101)		66 484		47 037		
Transfers and subsidies - capital (monetary allocations)	83 796	20 016	23.9%	40 139	47.9%	60 155	71.8%	6 167	12.8%	550.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	395 511	138 600		(11 962)		126 639		53 204		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	395 511	138 600		(11 962)		126 639		53 204		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	395 511	138 600		(11 962)		126 639		53 204		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	395 511	138 600		(11 962)		126 639		53 204		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	156 492	9 233	5.9%	43 270	27.6%	52 503	33.5%	23 227	13.9%	86.3%
National Government	93 796	8 467	9.0%	33 041	35.2%	41 508	44.3%	22 853	26.1%	44.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	93 796	8 467	9.0%	33 041	35.2%	41 508	44.3%	22 853	26.1%	44.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	62 696	766	1.2%	10 228	16.3%	10 995	17.5%	374	.7%	2 633.0%
Capital Expenditure Functional	156 492	9 233	5.9%	43 270	27.6%	52 503	33.5%	23 227	13.9%	86.3%
Municipal governance and administration	4 501	168	3.7%	-	-	168	3.7%	290	2.5%	(100.0%)
Executive and Council	700	-	-	-	-	-	-	67	67.1%	(100.0%)
Finance and administration	3 801	168	4.4%	-	-	168	4.4%	223	2.0%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 909	-	-	2 970	50.3%	2 970	50.3%	113	9.6%	2 526.3%
Community and Social Services	85	-	-	2 970	3 494.2%	2 970	3 494.2%	113	-	2 526.3%
Sport And Recreation	4 411	-	-	-	-	-	-	-	-	-
Public Safety	1 413	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	29 252	767	2.6%	10 182	34.8%	10 949	37.4%	8 162	20.8%	24.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	29 252	767	2.6%	10 182	34.8%	10 949	37.4%	8 162	20.8%	24.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	116 831	8 298	7.1%	30 118	25.8%	38 416	32.9%	14 662	12.1%	105.4%
Energy sources	31 434	1 329	4.2%	6 713	21.4%	8 042	25.6%	7 719	16.5%	(13.0%)
Water Management	15 195	-	-	3 768	24.8%	3 768	24.8%	6 646	21.7%	(43.3%)
Waste Water Management	59 132	6 969	11.8%	19 637	33.2%	26 605	45.0%	297	1.2%	6 506.4%
Waste Management	11 070	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	1 708 199	496 099	29.0%	301 452	17.6%	797 550	46.7%	498 834	66.4%	(39.6%)
Property rates	167 757	37 750	22.5%	37 710	22.5%	75 460	45.0%	36 695	43.7%	2.8%
Service charges	1 029 029	165 061	16.0%	157 922	15.3%	322 983	31.4%	142 752	28.6%	10.6%
Other revenue	130 794	111 157	85.0%	104 458	79.9%	215 615	164.9%	206 969	1 267.2%	(49.5%)
Transfers and Subsidies - Operational	301 451	148 186	49.2%	540	.2%	148 726	49.3%	99 995	80.0%	(99.5%)
Transfers and Subsidies - Capital	79 068	11 455	14.5%	-	-	11 455	14.5%	10 000	27.8%	(100.0%)
Interest	-	22 490	-	822	-	23 313	-	2 422	-	(66.1%)
Dividends	100	-	-	-	-	-	-	-	-	-
Payments	(1 413 742)	(437 797)	31.0%	(339 222)	24.0%	(777 019)	55.0%	(487 551)	85.8%	(30.4%)
Suppliers and employees	(1 409 742)	(437 797)	31.1%	(339 222)	24.1%	(777 019)	55.1%	(487 551)	87.1%	(30.4%)
Finance charges	(4 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	294 457	58 302	19.8%	(37 771)	(12.8%)	20 531	7.0%	11 283	3.3%	(434.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(141 897)	(9 233)	6.5%	(39 501)	27.8%	(48 734)	34.3%	(20 267)	14.2%	94.9%
Capital assets	(141 897)	(9 233)	6.5%	(39 501)	27.8%	(48 734)	34.3%	(20 267)	14.2%	94.9%
Net Cash from/(used) Investing Activities	(141 897)	(9 233)	6.5%	(39 501)	27.8%	(48 734)	34.3%	(20 267)	14.2%	94.9%
Cash Flow from Financing Activities										
Receipts	51 300	104	.2%	508	1.0%	612	1.2%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	51 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	104	34.7%	508	169.3%	612	204.0%	-	-	(100.0%)
Payments	(4 477)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 477)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	46 823	104	.2%	508	1.1%	612	1.3%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	199 383	49 173	24.7%	(76 764)	(38.5%)	(27 591)	(13.8%)	(8 984)	(6.5%)	754.5%
Cash/cash equivalents at the year begin:	133 999	74 372	55.5%	142 035	106.0%	74 372	55.5%	158 098	157.5%	(10.2%)
Cash/cash equivalents at the year end:	333 382	142 035	42.6%	98 002	29.4%	98 002	29.4%	149 292	47.0%	(34.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	116 488	5.3%	34 759	1.6%	29 036	1.3%	2 008 241	91.8%	2 188 524	59.2%	5 046	.2%	70 119	3.2%
Trade and Other Receivables from Exchange Transactions - Electricity	28 900	13.2%	9 088	4.1%	7 024	3.2%	174 671	79.5%	219 683	5.9%	4 694	2.1%	28 792	13.1%
Receivables from Non-exchange Transactions - Property Rates	26 695	9.3%	7 005	2.4%	6 327	2.2%	247 089	86.1%	287 116	7.8%	5 023	1.7%	37 526	13.1%
Receivables from Exchange Transactions - Waste Water Management	10 348	9.0%	2 279	2.0%	2 182	1.9%	100 059	87.1%	114 868	3.1%	134	.1%	9 366	8.2%
Receivables from Exchange Transactions - Waste Management	9 048	5.2%	3 548	2.0%	3 424	1.9%	159 607	90.9%	175 628	4.8%	430	.2%	5 292	3.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	26 434	4.9%	13 048	2.4%	13 115	2.4%	490 235	90.3%	542 832	14.7%	232	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 301	1.4%	1 395	.8%	1 333	.8%	163 042	97.0%	168 072	4.5%	220	.1%	-	-
Total By Income Source	220 214	6.0%	71 124	1.9%	62 441	1.7%	3 342 944	90.4%	3 696 722	100.0%	15 779	.4%	151 095	4.1%
Debtors Age Analysis By Customer Group														
Organs of State	13 054	9.3%	7 294	5.2%	5 391	3.8%	114 823	81.7%	140 562	3.8%	12 704	9.0%	-	-
Commercial	63 540	19.4%	8 502	2.6%	7 236	2.2%	248 059	75.8%	327 337	8.9%	-	-	-	-
Households	143 620	4.4%	55 328	1.7%	49 814	1.5%	2 980 062	92.3%	3 228 823	87.3%	3 075	.1%	151 095	4.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	220 214	6.0%	71 124	1.9%	62 441	1.7%	3 342 944	90.4%	3 696 722	100.0%	15 779	.4%	151 095	4.1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 398	2.6%	1 165	2.2%	1 330	2.5%	50 174	92.8%	54 069	48.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 329	6.9%	7 106	36.7%	1 315	6.8%	9 606	49.6%	19 356	17.3%
Auditor-General	1 329	23.3%	4 382	76.7%	-	-	-	-	5 711	5.1%
Other	-	-	-	-	-	-	32 821	100.0%	32 821	29.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 056	3.6%	12 653	11.3%	2 645	2.4%	92 602	82.7%	111 957	100.0%

Contact Details

Municipal Manager	Mr Fusi John Mofuung(Acting)	016 973 8313
Chief Financial Officer	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 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	340 803	170 176	49.9%	96 272	28.2%	266 449	78.2%	89 027	65.3%	8.1%
Exchange Revenue										
Service charges - Electricity	0	0	17.9%	0	60.7%	0	78.6%	4	1 597.4%	(96.0%)
Service charges - Water	46 719	13 061	28.0%	10 805	23.1%	23 866	51.1%	10 201	53.6%	5.9%
Service charges - Waste Water Management	25 641	9 631	37.6%	6 837	26.7%	16 468	64.2%	5 816	84.3%	17.6%
Service charges - Waste Management	21 247	7 381	34.7%	5 476	25.8%	12 857	60.5%	4 983	69.1%	9.9%
Sale of Goods and Rendering of Services	2 420	1 040	43.0%	754	31.1%	1 794	74.1%	1 203	67.2%	(37.4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 939	27 620	47.7%	21 056	36.3%	48 675	84.0%	18 238	73.7%	15.5%
Interest earned from Current and Non Current Assets	117	24	20.3%	(0)	(.3%)	23	20.0%	3	85.9%	(112.0%)
Dividends	3 902	-	-	-	-	-	-	-	-	-
Rent on Land	9 315	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 066	536	50.2%	117	11.0%	653	61.2%	86	91.5%	36.7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	300	0	-	1	.2%	1	.2%	0	15.9%	3 476.5%
Non-Exchange Revenue										
Property rates	31 775	10 534	33.2%	7 807	24.6%	18 341	57.7%	7 572	60.5%	3.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	-	-	-	-	-	-	0	1.4%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	140 358	96 564	68.8%	40 567	28.9%	137 131	97.7%	38 371	64.3%	5.7%
Interest	-	3 787	-	2 853	-	6 640	-	2 549	-	11.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	343 712	56 856	16.5%	42 965	12.5%	99 820	29.0%	44 666	26.3%	(3.8%)
Employee related costs	115 581	34 714	30.0%	27 654	23.9%	62 369	54.0%	31 060	44.9%	(11.0%)
Remuneration of councillors	12 461	2 121	17.0%	1 685	13.5%	3 806	30.5%	1 591	51.6%	5.9%
Bulk purchases - electricity	5 560	220	4.0%	136	2.4%	355	6.4%	0	-	135 680.0%
Inventory consumed	19 946	840	4.2%	833	4.2%	1 672	8.4%	1 739	14.5%	(52.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	49 706	12 427	25.0%	-	-	12 427	25.0%	-	-	-
Interest	46 000	19	-	(10)	-	9	-	0	-	(4 199.2%)
Contracted services	28 814	170	.6%	2 656	9.2%	2 826	9.8%	4 699	22.2%	(43.5%)
Transfers and subsidies	3 594	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 801	2 772	13.3%	3 361	16.2%	6 133	29.5%	1 638	21.9%	105.2%
Operational costs	40 748	3 574	8.8%	6 650	16.3%	10 223	25.1%	3 938	17.0%	68.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	500	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 909)	113 320		53 308		166 628		44 361		
Transfers and subsidies - capital (monetary allocations)	63 786	2 678	4.2%	6 073	9.5%	8 752	13.7%	6 552	14.3%	(7.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 877	115 998		59 381		175 380		50 914		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	60 877	115 998		59 381		175 380		50 914		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 877	115 998		59 381		175 380		50 914		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 877	115 998		59 381		175 380		50 914		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	111 716	2 737	2.5%	4 013	3.6%	6 751	6.0%	5 521	9.8%	(27.3%)
National Government	103 636	1 868	1.8%	3 999	3.9%	5 867	5.7%	5 521	12.0%	(27.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	103 636	1 868	1.8%	3 999	3.9%	5 867	5.7%	5 521	12.0%	(27.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 080	870	10.8%	14	.2%	884	10.9%	-	.1%	(100.0%)
Capital Expenditure Functional	111 716	2 737	2.5%	4 013	3.6%	6 751	6.0%	5 521	9.8%	(27.3%)
Municipal governance and administration	5 019	870	17.3%	14	.3%	884	17.6%	-	.2%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 019	870	17.3%	14	.3%	884	17.6%	-	.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	184	-	-	-	-	-	-	-	-	-
Community and Social Services	184	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 948	-	-	-	-	-	-	1 788	19.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 882	-	-	-	-	-	-	1 788	34.2%	(100.0%)
Environmental Protection	4 066	-	-	-	-	-	-	-	-	-
Trading Services	95 566	1 868	2.0%	3 999	4.2%	5 867	6.1%	3 733	9.5%	7.1%
Energy sources	24 736	-	-	1 852	7.5%	1 852	7.5%	-	6.2%	(100.0%)
Water Management	70 830	1 868	2.6%	2 147	3.0%	4 014	5.7%	3 733	9.8%	(42.5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	119 881	105 171	87.7%	53 022	44.2%	158 194	132.0%	44 444	82.1%	19.3%
Property rates	25 599	5 005	19.6%	5 407	21.1%	10 412	40.7%	3 795	26.9%	42.5%
Service charges	38 086	11 474	30.1%	10 618	27.9%	22 092	58.0%	7 530	51.3%	41.0%
Other revenue	(131 436)	(22 785)	17.3%	(21 592)	16.4%	(44 377)	33.8%	(12 501)	27.4%	72.7%
Transfers and Subsidies - Operational	136 158	98 762	72.5%	39 202	28.8%	137 964	101.3%	36 981	67.5%	6.0%
Transfers and Subsidies - Capital	47 569	12 150	25.5%	18 098	38.0%	30 248	63.6%	8 636	38.7%	109.6%
Interest	3	565	20 782.9%	1 289	47 394.7%	1 854	68 177.6%	3	2 282.5%	41 671.9%
Dividends	3 902	-	-	-	-	-	-	-	-	-
Payments	(217 891)	(125 438)	57.6%	(55 789)	25.6%	(181 227)	83.2%	(43 296)	58.4%	28.9%
Suppliers and employees	(217 891)	(125 438)	57.6%	(55 789)	25.6%	(181 227)	83.2%	(43 296)	58.4%	28.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(98 010)	(20 267)	20.7%	(2 767)	2.8%	(23 034)	23.5%	1 147	29.4%	(341.1%)
Cash Flow from Investing Activities										
Receipts	(445)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(445)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(111 716)	(2 737)	2.5%	(4 013)	3.6%	(6 751)	6.0%	(5 521)	9.8%	(27.3%)
Capital assets	(111 716)	(2 737)	2.5%	(4 013)	3.6%	(6 751)	6.0%	(5 521)	9.8%	(27.3%)
Net Cash from/(used) Investing Activities	(112 161)	(2 737)	2.4%	(4 013)	3.6%	(6 751)	6.0%	(5 521)	9.7%	(27.3%)
Cash Flow from Financing Activities										
Receipts	14	50	363.4%	43	311.3%	94	674.7%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	14	50	363.4%	43	311.3%	94	674.7%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	14	50	363.4%	43	311.3%	94	674.7%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(210 157)	(22 954)	10.9%	(6 737)	3.2%	(29 690)	14.1%	(4 373)	22.1%	54.0%
Cash/cash equivalents at the year begin:	14 646	(144 957)	(990.0%)	(470 397)	(3 211.7%)	(144 997)	(990.0%)	(24 517)	-	1 818.7%
Cash/cash equivalents at the year end:	(195 511)	(319 173)	163.3%	(477 133)	244.0%	(477 133)	244.0%	(179 084)	126.4%	166.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 834	2.7%	5 812	1.6%	5 930	1.6%	338 072	94.0%	359 648	28.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18	.7%	4	.2%	-	-	2 620	99.1%	2 642	2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(7 182)	(8.1%)	1 872	2.1%	1 758	2.0%	92 072	104.0%	88 519	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 320	2.3%	2 691	1.2%	2 659	1.1%	220 794	95.4%	231 464	18.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 149	2.7%	2 072	1.3%	2 052	1.3%	146 353	94.6%	154 626	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 913	3.9%	7 889	1.9%	7 859	1.9%	378 781	92.3%	410 443	32.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	422	1.9%	248	1.1%	525	2.4%	21 039	94.6%	22 234	1.8%	-	-	-	-
Total By Income Source	28 475	2.2%	20 589	1.6%	20 782	1.6%	1 199 731	94.5%	1 269 577	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	135	.8%	866	5.1%	638	3.8%	15 278	90.3%	16 917	1.3%	-	-	-	-
Commercial	(3 936)	(4.1%)	1 821	1.9%	2 066	2.1%	96 599	100.1%	96 549	7.6%	-	-	-	-
Households	32 276	2.8%	17 902	1.5%	18 078	1.6%	1 087 854	94.1%	1 156 111	91.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	28 475	2.2%	20 589	1.6%	20 782	1.6%	1 199 731	94.5%	1 269 577	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	57 489	100.0%	57 489	4.6%
Bulk Water	3 239	.6%	3 239	.6%	3 239	.6%	532 786	98.2%	542 502	43.4%
PAYE deductions	3 284	54.0%	-	-	1 441	23.7%	1 357	22.3%	6 083	.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 278	.5%	17	-	17	-	239 023	99.5%	240 335	19.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 183	.8%	5 145	1.3%	18 322	4.7%	359 687	93.1%	386 336	30.9%
Auditor-General	-	-	1 166	7.6%	2 775	18.1%	11 415	74.3%	15 355	1.2%
Other	514	86.7%	8	1.4%	8	1.4%	62	10.4%	592	-
Medical Aid deductions	619	100.0%	-	-	-	-	-	-	619	-
Total	12 116	1.0%	9 575	.8%	25 802	2.1%	1 201 818	96.2%	1 249 312	100.0%

Contact Details

Municipal Manager	Adv Mthusi Lepheana	058 813 1051
Chief Financial Officer	Ms Noloyiso Gqoli	058 810 1051

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 2024

Part1: Operating Revenue and Expenditure

	2024/25								2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		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		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	189 321	77 460	40.9%	69 801	36.9%	147 262	77.8%	60 020	72.7%	16.3%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	57	133	233.0%	46	80.2%	178	313.1%	2	141.4%	2 321.6%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	6 500	2 256	34.7%	7 068	108.7%	9 324	143.4%	3 307	80.5%	113.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	410	97	23.6%	2 558	623.9%	2 655	647.4%	199	66.2%	1 184.6%	
Non-Exchange Revenue											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	182 354	74 975	41.1%	60 130	33.0%	135 105	74.1%	56 512	72.5%	6.4%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	192 501	41 823	21.7%	48 834	25.4%	90 657	47.1%	42 313	44.8%	15.4%	
Employee related costs	137 859	30 364	22.0%	29 712	21.6%	60 076	43.6%	30 095	46.1%	(1.3%)	
Remuneration of councillors	8 626	1 988	23.0%	2 236	25.9%	4 224	49.0%	1 999	48.3%	11.9%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	3 120	235	7.5%	577	18.5%	813	26.0%	938	48.8%	(38.4%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	4 770	2 385	50.0%	-	-	2 385	50.0%	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	12 168	1 155	9.5%	8 373	68.8%	9 527	78.3%	857	17.3%	877.3%	
Transfers and subsidies	2 140	91	4.2%	347	16.2%	437	20.4%	245	22.2%	41.6%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	23 818	5 605	23.5%	7 589	31.9%	13 195	55.4%	8 180	61.0%	(7.2%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(3 180)	35 637		20 967		56 605		17 707			
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(3 180)	35 637		20 967		56 605		17 707			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(3 180)	35 637		20 967		56 605		17 707			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(3 180)	35 637		20 967		56 605		17 707			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(3 180)	35 637		20 967		56 605		17 707			

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	4 200	220	5.2%	344	8.2%	565	13.4%	299	10.1%	15.1%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 200	220	5.2%	344	8.2%	565	13.4%	299	10.1%	15.1%
Capital Expenditure Functional	4 200	220	5.2%	344	8.2%	565	13.4%	299	10.1%	15.1%
Municipal governance and administration	4 200	220	5.2%	344	8.2%	565	13.4%	299	11.6%	15.1%
Executive and Council	1 500	-	-	-	-	-	-	16	1.3%	(100.0%)
Finance and administration	2 700	220	8.2%	344	12.8%	565	20.9%	283	22.6%	21.8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	189 321	255 445	134.2%	70 176	37.1%	325 621	172.0%	60 755	75.6%	15.5%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	467	159 623	34 180.6%	3 903	835.8%	163 527	35 016.4%	1 186	(167.8%)	229.2%
Transfers and Subsidies - Operational	182 354	93 566	51.3%	59 205	32.5%	152 771	83.8%	56 262	73.9%	5.2%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	6 500	2 256	34.7%	7 068	108.7%	9 324	143.4%	3 307	80.5%	113.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(176 936)	(156 839)	88.6%	(84 491)	47.8%	(241 330)	136.4%	(77 282)	73.7%	9.3%
Suppliers and employees	(176 936)	(156 839)	88.6%	(84 491)	47.8%	(241 330)	136.4%	(77 282)	73.7%	9.3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	12 385	98 607	796.2%	(14 315)	(115.6%)	84 291	680.6%	(16 527)	146.1%	(13.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(4 200)	(220)	5.2%	(344)	8.2%	(565)	13.4%	(299)	10.1%	15.1%
Capital assets	(4 200)	(220)	5.2%	(344)	8.2%	(565)	13.4%	(299)	10.1%	15.1%
Net Cash from/(used) Investing Activities	(4 200)	(220)	5.2%	(344)	8.2%	(565)	13.4%	(299)	10.1%	15.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	8 185	98 387	1 202.0%	(14 660)	(179.1%)	83 727	1 022.9%	(16 827)	380.0%	(12.9%)
Cash/cash equivalents at the year begin:	124 685	126 332	101.3%	224 719	180.2%	126 332	101.3%	127 376	78.9%	76.4%
Cash/cash equivalents at the year end:	132 870	224 719	169.1%	210 059	158.1%	210 059	158.1%	110 549	82.9%	90.0%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr S Thomas	016 970 8607
Chief Financial Officer	Mr Abram Mgcina	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 2024

Part1: Operating Revenue and Expenditure

	2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	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
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	27 513 963	7 261 168	26.4%	6 151 123	22.4%	13 412 291	48.7%	4 520 416	42.3%	36.1%
Exchange Revenue										
Service charges - Electricity	7 960 166	1 935 554	24.3%	1 418 635	17.8%	3 354 189	42.1%	1 301 514	38.9%	9.0%
Service charges - Water	3 648 781	818 376	22.4%	807 847	22.1%	1 626 223	44.6%	149 191	24.1%	441.5%
Service charges - Waste Water Management	1 484 344	315 917	21.3%	350 298	23.6%	666 215	44.9%	296 439	44.0%	18.2%
Service charges - Waste Management	908 241	211 324	23.3%	195 193	21.5%	406 517	44.8%	180 221	43.2%	8.3%
Sale of Goods and Rendering of Services	167 740	22 434	13.4%	22 436	13.4%	44 870	26.7%	15 221	20.2%	47.4%
Agency services	5	0	6.0%	1	16.1%	1	22.1%	-	48.2%	(100.0%)
Interest	-	57	-	58	-	115	-	8	-	651.3%
Interest earned from Receivables	1 788 421	526 918	29.5%	525 388	29.4%	1 052 305	58.8%	462 091	72.4%	13.7%
Interest earned from Current and Non Current Assets	148 101	50 644	34.2%	23 146	15.6%	73 789	49.8%	37 537	112.9%	(38.3%)
Dividends	6 696	462	6.9%	2 145	32.0%	2 606	38.9%	73	14.2%	2 821.9%
Rent on Land	11 979	901	7.5%	554	4.6%	1 455	12.1%	499	15.7%	11.1%
Rental from Fixed Assets	114 014	25 012	21.9%	25 809	22.6%	50 820	44.6%	20 960	38.8%	23.1%
Licence and permits	662	161	24.3%	903	136.3%	1 064	160.6%	135	22.7%	566.2%
Operational Revenue	665 997	13 741	2.1%	19 418	2.9%	33 159	5.0%	10 016	3.7%	93.9%
Non-Exchange Revenue										
Property rates	3 400 336	691 551	20.3%	980 400	28.8%	1 671 951	49.2%	743 641	47.8%	31.8%
Surcharges and Taxes	7 142	1 086	15.2%	2 411	33.8%	3 498	49.0%	1 756	9.4%	37.4%
Fines, penalties and forfeits	89 754	4 549	5.1%	10 102	11.3%	14 652	16.3%	2 044	7.0%	394.2%
Licences or permits	4 165	448	10.8%	547	13.1%	995	23.9%	347	66.1%	57.6%
Transfer and subsidies - Operational	6 227 216	2 372 269	38.1%	1 501 746	24.1%	3 874 014	62.2%	1 205 143	51.6%	24.6%
Interest	298 090	120 110	40.3%	115 651	38.8%	235 760	79.1%	92 162	111.4%	25.5%
Fuel Levy	443 643	147 881	33.3%	147 881	33.3%	295 762	66.7%	-	33.3%	(100.0%)
Operational Revenue	30 123	1 619	5.4%	514	1.7%	2 132	7.1%	1 358	10.5%	(62.2%)
Gains on disposal of Assets	74 956	69	.1%	38	.1%	108	.1%	56	.2%	(32.0%)
Other Gains	33 392	86	.3%	5	-	91	.3%	3	.9%	51.9%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	26 399 237	6 101 516	23.1%	5 867 779	22.2%	11 969 295	45.3%	4 736 406	38.6%	23.9%
Employee related costs	7 855 351	1 840 280	23.4%	1 751 095	22.3%	3 591 376	45.7%	1 584 730	41.7%	10.5%
Remuneration of councillors	389 340	76 510	19.7%	77 303	19.9%	153 813	39.5%	67 980	36.9%	13.7%
Bulk purchases - electricity	6 284 660	1 574 671	25.1%	1 784 493	28.4%	3 359 163	53.5%	1 102 706	54.7%	61.8%
Inventory consumed	1 595 481	489 679	30.7%	424 473	26.6%	914 153	57.3%	359 964	32.7%	17.9%
Debt impairment	3 672 773	673 176	18.3%	608 488	16.6%	1 281 664	34.9%	418 166	30.0%	45.5%
Depreciation and amortisation	1 519 333	243 861	16.1%	371 718	24.5%	615 579	40.5%	173 820	16.8%	113.9%
Interest	570 003	87 310	15.3%	66 199	11.6%	153 509	26.9%	74 814	30.8%	(11.5%)
Contracted services	1 723 113	249 260	14.5%	411 277	23.9%	660 537	38.3%	315 289	31.9%	30.4%
Transfers and subsidies	247 376	49 701	20.1%	23 304	9.4%	73 005	29.5%	63 591	41.8%	(63.4%)
Irrecoverable debts written off	298 042	530 719	178.1%	(41 155)	(13.8%)	489 564	164.3%	62 448	12.9%	(165.9%)
Operational costs	1 805 348	286 342	15.9%	390 582	21.6%	676 924	37.5%	512 895	46.9%	(23.8%)
Losses on disposal of Assets	60	-	-	-	-	-	-	-	-	-
Other Losses	438 358	6	-	2	-	8	-	2	-	(29.5%)
Surplus/(Deficit)	1 114 726	1 159 652		283 345		1 442 996		(215 990)		
Transfers and subsidies - capital (monetary allocations)	2 774 014	332 087	12.0%	572 568	20.6%	904 655	32.6%	441 644	22.9%	29.6%
Transfers and subsidies - capital (in-kind)	1 237	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 889 977	1 491 738		855 913		2 347 651		225 655		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 889 977	1 491 738		855 913		2 347 651		225 655		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 889 977	1 491 738		855 913		2 347 651		225 655		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	375 300	112 115	29.9%	94 684	25.2%	206 800	55.1%	30 017	28.3%	215.4%
Surplus/(Deficit) for the year	4 265 277	1 603 854		950 597		2 554 451		255 672		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	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	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3 286 318	357 492	10.9%	673 038	20.5%	1 030 529	31.4%	473 982	20.3%	42.0%
National Government	2 789 393	324 350	11.6%	584 186	20.9%	908 536	32.6%	431 292	21.6%	35.5%
Provincial Government	-	630	-	104	-	734	-	4 224	140.8%	(97.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	15 400	790	5.1%	1 507	9.8%	2 297	14.9%	2 047	31.0%	(26.4%)
Transfers recognised - capital	2 804 793	325 769	11.6%	585 797	20.9%	911 566	32.5%	437 563	21.7%	33.9%
Borrowing	5 300	-	-	-	-	-	-	11	2.3%	(100.0%)
Internally generated funds	476 225	31 722	6.7%	87 241	18.3%	118 963	25.0%	36 407	13.4%	139.6%
Capital Expenditure Functional	3 288 714	359 048	10.9%	673 474	20.5%	1 032 522	31.4%	477 255	20.3%	41.1%
Municipal governance and administration	97 900	9 617	9.8%	7 205	7.4%	16 823	17.2%	23 525	28.8%	(69.4%)
Executive and Council	19 144	3 864	20.2%	442	2.3%	4 306	22.5%	10 842	52.9%	(95.9%)
Finance and administration	78 756	5 754	7.3%	6 764	8.6%	12 517	15.9%	12 683	21.0%	(46.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	440 878	1 951	.4%	41 176	9.3%	43 128	9.8%	57 564	14.0%	(28.5%)
Community and Social Services	52 804	1 681	3.2%	20 889	39.6%	22 570	42.7%	952	7.5%	2 093.3%
Sport And Recreation	92 381	6 730	7.3%	6 817	7.4%	13 547	14.7%	5 016	10.1%	35.9%
Public Safety	27 257	45	.2%	466	1.7%	511	1.9%	-	.2%	(100.0%)
Housing	267 401	(6 504)	(2.4%)	13 001	4.9%	6 497	2.4%	51 496	16.6%	(74.8%)
Health	1 035	-	-	3	.3%	100	.3%	100	12.6%	(96.5%)
Economic and Environmental Services	686 866	66 850	9.7%	111 010	16.2%	177 860	25.9%	113 823	20.2%	(2.5%)
Planning and Development	95 722	4 426	4.6%	18 651	19.5%	23 076	24.1%	11 739	21.1%	58.9%
Road Transport	584 821	62 424	10.7%	92 360	15.8%	154 785	26.5%	102 085	20.2%	(9.5%)
Environmental Protection	6 323	-	-	(1)	-	(1)	-	-	-	(100.0%)
Trading Services	2 059 517	280 630	13.6%	514 082	25.0%	794 712	38.6%	282 342	21.1%	82.1%
Energy sources	475 522	35 067	7.4%	123 483	26.0%	158 551	33.3%	52 095	17.8%	137.0%
Water Management	820 832	173 464	21.1%	228 073	27.8%	401 537	48.9%	159 668	29.1%	42.8%
Waste Water Management	667 720	66 031	9.9%	134 212	20.1%	200 244	30.0%	70 553	17.7%	90.2%
Waste Management	95 443	6 067	6.4%	28 314	29.7%	34 381	36.0%	25	.2%	111 193.4%
Other	3 552	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				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	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	26 216 018	8 243 255	31.4%	7 162 380	27.3%	15 405 635	58.8%	6 144 943	54.1%	16.6%
Property rates	2 740 711	439 376	16.0%	500 459	18.3%	939 835	34.3%	400 874	32.0%	24.8%
Service charges	11 889 560	2 117 935	17.8%	1 881 100	15.8%	3 999 036	33.6%	2 357 049	42.5%	(20.2%)
Other revenue	1 899 709	2 689 492	141.6%	2 888 704	152.1%	5 578 196	293.6%	1 707 383	138.0%	69.2%
Transfers and Subsidies - Operational	6 206 956	2 236 488	36.0%	1 367 682	22.0%	3 604 170	58.1%	1 025 013	49.1%	33.4%
Transfers and Subsidies - Capital	2 771 370	702 150	25.3%	467 441	16.9%	1 169 591	42.2%	623 724	43.7%	(25.1%)
Interest	701 332	57 472	8.2%	54 579	7.8%	112 052	16.0%	30 884	36.3%	76.7%
Dividends	6 380	342	5.4%	2 414	37.8%	2 756	43.2%	16	3.4%	14 988.5%
Payments	(20 260 311)	(4 049 952)	20.0%	(5 202 335)	25.7%	(9 252 286)	45.7%	(3 927 960)	41.9%	32.4%
Suppliers and employees	(19 965 565)	(4 049 823)	20.3%	(5 201 739)	26.1%	(9 251 561)	46.3%	(3 927 960)	42.6%	32.4%
Finance charges	(294 311)	(119)	2.5%	(596)	.2%	(714)	2%	-	-	(100.0%)
Transfers and grants	(435)	(11)	2.5%	-	-	(11)	-	-	-	-
Net Cash from(used) Operating Activities	5 955 707	4 193 303	70.4%	1 960 045	32.9%	6 153 348	103.3%	2 216 983	111.8%	(11.6%)
Cash Flow from Investing Activities										
Receipts	(201 835)	696	(.3%)	68	-	764	(.4%)	40 097	(.2%)	(99.8%)
Proceeds on disposal of PPE	73 923	725	1.0%	65	.1%	790	1.1%	91	.5%	(28.9%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(275 255)	(29)	-	4	-	(25)	-	7	-	(42.2%)
Decrease (increase) in non-current investments	(502)	-	-	-	-	-	-	40 000	(.2%)	(100.0%)
Payments	(3 238 827)	(324 979)	10.0%	(628 718)	19.4%	(953 697)	29.4%	(409 188)	20.6%	53.7%
Capital assets	(3 238 827)	(324 979)	10.0%	(628 718)	19.4%	(953 697)	29.4%	(409 188)	20.6%	53.7%
Net Cash from(used) Investing Activities	(3 440 661)	(324 283)	9.4%	(628 650)	18.3%	(952 933)	27.7%	(369 091)	19.2%	70.3%
Cash Flow from Financing Activities										
Receipts	139 311	(1 562)	(1.1%)	(606)	(.4%)	(2 169)	(1.6%)	(1 865)	(14.6%)	(67.5%)
Short term loans	95 090	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	43 541	(1 865)	(4.3%)	(1 243)	(2.9%)	(3 108)	(7.1%)	(1 865)	(14.6%)	(33.3%)
Increase (decrease) in consumer deposits	681	302	44.4%	637	93.6%	940	138.1%	-	-	(100.0%)
Payments	(161 756)	(6 024)	3.7%	(82 956)	51.3%	(88 980)	55.0%	(73 997)	46.7%	12.1%
Repayment of borrowing	(161 756)	(6 024)	3.7%	(82 956)	51.3%	(88 980)	55.0%	(73 997)	46.7%	12.1%
Net Cash from(used) Financing Activities	(22 445)	(7 587)	33.8%	(83 562)	372.3%	(91 149)	406.1%	(75 862)	57.6%	10.2%
Net Increase/(Decrease) in cash held	2 492 601	3 861 433	154.9%	1 247 833	50.1%	5 109 267	205.0%	1 772 030	336.0%	(29.6%)
Cash/cash equivalents at the year begin:	2 542 152	3 775 997	10.9%	3 726 681	146.6%	275 997	10.9%	4 725 246	168.6%	(21.1%)
Cash/cash equivalents at the year end:	5 034 753	3 843 062	76.3%	5 702 408	113.3%	5 702 408	113.3%	6 347 679	265.0%	(10.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	555 980	4.5%	321 165	2.6%	291 432	2.3%	11 268 336	90.6%	12 436 913	33.4%	289 769	2.3%	602 224	4.8%
Trade and Other Receivables from Exchange Transactions - Electricity	245 434	8.7%	102 893	3.6%	96 742	3.4%	2 376 130	84.2%	2 821 199	7.6%	5 512	.2%	187 573	6.6%
Receivables from Non-exchange Transactions - Property Rates	333 939	6.5%	297 527	5.7%	124 473	2.4%	4 419 907	85.4%	5 175 846	13.9%	42 226	.8%	189 840	3.7%
Receivables from Exchange Transactions - Waste Water Management	167 352	3.7%	113 289	2.5%	80 990	1.8%	4 156 725	92.0%	4 518 356	12.1%	21 472	.5%	68 083	1.5%
Receivables from Exchange Transactions - Waste Water Management	91 336	2.9%	55 162	1.8%	53 327	1.7%	2 934 298	93.6%	3 134 123	8.4%	10 749	.3%	51 041	1.6%
Receivables from Exchange Transactions - Property Rental Debtors	1 866	1.1%	1 771	1.0%	1 787	1.0%	172 189	96.9%	177 614	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	300 646	3.6%	198 824	2.4%	195 706	2.3%	7 763 940	91.8%	8 459 115	22.7%	242	-	7 171	.1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2 433	.4%	3 725	.7%	6 502	1.2%	550 629	97.8%	563 288	1.5%	190	-	2 959	.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 698 985	4.6%	1 094 356	2.9%	850 959	2.3%	33 642 155	90.2%	37 286 454	100.0%	370 160	1.0%	1 108 890	3.0%
Debtors Age Analysis By Customer Group														
Organs of State	227 819	5.9%	310 434	8.0%	128 504	3.3%	3 204 866	82.8%	3 871 622	10.4%	12 623	.3%	1 973	.1%
Commercial	460 914	8.4%	150 670	2.7%	139 970	2.5%	4 739 918	86.3%	5 491 472	14.7%	(217)	-	-	-
Households	1 009 329	3.6%	630 754	2.3%	580 164	2.1%	25 452 197	92.0%	27 672 444	74.2%	357 755	1.3%	1 106 917	4.0%
Other	922	.4%	2 498	1.0%	2 320	.9%	245 174	97.7%	250 915	.7%	-	-	-	-
Total By Customer Group	1 698 985	4.6%	1 094 356	2.9%	850 959	2.3%	33 642 155	90.2%	37 286 454	100.0%	370 160	1.0%	1 108 890	3.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	450 129	2.3%	322 255	1.6%	268 033	1.4%	18 792 475	94.8%	19 832 892	61.5%
Bulk Water	897 775	9.2%	132 314	1.4%	156 285	1.6%	8 591 586	87.9%	9 777 960	30.3%
PAYE deductions	54 263	81.5%	4 479	6.7%	1 675	2.5%	6 201	9.3%	66 618	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	75 678	23.8%	17	-	17	-	241 821	76.2%	317 534	1.0%
Loan repayments	996	23.2%	591	13.8%	1 704	39.7%	1 006	23.4%	4 298	-
Trade Creditors	70 581	3.4%	61 209	2.9%	47 486	2.3%	1 897 216	91.4%	2 076 493	6.4%
Auditor-General	4 455	5.5%	23 745	29.4%	9 604	11.9%	43 062	53.3%	80 866	.3%
Other	(11 511)	(12.2%)	2 263	2.4%	3 386	3.6%	100 542	106.2%	94 680	.3%
Medical Aid deductions	14 620	100.0%	-	-	-	-	-	-	14 620	-
Total	1 556 987	4.8%	546 873	1.7%	488 190	1.5%	29 673 911	92.0%	32 265 960	100.0%

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