# FREE STATE: MANGAUNG (MAN)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **11 640 587** | **3 230 437** | **27,8%** | **3 230 437** | **27,8%** | **2 791 335** | **26,2%** | **15,7%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 4 419 517 | 1 289 795 | 29,2% | 1 289 795 | 29,2% | 1 125 611 | 27,2% | 14,6% |
| Service charges - Water | 1 645 063 | 368 472 | 22,4% | 368 472 | 22,4% | 370 013 | 25,7% | (,4%) |
| Service charges - Waste Water Management | 589 015 | 128 566 | 21,8% | 128 566 | 21,8% | 103 055 | 18,4% | 24,8% |
| Service charges - Waste Management | 200 849 | 49 764 | 24,8% | 49 764 | 24,8% | 47 480 | 24,0% | 4,8% |
| Sale of Goods and Rendering of Services | 67 108 | 12 396 | 18,5% | 12 396 | 18,5% | 13 815 | 20,5% | (10,3%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 618 133 | 166 422 | 26,9% | 166 422 | 26,9% | 150 915 | 29,4% | 10,3% |
| Interest earned from Current and Non Current Assets | 87 518 | 29 744 | 34,0% | 29 744 | 34,0% | 16 299 | 20,8% | 82,5% |
| Dividends | 10 | 6 | 66,0% | 6 | 66,0% | 6 | 48,0% | 8,3% |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 47 274 | 11 294 | 23,9% | 11 294 | 23,9% | 11 118 | 23,0% | 1,6% |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 43 081 | 10 406 | 24,2% | 10 406 | 24,2% | 8 787 | 20,8% | 18,4% |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 1 744 100 | 430 367 | 24,7% | 430 367 | 24,7% | 264 851 | 16,0% | 62,5% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 52 207 | 23 035 | 44,1% | 23 035 | 44,1% | 3 395 | 10,5% | 578,4% |
| Licences or permits | 1 827 | 444 | 24,3% | 444 | 24,3% | 429 | 28,5% | 3,5% |
| Transfer and subsidies - Operational | 1 361 141 | 512 763 | 37,7% | 512 763 | 37,7% | 479 773 | 37,6% | 6,9% |
| Interest | 195 462 | 54 440 | 27,9% | 54 440 | 27,9% | 47 821 | 31,8% | 13,8% |
| Fuel Levy | 427 562 | 142 521 | 33,3% | 142 521 | 33,3% | 147 881 | 33,3% | (3,6%) |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | 10 335 | - | - | - | - | - | - | - |
| Other Gains | 130 386 | - | - | - | - | 86 | 6,2% | (100,0%) |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **11 274 887** | **5 855 301** | **51,9%** | **5 855 301** | **51,9%** | **3 132 832** | **32,1%** | **86,9%** |
| Employee related costs | 2 655 658 | 687 456 | 25,9% | 687 456 | 25,9% | 645 247 | 25,7% | 6,5% |
| Remuneration of councillors | 83 728 | 18 989 | 22,7% | 18 989 | 22,7% | 17 647 | 22,1% | 7,6% |
| Bulk purchases - electricity | 2 974 985 | 931 353 | 31,3% | 931 353 | 31,3% | 920 857 | 35,8% | 1,1% |
| Inventory consumed | 717 735 | 287 836 | 40,1% | 287 836 | 40,1% | 429 426 | 66,9% | (33,0%) |
| Debt impairment | 2 245 155 | 558 643 | 24,9% | 558 643 | 24,9% | 479 391 | 25,0% | 16,5% |
| Depreciation and amortisation | 752 070 | 219 836 | 29,2% | 219 836 | 29,2% | 128 513 | 30,5% | 71,1% |
| Interest | 12 723 | 13 690 | 107,6% | 13 690 | 107,6% | 4 344 | 16,0% | 215,1% |
| Contracted services | 815 537 | 145 981 | 17,9% | 145 981 | 17,9% | 65 290 | 10,5% | 123,6% |
| Transfers and subsidies | 15 000 | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | 2 904 397 | - | 2 904 397 | - | 338 440 | - | 758,2% |
| Operational costs | 602 868 | 87 091 | 14,4% | 87 091 | 14,4% | 103 671 | 17,5% | (16,0%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | 399 427 | 28 | - | 28 | - | 6 | - | 354,7% |
| **Surplus/(Deficit)** | **365 700** | **(2 624 864)** | **-** | **(2 624 864)** | **-** | **(341 497)** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 1 017 011 | 70 616 | 6,9% | 70 616 | 6,9% | 65 238 | 6,3% | 8,2% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **1 382 711** | **(2 554 248)** | | **(2 554 248)** | | **(276 259)** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **1 382 711** | **(2 554 248)** | | **(2 554 248)** | | **(276 259)** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **1 382 711** | **(2 554 248)** | | **(2 554 248)** | | **(276 259)** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | 120 000 | 30 000 | 25,0% | 30 000 | 25,0% | 30 000 | 25,0% | - |
| **Surplus/(Deficit) for the year** | **1 502 711** | **(2 524 248)** | | **(2 524 248)** | | **(246 259)** | | |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **1 343 987** | **104 526** | **7,8%** | **104 526** | **7,8%** | **49 782** | **3,7%** | **110,0%** |
| National Government | 1 000 769 | 71 636 | 7,2% | 71 636 | 7,2% | 31 014 | 3,0% | 131,0% |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | 14 500 | 4 182 | 28,8% | 4 182 | 28,8% | 790 | 5,6% | 429,6% |
| **Transfers recognised - capital** | **1 015 269** | **75 817** | **7,5%** | **75 817** | **7,5%** | **31 804** | **3,1%** | **138,4%** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 328 719 | 28 709 | 8,7% | 28 709 | 8,7% | 17 979 | 5,9% | 59,7% |
| **Capital Expenditure Functional** | **1 343 987** | **104 526** | **7,8%** | **104 526** | **7,8%** | **49 782** | **3,7%** | **110,0%** |
| **Municipal governance and administration** | **35 275** | **(3 547)** | **(10,1%)** | **(3 547)** | **(10,1%)** | **506** | **,9%** | **(800,8%)** |
| Executive and Council | 13 525 | (3 547) | (26,2%) | (3 547) | (26,2%) | - | - | (100,0%) |
| Finance and administration | 21 750 | - | - | - | - | 506 | 1,0% | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **72 790** | **33 762** | **46,4%** | **33 762** | **46,4%** | **(6 137)** | **(1,9%)** | **(650,2%)** |
| Community and Social Services | 10 000 | - | - | - | - | - | - | - |
| Sport And Recreation | 51 300 | (2 535) | (4,9%) | (2 535) | (4,9%) | 368 | 1,2% | (789,4%) |
| Public Safety | 10 990 | - | - | - | - | - | - | - |
| Housing | - | 36 296 | - | 36 296 | - | (6 504) | (2,4%) | (658,0%) |
| Health | 500 | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **394 870** | **20 410** | **5,2%** | **20 410** | **5,2%** | **2 727** | **,7%** | **648,5%** |
| Planning and Development | 55 298 | 4 048 | 7,3% | 4 048 | 7,3% | 890 | 1,6% | 354,8% |
| Road Transport | 335 072 | 16 362 | 4,9% | 16 362 | 4,9% | 1 837 | ,6% | 790,8% |
| Environmental Protection | 4 500 | - | - | - | - | - | - | - |
| **Trading Services** | **841 053** | **53 901** | **6,4%** | **53 901** | **6,4%** | **52 686** | **9,3%** | **2,3%** |
| Energy sources | 321 660 | 42 756 | 13,3% | 42 756 | 13,3% | 19 584 | 7,0% | 118,3% |
| Water Management | 191 948 | 5 719 | 3,0% | 5 719 | 3,0% | 6 195 | 4,5% | (7,7%) |
| Waste Water Management | 305 869 | 3 232 | 1,1% | 3 232 | 1,1% | 26 906 | 27,5% | (88,0%) |
| Waste Management | 21 576 | 2 195 | 10,2% | 2 195 | 10,2% | - | - | (100,0%) |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **10 993 090** | **5 949 758** | **54,1%** | **5 949 758** | **54,1%** | **4 910 525** | **48,7%** | **21,2%** |
| Property rates | 1 356 910 | 264 690 | 19,5% | 264 690 | 19,5% | 233 067 | 18,1% | 13,6% |
| Service charges | 5 845 097 | 1 396 417 | 23,9% | 1 396 417 | 23,9% | 1 261 889 | 23,9% | 10,7% |
| Other revenue | 600 297 | 3 401 695 | 566,7% | 3 401 695 | 566,7% | 2 582 566 | 423,7% | 31,7% |
| Transfers and Subsidies - Operational | 1 361 141 | 737 394 | 54,2% | 737 394 | 54,2% | 486 751 | 38,2% | 51,5% |
| Transfers and Subsidies - Capital | 1 017 011 | 105 176 | 10,3% | 105 176 | 10,3% | 324 744 | 31,4% | (67,6%) |
| Interest | 812 623 | 44 380 | 5,5% | 44 380 | 5,5% | 21 503 | 3,7% | 106,4% |
| Dividends | 10 | 6 | 66,0% | 6 | 66,0% | 6 | 48,0% | 8,3% |
| **Payments** | **(8 963 471)** | **(1 647 709)** | **18,4%** | **(1 647 709)** | **18,4%** | **(1 746 957)** | **21,9%** | **(5,7%)** |
| Suppliers and employees | (8 948 471) | (1 647 709) | 18,4% | (1 647 709) | 18,4% | (1 746 957) | 21,9% | (5,7%) |
| Finance charges | - | - | - | - | - | - | - | - |
| Transfers and grants | (15 000) | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **2 029 619** | **4 302 049** | **212,0%** | **4 302 049** | **212,0%** | **3 163 568** | **150,7%** | **36,0%** |
| **Cash Flow from Investing Activities** | | | | | | | | |
| **Receipts** | **10 335** | **1 368** | **13,2%** | **1 368** | **13,2%** | **(29)** | **(,3%)** | **(4 790,9%)** |
| Proceeds on disposal of PPE | 10 335 | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | 1 368 | - | 1 368 | - | (29) | - | (4 790,9%) |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - |
| **Payments** | **(1 343 987)** | **(104 526)** | **7,8%** | **(104 526)** | **7,8%** | **(49 782)** | **3,7%** | **110,0%** |
| Capital assets | (1 343 987) | (104 526) | 7,8% | (104 526) | 7,8% | (49 782) | 3,7% | 110,0% |
| **Net Cash from/(used) Investing Activities** | **(1 333 652)** | **(103 159)** | **7,7%** | **(103 159)** | **7,7%** | **(49 811)** | **3,7%** | **107,1%** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **3 094** | **201** | **6,5%** | **201** | **6,5%** | **-** | **-** | **(100,0%)** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 3 094 | 201 | 6,5% | 201 | 6,5% | - | - | (100,0%) |
| **Payments** | **(107 755)** | **(5 900)** | **5,5%** | **(5 900)** | **5,5%** | **(5 222)** | **3,4%** | **13,0%** |
| Repayment of borrowing | (107 755) | (5 900) | 5,5% | (5 900) | 5,5% | (5 222) | 3,4% | 13,0% |
| **Net Cash from/(used) Financing Activities** | **(104 661)** | **(5 699)** | **5,4%** | **(5 699)** | **5,4%** | **(5 222)** | **8,7%** | **9,1%** |
| **Net Increase/(Decrease) in cash held** | **591 305** | **4 193 192** | **709,1%** | **4 193 192** | **709,1%** | **3 108 535** | **438,2%** | **34,9%** |
| Cash/cash equivalents at the year begin: | 494 861 | (281 943) | (57,0%) | (281 943) | (57,0%) | (170 178) | (23,9%) | 65,7% |
| Cash/cash equivalents at the year end: | 1 086 166 | 3 870 995 | 356,4% | 3 870 995 | 356,4% | 2 938 357 | 206,9% | 31,7% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 296 110 | 6,6% | 195 336 | 4,4% | 105 433 | 2,4% | 3 884 809 | 86,7% | 4 481 688 | 44,8% | 1 606 249 | 35,8% | 327 575 | 7,3% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 257 168 | 23,1% | 22 987 | 2,1% | 21 744 | 2,0% | 812 883 | 72,9% | 1 114 782 | 11,1% | - | - | 22 046 | 2,0% |
| Receivables from Non-exchange Transactions - Property Rates | 170 990 | 8,2% | 49 904 | 2,4% | 40 604 | 1,9% | 1 830 851 | 87,5% | 2 092 350 | 20,9% | 636 245 | 30,4% | 112 787 | 5,4% |
| Receivables from Exchange Transactions - Waste Water Management | 73 330 | 6,2% | 22 901 | 1,9% | 20 745 | 1,7% | 1 073 430 | 90,2% | 1 190 406 | 11,9% | 423 049 | 35,5% | 21 855 | 1,8% |
| Receivables from Exchange Transactions - Waste Management | 27 157 | 4,9% | 10 042 | 1,8% | 9 066 | 1,6% | 512 437 | 91,7% | 558 702 | 5,6% | 197 462 | 35,3% | 54 693 | 9,8% |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 133 868 | 66,4% | 67 431 | 33,5% | 0 | - | 281 | ,1% | 201 581 | 2,0% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 9 225 | 2,5% | 2 621 | ,7% | 3 461 | ,9% | 356 279 | 95,9% | 371 586 | 3,7% | 41 392 | 11,1% | 19 688 | 5,3% |
| **Total By Income Source** | **967 849** | **9,7%** | **371 222** | **3,7%** | **201 054** | **2,0%** | **8 470 969** | **84,6%** | **10 011 095** | **100,0%** | **2 904 397** | **29,0%** | **558 643** | **5,6%** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 315 300 | 17,0% | 100 864 | 5,4% | 56 809 | 3,1% | 1 382 892 | 74,5% | 1 855 866 | 18,5% | 36 | - | 15 336 | ,8% |
| Commercial | 243 084 | 11,7% | 74 148 | 3,6% | 39 704 | 1,9% | 1 729 122 | 82,9% | 2 086 058 | 20,8% | - | - | - | - |
| Households | 409 465 | 6,7% | 196 210 | 3,2% | 104 542 | 1,7% | 5 358 955 | 88,3% | 6 069 171 | 60,6% | 2 904 361 | 47,9% | 543 307 | 9,0% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **967 849** | **9,7%** | **371 222** | **3,7%** | **201 054** | **2,0%** | **8 470 969** | **84,6%** | **10 011 095** | **100,0%** | **2 904 397** | **29,0%** | **558 643** | **5,6%** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 257 368 | 100,0% | - | - | - | - | - | - | 257 368 | 65,5% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 36 306 | 100,0% | - | - | - | - | - | - | 36 306 | 9,2% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 59 937 | 100,0% | - | - | - | - | - | - | 59 937 | 15,2% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 39 537 | 100,0% | 8 | - | 2 | - | - | - | 39 547 | 10,1% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **393 148** | **100,0%** | **8** | **-** | **2** | **-** | **-** | **-** | **393 158** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Sello More | 051 405 8621 |
| Chief Financial Officer | Ms Zuziwe Lydia Thekisho | 051 405 8625 |

Source Local Government Database

1. All figures in this report are unaudited.

## FREE STATE: LETSEMENG (FS161)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **249 805** | **77 494** | **31,0%** | **77 494** | **31,0%** | **79 683** | **32,6%** | **(2,7%)** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 49 041 | 10 938 | 22,3% | 10 938 | 22,3% | 9 012 | 20,8% | 21,4% |
| Service charges - Water | 18 430 | 1 521 | 8,3% | 1 521 | 8,3% | 2 227 | 11,1% | (31,7%) |
| Service charges - Waste Water Management | 15 222 | 3 203 | 21,0% | 3 203 | 21,0% | 3 224 | 20,8% | (,7%) |
| Service charges - Waste Management | 14 711 | 3 094 | 21,0% | 3 094 | 21,0% | 3 111 | 20,5% | (,6%) |
| Sale of Goods and Rendering of Services | 490 | 79 | 16,1% | 79 | 16,1% | 191 | 113,3% | (58,8%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | 80 | - | 80 | - | 57 | - | 38,8% |
| Interest earned from Receivables | 15 969 | 10 904 | 68,3% | 10 904 | 68,3% | 10 783 | 77,5% | 1,1% |
| Interest earned from Current and Non Current Assets | 359 | - | - | - | - | - | - | - |
| Dividends | 17 | 8 | 45,1% | 8 | 45,1% | 11 | - | (28,1%) |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 752 | 257 | 34,2% | 257 | 34,2% | 264 | 48,1% | (2,8%) |
| Licence and permits | 3 | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 115 | 45 | 39,0% | 45 | 39,0% | 109 | 140,6% | (58,8%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 30 020 | 7 313 | 24,4% | 7 313 | 24,4% | 6 918 | 24,1% | 5,7% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 798 | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 96 781 | 37 086 | 38,3% | 37 086 | 38,3% | 40 876 | 41,5% | (9,3%) |
| Interest | 7 095 | 2 967 | 41,8% | 2 967 | 41,8% | 2 899 | 35,4% | 2,4% |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **240 412** | **7 708** | **3,2%** | **7 708** | **3,2%** | **39 462** | **16,2%** | **(80,5%)** |
| Employee related costs | 84 594 | - | - | - | - | 26 064 | 31,4% | (100,0%) |
| Remuneration of councillors | 5 234 | - | - | - | - | 2 212 | 38,7% | (100,0%) |
| Bulk purchases - electricity | 44 924 | 2 535 | 5,6% | 2 535 | 5,6% | 2 481 | 6,2% | 2,1% |
| Inventory consumed | 3 529 | 659 | 18,7% | 659 | 18,7% | 2 044 | 15,9% | (67,8%) |
| Debt impairment | 26 038 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 31 347 | - | - | - | - | - | - | - |
| Interest | 14 616 | 2 016 | 13,8% | 2 016 | 13,8% | 1 435 | 14,4% | 40,5% |
| Contracted services | 16 423 | 1 024 | 6,2% | 1 024 | 6,2% | 3 147 | 17,7% | (67,5%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | 39 | - | 39 | - | 118 | - | (66,9%) |
| Operational costs | 13 708 | 1 435 | 10,5% | 1 435 | 10,5% | 1 960 | 12,9% | (26,8%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **9 393** | **69 787** | **-** | **69 787** | **-** | **40 221** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 46 192 | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | 5 009 | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **60 594** | **69 787** | | **69 787** | | **40 221** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **60 594** | **69 787** | | **69 787** | | **40 221** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **60 594** | **69 787** | | **69 787** | | **40 221** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **60 594** | **69 787** | | **69 787** | | **40 221** | | |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **40 044** | **581** | **1,4%** | **581** | **1,4%** | **959** | **2,2%** | **(39,5%)** |
| National Government | 39 382 | 581 | 1,5% | 581 | 1,5% | 935 | 2,3% | (37,9%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **39 382** | **581** | **1,5%** | **581** | **1,5%** | **935** | **2,3%** | **(37,9%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 663 | - | - | - | - | 24 | 1,4% | (100,0%) |
| **Capital Expenditure Functional** | **40 044** | **581** | **1,4%** | **581** | **1,4%** | **959** | **2,2%** | **(39,5%)** |
| **Municipal governance and administration** | **663** | **-** | **-** | **-** | **-** | **24** | **2,4%** | **(100,0%)** |
| Executive and Council | 435 | - | - | - | - | - | - | - |
| Finance and administration | 228 | - | - | - | - | 24 | 2,4% | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **3 597** | **581** | **16,1%** | **581** | **16,1%** | **-** | **-** | **(100,0%)** |
| Community and Social Services | - | - | - | - | - | - | - | - |
| Sport And Recreation | 3 597 | 581 | 16,1% | 581 | 16,1% | - | - | (100,0%) |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **1 468** | **-** | **-** | **-** | **-** | **191** | **47,6%** | **(100,0%)** |
| Planning and Development | - | - | - | - | - | - | - | - |
| Road Transport | 1 468 | - | - | - | - | 191 | 47,6% | (100,0%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **34 317** | **-** | **-** | **-** | **-** | **745** | **1,8%** | **(100,0%)** |
| Energy sources | 4 213 | - | - | - | - | - | - | - |
| Water Management | 20 248 | - | - | - | - | 745 | 496,3% | (100,0%) |
| Waste Water Management | 9 856 | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **249 533** | **0** | **-** | **0** | **-** | **-** | **-** | **(100,0%)** |
| Property rates | 24 166 | - | - | - | - | - | - | - |
| Service charges | 79 876 | - | - | - | - | - | - | - |
| Other revenue | 2 158 | - | - | - | - | - | - | - |
| Transfers and Subsidies - Operational | 96 781 | - | - | - | - | - | - | - |
| Transfers and Subsidies - Capital | 46 192 | - | - | - | - | - | - | - |
| Interest | 359 | 0 | ,1% | 0 | ,1% | - | - | (100,0%) |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(199 201)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Suppliers and employees | (184 585) | - | - | - | - | - | - | - |
| Finance charges | (14 616) | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **50 331** | **0** | **-** | **0** | **-** | **-** | **-** | **(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** | **(46 051)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Capital assets | (46 051) | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(46 051)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **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** | **4 280** | **0** | **-** | **0** | **-** | **-** | **-** | **(100,0%)** |
| Cash/cash equivalents at the year begin: | 198 | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end: | **4 478** | **0** | **-** | **0** | **-** | **-** | **-** | **(100,0%)** |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1 973 | 2,3% | 1 879 | 2,2% | 2 059 | 2,4% | 78 405 | 93,0% | 84 316 | 15,4% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 3 133 | 12,8% | 1 264 | 5,2% | 1 288 | 5,3% | 18 761 | 76,7% | 24 446 | 4,5% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1 856 | 1,9% | 2 107 | 2,2% | 2 035 | 2,1% | 90 922 | 93,8% | 96 920 | 17,7% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1 459 | 2,2% | 1 433 | 2,1% | 1 377 | 2,0% | 62 977 | 93,7% | 67 245 | 12,3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1 396 | 2,1% | 1 360 | 2,1% | 1 313 | 2,0% | 61 117 | 93,8% | 65 186 | 11,9% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 22 | 1,7% | 18 | 1,3% | 16 | 1,2% | 1 273 | 95,8% | 1 328 | ,2% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 3 498 | 1,7% | 3 382 | 1,6% | 3 692 | 1,8% | 197 842 | 94,9% | 208 415 | 38,1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | (2) | 1,6% | 14 | (10,9%) | 14 | (10,9%) | (153) | 120,2% | (127) | - | - | - | - | - |
| **Total By Income Source** | **13 336** | **2,4%** | **11 456** | **2,1%** | **11 792** | **2,2%** | **511 144** | **93,3%** | **547 728** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 113 | 1,3% | 347 | 4,0% | 584 | 6,7% | 7 683 | 88,0% | 8 728 | 1,6% | - | - | - | - |
| Commercial | 2 389 | 10,1% | 1 260 | 5,3% | 962 | 4,1% | 19 006 | 80,5% | 23 617 | 4,3% | - | - | - | - |
| Households | 10 032 | 2,1% | 8 966 | 1,9% | 9 358 | 2,0% | 440 104 | 93,9% | 468 459 | 85,5% | - | - | - | - |
| Other | 801 | 1,7% | 883 | 1,9% | 887 | 1,9% | 44 352 | 94,5% | 46 924 | 8,6% | - | - | - | - |
| **Total By Customer Group** | **13 336** | **2,4%** | **11 456** | **2,1%** | **11 792** | **2,2%** | **511 144** | **93,3%** | **547 728** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 4 283 | 1,4% | 9 265 | 3,1% | 2 756 | ,9% | 285 827 | 94,6% | 302 131 | 89,5% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | (441) | (1,3%) | (1 458) | (4,3%) | (3 574) | (10,5%) | 39 448 | 116,1% | 33 975 | 10,1% |
| Auditor-General | - | - | (300) | (17,4%) | (1 200) | (69,4%) | 3 228 | 186,8% | 1 728 | ,5% |
| Other | (1 042) | 295,9% | (2 289) | 649,9% | (7 525) | 2 136,5% | 10 504 | (2 982,3%) | (352) | (,1%) |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **2 801** | **,8%** | **5 218** | **1,5%** | **(9 544)** | **(2,8%)** | **339 007** | **100,5%** | **337 482** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Ms Sindiswa Maneli | 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 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | Q1 of 2024/25 to Q1 of 2025/26 |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **477 931** | **9 711** | **2,0%** | **9 711** | **2,0%** | **-** | **-** | **(100,0%)** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 120 774 | - | - | - | - | - | - | - |
| Service charges - Water | 85 908 | (79 931) | (93,0%) | (79 931) | (93,0%) | - | - | (100,0%) |
| Service charges - Waste Water Management | 13 980 | 5 256 | 37,6% | 5 256 | 37,6% | - | - | (100,0%) |
| Service charges - Waste Management | 19 553 | 4 008 | 20,5% | 4 008 | 20,5% | - | - | (100,0%) |
| Sale of Goods and Rendering of Services | 2 000 | 45 | 2,3% | 45 | 2,3% | - | - | (100,0%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 26 775 | 18 123 | 67,7% | 18 123 | 67,7% | - | - | (100,0%) |
| Interest earned from Current and Non Current Assets | 100 | 4 | 4,3% | 4 | 4,3% | - | - | (100,0%) |
| Dividends | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 928 | 182 | 19,6% | 182 | 19,6% | - | - | (100,0%) |
| Licence and permits | 100 | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 1 000 | - | - | - | - | - | - | - |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 79 207 | 12 148 | 15,3% | 12 148 | 15,3% | - | - | (100,0%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 127 607 | 47 746 | 37,4% | 47 746 | 37,4% | - | - | (100,0%) |
| Interest | - | 2 128 | - | 2 128 | - | - | - | (100,0%) |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **565 555** | **47 842** | **8,5%** | **47 842** | **8,5%** | **-** | **-** | **(100,0%)** |
| Employee related costs | 169 316 | 21 840 | 12,9% | 21 840 | 12,9% | - | - | (100,0%) |
| Remuneration of councillors | 7 438 | 1 180 | 15,9% | 1 180 | 15,9% | - | - | (100,0%) |
| Bulk purchases - electricity | 67 034 | 10 784 | 16,1% | 10 784 | 16,1% | - | - | (100,0%) |
| Inventory consumed | 58 170 | 5 374 | 9,2% | 5 374 | 9,2% | - | - | (100,0%) |
| Debt impairment | 113 657 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 42 061 | - | - | - | - | - | - | - |
| Interest | 79 730 | 2 397 | 3,0% | 2 397 | 3,0% | - | - | (100,0%) |
| Contracted services | 10 000 | 1 645 | 16,5% | 1 645 | 16,5% | - | - | (100,0%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | 1 633 | - | 1 633 | - | - | - | (100,0%) |
| Operational costs | 18 150 | 2 988 | 16,5% | 2 988 | 16,5% | - | - | (100,0%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(87 624)** | **(38 131)** | **-** | **(38 131)** | **-** | **-** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 50 378 | 3 930 | 7,8% | 3 930 | 7,8% | - | - | (100,0%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **(37 246)** | **(34 201)** | | **(34 201)** | | **-** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **(37 246)** | **(34 201)** | | **(34 201)** | | **-** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **(37 246)** | **(34 201)** | | **(34 201)** | | **-** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **(37 246)** | **(34 201)** | | **(34 201)** | | **-** | | |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | Q1 of 2024/25 to Q1 of 2025/26 |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **50 378** | **3 418** | **6,8%** | **3 418** | **6,8%** | **-** | **-** | **(100,0%)** |
| National Government | 50 378 | 3 418 | 6,8% | 3 418 | 6,8% | - | - | (100,0%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **50 378** | **3 418** | **6,8%** | **3 418** | **6,8%** | **-** | **-** | **(100,0%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - |
| **Capital Expenditure Functional** | **50 378** | **3 418** | **6,8%** | **3 418** | **6,8%** | **-** | **-** | **(100,0%)** |
| **Municipal governance and administration** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Executive and Council | - | - | - | - | - | - | - | - |
| Finance and administration | - | - | - | - | - | - | - | - |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **13 086** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | 2 801 | - | - | - | - | - | - | - |
| Sport And Recreation | 10 285 | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **5 232** | **2 210** | **42,2%** | **2 210** | **42,2%** | **-** | **-** | **(100,0%)** |
| Planning and Development | - | - | - | - | - | - | - | - |
| Road Transport | 5 232 | 2 210 | 42,2% | 2 210 | 42,2% | - | - | (100,0%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **32 060** | **1 208** | **3,8%** | **1 208** | **3,8%** | **-** | **-** | **(100,0%)** |
| Energy sources | - | - | - | - | - | - | - | - |
| Water Management | 12 799 | - | - | - | - | - | - | - |
| Waste Water Management | 19 050 | 1 208 | 6,3% | 1 208 | 6,3% | - | - | (100,0%) |
| Waste Management | 211 | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **344 981** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Property rates | 26 277 | - | - | - | - | - | - | - |
| Service charges | 113 980 | - | - | - | - | - | - | - |
| Other revenue | 953 | - | - | - | - | - | - | - |
| Transfers and Subsidies - Operational | 135 391 | - | - | - | - | - | - | - |
| Transfers and Subsidies - Capital | 57 167 | - | - | - | - | - | - | - |
| Interest | 11 212 | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(326 841)** | **(2 349)** | **,7%** | **(2 349)** | **,7%** | **-** | **-** | **(100,0%)** |
| Suppliers and employees | (291 110) | (2 349) | ,8% | (2 349) | ,8% | - | - | (100,0%) |
| Finance charges | (35 730) | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **18 140** | **(2 349)** | **(13,0%)** | **(2 349)** | **(13,0%)** | **-** | **-** | **(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** | **(57 167)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Capital assets | (57 167) | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(57 167)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **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** | **(39 027)** | **(2 349)** | **6,0%** | **(2 349)** | **6,0%** | **-** | **-** | **(100,0%)** |
| Cash/cash equivalents at the year begin: | - | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end: | **(39 027)** | **(2 349)** | **6,0%** | **(2 349)** | **6,0%** | **-** | **-** | **(100,0%)** |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 19 573 | 7,0% | 4 531 | 1,6% | 4 848 | 1,7% | 249 191 | 89,6% | 278 143 | 29,2% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 9 790 | 8,9% | 3 679 | 3,4% | 16 069 | 14,7% | 80 005 | 73,0% | 109 543 | 11,5% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 5 354 | 7,4% | 1 941 | 2,7% | 1 885 | 2,6% | 62 827 | 87,3% | 72 007 | 7,5% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 4 078 | 7,5% | 1 484 | 2,7% | 1 441 | 2,6% | 47 419 | 87,1% | 54 421 | 5,7% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 192 | 6,9% | 72 | 2,6% | 72 | 2,6% | 2 429 | 87,9% | 2 765 | ,3% | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 8 934 | 2,0% | 5 | - | 6 | - | 427 915 | 98,0% | 436 861 | 45,8% | - | - | - | - |
| **Total By Income Source** | **47 922** | **5,0%** | **11 712** | **1,2%** | **24 320** | **2,5%** | **869 787** | **91,2%** | **953 740** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 10 066 | 5,3% | 2 666 | 1,4% | 13 527 | 7,1% | 164 105 | 86,2% | 190 364 | 20,0% | - | - | - | - |
| Commercial | 2 948 | 5,8% | 856 | 1,7% | 1 853 | 3,6% | 45 131 | 88,9% | 50 788 | 5,3% | - | - | - | - |
| Households | 34 522 | 4,9% | 8 093 | 1,1% | 8 424 | 1,2% | 653 741 | 92,8% | 704 781 | 73,9% | - | - | - | - |
| Other | 386 | 4,9% | 97 | 1,2% | 515 | 6,6% | 6 809 | 87,2% | 7 808 | ,8% | - | - | - | - |
| **Total By Customer Group** | **47 922** | **5,0%** | **11 712** | **1,2%** | **24 320** | **2,5%** | **869 787** | **91,2%** | **953 740** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 5 253 | 1,2% | 16 026 | 3,7% | 7 685 | 1,8% | 398 604 | 93,2% | 427 569 | 100,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 52 | 43,3% | 4 | 3,6% | 25 | 21,1% | 39 | 32,1% | 121 | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **5 305** | **1,2%** | **16 031** | **3,7%** | **7 711** | **1,8%** | **398 643** | **93,2%** | **427 690** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Chris Mokomela | 079 874 0109 |
| Chief Financial Officer | Mrs Phumla Senyane | 076 355 7315 |

Source Local Government Database

1. All figures in this report are unaudited.

## FREE STATE: MOHOKARE (FS163)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **259 933** | **12 155** | **4,7%** | **12 155** | **4,7%** | **56 850** | **22,1%** | **(78,6%)** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 39 880 | (1 968) | (4,9%) | (1 968) | (4,9%) | 177 | ,5% | (1 215,1%) |
| Service charges - Water | 28 885 | 900 | 3,1% | 900 | 3,1% | 2 810 | 10,2% | (68,0%) |
| Service charges - Waste Water Management | 12 614 | 1 289 | 10,2% | 1 289 | 10,2% | 1 054 | 8,8% | 22,4% |
| Service charges - Waste Management | 8 337 | 785 | 9,4% | 785 | 9,4% | 617 | 7,8% | 27,1% |
| Sale of Goods and Rendering of Services | 201 | 67 | 33,5% | 67 | 33,5% | 44 | 43,8% | 51,8% |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 29 200 | - | - | - | - | - | - | - |
| Interest earned from Current and Non Current Assets | 100 | (0) | (,1%) | (0) | (,1%) | (0) | (,2%) | (28,5%) |
| Dividends | 20 | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 869 | 82 | 9,4% | 82 | 9,4% | 63 | 8,0% | 30,6% |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 152 | 10 | 6,5% | 10 | 6,5% | 10 | 7,0% | (2,3%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 18 239 | 6 850 | 37,6% | 6 850 | 37,6% | 7 048 | 40,6% | (2,8%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 5 000 | - | - | - | - | - | - | - |
| Licences or permits | - | 5 | - | 5 | - | - | - | (100,0%) |
| Transfer and subsidies - Operational | 105 636 | - | - | - | - | 41 402 | 40,0% | (100,0%) |
| Interest | 10 800 | 4 135 | 38,3% | 4 135 | 38,3% | 3 625 | 33,6% | 14,1% |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **256 003** | **29 370** | **11,5%** | **29 370** | **11,5%** | **9 668** | **3,9%** | **203,8%** |
| Employee related costs | 94 705 | 16 465 | 17,4% | 16 465 | 17,4% | 7 792 | 8,6% | 111,3% |
| Remuneration of councillors | 5 975 | 909 | 15,2% | 909 | 15,2% | 442 | 7,6% | 105,8% |
| Bulk purchases - electricity | 54 000 | 6 203 | 11,5% | 6 203 | 11,5% | - | - | (100,0%) |
| Inventory consumed | 9 020 | 1 915 | 21,2% | 1 915 | 21,2% | 271 | 2,6% | 606,7% |
| Debt impairment | 25 086 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 24 988 | - | - | - | - | - | - | - |
| Interest | 15 000 | 993 | 6,6% | 993 | 6,6% | - | - | (100,0%) |
| Contracted services | 9 000 | 2 854 | 31,7% | 2 854 | 31,7% | 698 | 6,5% | 309,1% |
| Transfers and subsidies | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | (618) | - | (618) | - | - | - | (100,0%) |
| Operational costs | 17 630 | 649 | 3,7% | 649 | 3,7% | 466 | 2,4% | 39,3% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | 600 | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **3 930** | **(17 215)** | **-** | **(17 215)** | **-** | **47 182** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 48 865 | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **52 795** | **(17 215)** | | **(17 215)** | | **47 182** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **52 795** | **(17 215)** | | **(17 215)** | | **47 182** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **52 795** | **(17 215)** | | **(17 215)** | | **47 182** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **52 795** | **(17 215)** | | **(17 215)** | | **47 182** | | |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **48 222** | **0** | **-** | **0** | **-** | **4 022** | **6,6%** | **(100,0%)** |
| National Government | 47 722 | - | - | - | - | 3 407 | 5,8% | (100,0%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **47 722** | **-** | **-** | **-** | **-** | **3 407** | **5,8%** | **(100,0%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 500 | 0 | - | 0 | - | 615 | 31,5% | (100,0%) |
| **Capital Expenditure Functional** | **48 222** | **0** | **-** | **0** | **-** | **4 022** | **6,6%** | **(100,0%)** |
| **Municipal governance and administration** | **250** | **0** | **,1%** | **0** | **,1%** | **584** | **33,4%** | **(100,0%)** |
| Executive and Council | - | - | - | - | - | - | - | - |
| Finance and administration | 250 | 0 | ,1% | 0 | ,1% | 584 | 33,4% | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **1 501** | **-** | **-** | **-** | **-** | **10** | **,2%** | **(100,0%)** |
| Community and Social Services | - | - | - | - | - | 10 | - | (100,0%) |
| Sport And Recreation | 1 501 | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **11 760** | **-** | **-** | **-** | **-** | **702** | **39,6%** | **(100,0%)** |
| Planning and Development | - | - | - | - | - | - | - | - |
| Road Transport | 11 760 | - | - | - | - | 702 | 39,6% | (100,0%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **34 712** | **-** | **-** | **-** | **-** | **2 726** | **5,2%** | **(100,0%)** |
| Energy sources | 8 994 | - | - | - | - | - | - | - |
| Water Management | 5 250 | - | - | - | - | 115 | ,5% | (100,0%) |
| Waste Water Management | 20 468 | - | - | - | - | 2 611 | 11,4% | (100,0%) |
| Waste Management | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **252 176** | **492** | **,2%** | **492** | **,2%** | **45 704** | **16,4%** | **(98,9%)** |
| Property rates | 25 722 | 1 622 | 6,3% | 1 622 | 6,3% | 676 | 3,2% | 139,9% |
| Service charges | 66 480 | (1 188) | (1,8%) | (1 188) | (1,8%) | 863 | 1,1% | (237,7%) |
| Other revenue | 5 353 | 58 | 1,1% | 58 | 1,1% | (16) | (,1%) | (455,0%) |
| Transfers and Subsidies - Operational | 105 636 | - | - | - | - | 41 402 | 39,9% | (100,0%) |
| Transfers and Subsidies - Capital | 48 865 | - | - | - | - | 2 780 | 4,7% | (100,0%) |
| Interest | 100 | - | - | - | - | 0 | ,3% | (100,0%) |
| Dividends | 20 | - | - | - | - | - | - | - |
| **Payments** | **(205 330)** | **(8 396)** | **4,1%** | **(8 396)** | **4,1%** | **(12 017)** | **6,2%** | **(30,1%)** |
| Suppliers and employees | (190 330) | (8 396) | 4,4% | (8 396) | 4,4% | (12 006) | 6,7% | (30,1%) |
| Finance charges | (15 000) | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | (11) | - | (100,0%) |
| **Net Cash from/(used) Operating Activities** | **46 846** | **(7 904)** | **(16,9%)** | **(7 904)** | **(16,9%)** | **33 688** | **39,7%** | **(123,5%)** |
| **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** | **(48 222)** | **(918)** | **1,9%** | **(918)** | **1,9%** | **(2 719)** | **4,5%** | **(66,2%)** |
| Capital assets | (48 222) | (918) | 1,9% | (918) | 1,9% | (2 719) | 4,5% | (66,2%) |
| **Net Cash from/(used) Investing Activities** | **(48 222)** | **(918)** | **1,9%** | **(918)** | **1,9%** | **(2 719)** | **4,5%** | **(66,2%)** |
| **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** | **(1 376)** | **(8 822)** | **641,3%** | **(8 822)** | **641,3%** | **30 969** | **127,5%** | **(128,5%)** |
| Cash/cash equivalents at the year begin: | 34 074 | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end: | **32 698** | **(6 586)** | **(20,1%)** | **(6 586)** | **(20,1%)** | **30 116** | **116,4%** | **(121,9%)** |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 | - | - | - | - | - | - | - | - | - | - | 139 | - | - | - |
| **Total By Income Source** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **139** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | - | - | - | - | - | - | - | - | - | - | 139 | - | - | - |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **139** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 1 937 | ,9% | 1 253 | ,6% | 2 083 | 1,0% | 201 575 | 97,5% | 206 848 | 100,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **1 937** | **,9%** | **1 253** | **,6%** | **2 083** | **1,0%** | **201 575** | **97,5%** | **206 848** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Mopedi Mohale | 051 673 9600 |
| Chief Financial Officer | Mr Pihi Vincent Litabe | 051 673 9600 |

Source Local Government Database

1. All figures in this report are unaudited.

# FREE STATE: XHARIEP (DC16)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **66 396** | **25 002** | **37,7%** | **25 002** | **37,7%** | **29 023** | **45,2%** | **(13,9%)** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | 82 | 25 | 30,0% | 25 | 30,0% | 25 | 52,7% | (2,9%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 5 | 2 | 30,7% | 2 | 30,7% | 1 | 26,0% | 18,1% |
| Interest earned from Current and Non Current Assets | 1 825 | 530 | 29,1% | 530 | 29,1% | 443 | 46,7% | 19,6% |
| Dividends | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 872 | 208 | 23,9% | 208 | 23,9% | 179 | 23,7% | 16,2% |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - |
| Licences or permits | 550 | 45 | 8,3% | 45 | 8,3% | 18 | 6,7% | 151,3% |
| Transfer and subsidies - Operational | 63 062 | 24 192 | 38,4% | 24 192 | 38,4% | 28 356 | 45,6% | (14,7%) |
| Interest | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **66 179** | **18 101** | **27,4%** | **18 101** | **27,4%** | **16 726** | **26,2%** | **8,2%** |
| Employee related costs | 52 125 | 12 948 | 24,8% | 12 948 | 24,8% | 12 417 | 24,3% | 4,3% |
| Remuneration of councillors | 5 406 | 1 269 | 23,5% | 1 269 | 23,5% | 1 104 | 22,6% | 14,9% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - |
| Inventory consumed | - | - | - | - | - | - | - | - |
| Debt impairment | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 500 | - | - | - | - | - | - | - |
| Interest | 50 | 1 | 1,4% | 1 | 1,4% | 14 | 28,4% | (95,0%) |
| Contracted services | 5 549 | 2 597 | 46,8% | 2 597 | 46,8% | 1 916 | 45,7% | 35,6% |
| Transfers and subsidies | 65 | 30 | 45,9% | 30 | 45,9% | - | - | (100,0%) |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - |
| Operational costs | 2 483 | 1 257 | 50,6% | 1 257 | 50,6% | 1 275 | 39,9% | (1,4%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **217** | **6 900** | **-** | **6 900** | **-** | **12 297** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 3 705 | - | - | - | - | 389 | - | (100,0%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **3 922** | **6 900** | | **6 900** | | **12 687** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **3 922** | **6 900** | | **6 900** | | **12 687** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **3 922** | **6 900** | | **6 900** | | **12 687** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **3 922** | **6 900** | | **6 900** | | **12 687** | | |

### Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **3 914** | **22 191** | **567,0%** | **22 191** | **567,0%** | **26** | **13,1%** | **84 467,2%** |
| National Government | 3 705 | 23 761 | 641,3% | 23 761 | 641,3% | - | - | (100,0%) |
| Provincial Government | 150 | (1 478) | (985,5%) | (1 478) | (985,5%) | - | - | (100,0%) |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **3 855** | **22 282** | **578,0%** | **22 282** | **578,0%** | **-** | **-** | **(100,0%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 59 | (91) | (154,5%) | (91) | (154,5%) | 26 | 13,1% | (447,3%) |
| **Capital Expenditure Functional** | **3 914** | **22 056** | **563,5%** | **22 056** | **563,5%** | **66** | **33,1%** | **33 197,0%** |
| **Municipal governance and administration** | **179** | **(1 456)** | **(813,4%)** | **(1 456)** | **(813,4%)** | **66** | **33,1%** | **(2 298,0%)** |
| Executive and Council | 30 | (169) | (564,9%) | (169) | (564,9%) | - | - | (100,0%) |
| Finance and administration | 149 | (1 287) | (863,4%) | (1 287) | (863,4%) | 66 | 33,1% | (2 042,2%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **30** | **(248)** | **(828,2%)** | **(248)** | **(828,2%)** | **-** | **-** | **(100,0%)** |
| Planning and Development | 30 | (248) | (828,2%) | (248) | (828,2%) | - | - | (100,0%) |
| Road Transport | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **3 705** | **23 761** | **641,3%** | **23 761** | **641,3%** | **-** | **-** | **(100,0%)** |
| Energy sources | 3 705 | 20 507 | 553,5% | 20 507 | 553,5% | - | - | (100,0%) |
| Water Management | - | 3 254 | - | 3 254 | - | - | - | (100,0%) |
| Waste Water Management | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **70 096** | **(110 566)** | **(157,7%)** | **(110 566)** | **(157,7%)** | **-** | **-** | **(100,0%)** |
| Property rates | - | - | - | - | - | - | - | - |
| Service charges | - | - | - | - | - | - | - | - |
| Other revenue | 1 504 | (110 566) | (7 351,4%) | (110 566) | (7 351,4%) | - | - | (100,0%) |
| Transfers and Subsidies - Operational | 63 062 | - | - | - | - | - | - | - |
| Transfers and Subsidies - Capital | 3 705 | - | - | - | - | - | - | - |
| Interest | 1 825 | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(66 537)** | **(10 469)** | **15,7%** | **(10 469)** | **15,7%** | **8 127** | **(12,6%)** | **(228,8%)** |
| Suppliers and employees | (66 421) | (10 469) | 15,8% | (10 469) | 15,8% | 8 127 | (12,6%) | (228,8%) |
| Finance charges | (50) | - | - | - | - | - | - | - |
| Transfers and grants | (65) | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **3 559** | **(121 034)** | **(3 400,4%)** | **(121 034)** | **(3 400,4%)** | **8 127** | **(821,3%)** | **(1 589,3%)** |
| **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** | **(4 501)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Capital assets | (4 501) | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(4 501)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **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** | **(942)** | **(121 034)** | **12 853,4%** | **(121 034)** | **12 853,4%** | **8 127** | **(666,4%)** | **(1 589,3%)** |
| Cash/cash equivalents at the year begin: | - | - | - | - | - | 307 | - | (100,0%) |
| Cash/cash equivalents at the year end: | (942) | (35 994) | 3 822,4% | (35 994) | 3 822,4% | 8 434 | (691,6%) | (526,8%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 | 73 | ,5% | 64 | ,4% | 67 | ,4% | 14 737 | 98,6% | 14 941 | 100,0% | - | - | - | - |
| **Total By Income Source** | **73** | **,5%** | **64** | **,4%** | **67** | **,4%** | **14 737** | **98,6%** | **14 941** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 63 | ,4% | 63 | ,4% | 42 | ,3% | 14 251 | 98,8% | 14 419 | 96,5% | - | - | - | - |
| Commercial | - | - | - | - | - | - | 480 | 100,0% | 480 | 3,2% | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 10 | 23,5% | 2 | 3,6% | 25 | 59,2% | 6 | 13,7% | 42 | ,3% | - | - | - | - |
| **Total By Customer Group** | **73** | **,5%** | **64** | **,4%** | **67** | **,4%** | **14 737** | **98,6%** | **14 941** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | - | - | - | - | - | - | - | - | - | - |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 333 | 2,0% | (3) | - | (56) | (,3%) | 16 579 | 98,4% | 16 854 | 100,0% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **333** | **2,0%** | **(3)** | **-** | **(56)** | **(,3%)** | **16 579** | **98,4%** | **16 854** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Ms Lebohang Moletsane | 051 713 9304 |
| Chief Financial Officer | Mr Mpho Matthews David Tamasane | 051 011 2238 |

Source Local Government Database

1. All figures in this report are unaudited.

## FREE STATE: MASILONYANA (FS181)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **450 903** | **84 048** | **18,6%** | **84 048** | **18,6%** | **5 646** | **1,4%** | **1 388,6%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 63 455 | 3 237 | 5,1% | 3 237 | 5,1% | 914 | 1,6% | 254,2% |
| Service charges - Water | 41 625 | 14 374 | 34,5% | 14 374 | 34,5% | 1 368 | 3,5% | 951,1% |
| Service charges - Waste Water Management | 23 683 | 8 988 | 37,9% | 8 988 | 37,9% | 2 924 | 10,7% | 207,3% |
| Service charges - Waste Management | 11 977 | 4 703 | 39,3% | 4 703 | 39,3% | 142 | ,9% | 3 208,2% |
| Sale of Goods and Rendering of Services | 14 248 | 135 | 1,0% | 135 | 1,0% | 45 | 2,7% | 200,1% |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 2 088 | 23 827 | 1 141,2% | 23 827 | 1 141,2% | 293 | 14,7% | 8 030,1% |
| Interest earned from Current and Non Current Assets | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 110 | 200 | 182,4% | 200 | 182,4% | 74 | 70,7% | 169,4% |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 93 038 | 28 547 | 30,7% | 28 547 | 30,7% | (114) | (,1%) | (25 090,1%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - |
| Licences or permits | 308 | 36 | 11,8% | 36 | 11,8% | - | - | (100,0%) |
| Transfer and subsidies - Operational | 200 372 | - | - | - | - | - | - | - |
| Interest | - | 0 | - | 0 | - | - | - | (100,0%) |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **449 852** | **5 767** | **1,3%** | **5 767** | **1,3%** | **3 841** | **,9%** | **50,1%** |
| Employee related costs | 172 963 | 16 | - | 16 | - | 39 | - | (58,5%) |
| Remuneration of councillors | 8 339 | - | - | - | - | - | - | - |
| Bulk purchases - electricity | 35 100 | - | - | - | - | - | - | - |
| Inventory consumed | 44 228 | 2 | - | 2 | - | 135 | ,6% | (98,8%) |
| Debt impairment | 32 595 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 47 714 | - | - | - | - | - | - | - |
| Interest | 6 264 | - | - | - | - | - | - | - |
| Contracted services | 55 444 | 3 183 | 5,7% | 3 183 | 5,7% | 2 809 | 6,1% | 13,3% |
| Transfers and subsidies | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 7 204 | - | - | - | - | - | - | - |
| Operational costs | 40 002 | 2 566 | 6,4% | 2 566 | 6,4% | 859 | 2,7% | 198,9% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **1 051** | **78 280** | **-** | **78 280** | **-** | **1 805** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 43 114 | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **44 165** | **78 280** | | **78 280** | | **1 805** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **44 165** | **78 280** | | **78 280** | | **1 805** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **44 165** | **78 280** | | **78 280** | | **1 805** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **44 165** | **78 280** | | **78 280** | | **1 805** | | |

### Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **65 297** | **(1 641 931)** | **(2 514,6%)** | **(1 641 931)** | **(2 514,6%)** | **75** | **,1%** | **(2 189 340,7%)** |
| National Government | 65 297 | (77 777) | (119,1%) | (77 777) | (119,1%) | 75 | ,1% | (103 802,2%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **65 297** | **(77 777)** | **(119,1%)** | **(77 777)** | **(119,1%)** | **75** | **,1%** | **(103 802,2%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | - | (1 564 154) | - | (1 564 154) | - | - | - | (100,0%) |
| **Capital Expenditure Functional** | **77 731** | **(1 673 749)** | **(2 153,3%)** | **(1 673 749)** | **(2 153,3%)** | **75** | **,1%** | **(2 231 764,8%)** |
| **Municipal governance and administration** | **5 150** | **(1 566 278)** | **(30 415,5%)** | **(1 566 278)** | **(30 415,5%)** | **-** | **-** | **(100,0%)** |
| Executive and Council | 2 366 | 13 | ,6% | 13 | ,6% | - | - | (100,0%) |
| Finance and administration | 2 784 | (1 566 291) | (56 268,6%) | (1 566 291) | (56 268,6%) | - | - | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **5 424** | **(4 558)** | **(84,0%)** | **(4 558)** | **(84,0%)** | **-** | **-** | **(100,0%)** |
| Community and Social Services | 1 261 | - | - | - | - | - | - | - |
| Sport And Recreation | 2 297 | (1 853) | (80,7%) | (1 853) | (80,7%) | - | - | (100,0%) |
| Public Safety | 1 344 | (2 704) | (201,2%) | (2 704) | (201,2%) | - | - | (100,0%) |
| Housing | 522 | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **7 550** | **(9 904)** | **(131,2%)** | **(9 904)** | **(131,2%)** | **-** | **-** | **(100,0%)** |
| Planning and Development | 1 300 | - | - | - | - | - | - | - |
| Road Transport | 6 250 | (9 904) | (158,5%) | (9 904) | (158,5%) | - | - | (100,0%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **59 607** | **(93 009)** | **(156,0%)** | **(93 009)** | **(156,0%)** | **75** | **,1%** | **(124 111,6%)** |
| Energy sources | 6 000 | (18 186) | (303,1%) | (18 186) | (303,1%) | - | - | (100,0%) |
| Water Management | 31 753 | (6 330) | (19,9%) | (6 330) | (19,9%) | 75 | ,2% | (8 540,0%) |
| Waste Water Management | 21 042 | (38 799) | (184,4%) | (38 799) | (184,4%) | - | - | (100,0%) |
| Waste Management | 813 | (29 694) | (3 651,4%) | (29 694) | (3 651,4%) | - | - | (100,0%) |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **378 094** | **(25 030)** | **(6,6%)** | **(25 030)** | **(6,6%)** | **11 699** | **2,7%** | **(314,0%)** |
| Property rates | 49 368 | (15 947) | (32,3%) | (15 947) | (32,3%) | 10 120 | 18,3% | (257,6%) |
| Service charges | 73 284 | (8 640) | (11,8%) | (8 640) | (11,8%) | 1 459 | 1,4% | (692,2%) |
| Other revenue | 14 357 | (494) | (3,4%) | (494) | (3,4%) | 119 | 6,4% | (513,7%) |
| Transfers and Subsidies - Operational | 197 971 | - | - | - | - | - | - | - |
| Transfers and Subsidies - Capital | 43 114 | 51 | ,1% | 51 | ,1% | - | - | (100,0%) |
| Interest | - | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(336 425)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Suppliers and employees | (330 161) | - | - | - | - | - | - | - |
| Finance charges | (6 264) | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **41 669** | **(25 030)** | **(60,1%)** | **(25 030)** | **(60,1%)** | **11 699** | **8,7%** | **(314,0%)** |
| **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** | **(64 297)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Capital assets | (64 297) | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(64 297)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **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** | **(22 628)** | **(25 030)** | **110,6%** | **(25 030)** | **110,6%** | **11 699** | **43,2%** | **(314,0%)** |
| Cash/cash equivalents at the year begin: | 555 596 | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end: | 532 968 | (5 753) | (1,1%) | (5 753) | (1,1%) | 11 699 | 6,4% | (149,2%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 12 326 | 2,3% | - | - | 6 081 | 1,1% | 522 217 | 96,6% | 540 624 | 27,3% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 2 228 | 2,3% | - | - | 926 | 1,0% | 93 579 | 96,7% | 96 733 | 4,9% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 17 444 | 3,4% | - | - | 8 404 | 1,6% | 489 050 | 95,0% | 514 898 | 26,0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 7 135 | 2,4% | - | - | 3 492 | 1,2% | 291 113 | 96,5% | 301 740 | 15,2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | (4) | - | - | - | (2) | - | 49 890 | 100,0% | 49 885 | 2,5% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 58 202 | 100,0% | 58 202 | 2,9% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 20 681 | 5,6% | - | - | 10 534 | 2,9% | 335 335 | 91,5% | 366 550 | 18,5% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | (1 887) | (3,5%) | (188) | (,4%) | (105) | (,2%) | 55 823 | 104,1% | 53 643 | 2,7% | - | - | - | - |
| **Total By Income Source** | **57 923** | **2,9%** | **(188)** | **-** | **29 330** | **1,5%** | **1 895 209** | **95,6%** | **1 982 274** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 3 138 | 2,7% | (24) | - | 2 226 | 1,9% | 113 014 | 95,5% | 118 354 | 6,0% | - | - | - | - |
| Commercial | 2 497 | 4,1% | (14) | - | 1 195 | 2,0% | 57 265 | 94,0% | 60 943 | 3,1% | - | - | - | - |
| Households | 51 535 | 2,9% | (144) | - | 25 570 | 1,4% | 1 719 122 | 95,7% | 1 796 083 | 90,6% | - | - | - | - |
| Other | 752 | 10,9% | (6) | (,1%) | 340 | 4,9% | 5 808 | 84,3% | 6 894 | ,3% | - | - | - | - |
| **Total By Customer Group** | **57 923** | **2,9%** | **(188)** | **-** | **29 330** | **1,5%** | **1 895 209** | **95,6%** | **1 982 274** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | 89 215 | 100,0% | 89 215 | 21,9% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | (2 990) | (1,3%) | 1 005 | ,4% | 2 | - | 227 305 | 100,9% | 225 322 | 55,4% |
| Auditor-General | - | - | - | - | (3 973) | 78,9% | (1 059) | 21,1% | (5 032) | (1,2%) |
| Other | (2 776) | (2,8%) | 289 | ,3% | 2 093 | 2,1% | 97 967 | 100,4% | 97 573 | 24,0% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **(5 766)** | **(1,4%)** | **1 295** | **,3%** | **(1 878)** | **(,5%)** | **413 426** | **101,6%** | **407 077** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Mojalefa Matlole | 057 733 0106 |
| Chief Financial Officer | Mr Amos Makoae Makoae | 057 733 2842 |

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: TOKOLOGO (FS182)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025**

## Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **307 280** | **79 163** | **25,8%** | **79 163** | **25,8%** | **34 071** | **12,9%** | **132,3%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 33 152 | 7 502 | 22,6% | 7 502 | 22,6% | 1 882 | 6,9% | 298,7% |
| Service charges - Water | 5 192 | 1 851 | 35,7% | 1 851 | 35,7% | 1 634 | 28,9% | 13,3% |
| Service charges - Waste Water Management | 17 020 | 6 058 | 35,6% | 6 058 | 35,6% | 5 264 | 21,9% | 15,1% |
| Service charges - Waste Management | 29 070 | 3 857 | 13,3% | 3 857 | 13,3% | 3 409 | 10,5% | 13,1% |
| Sale of Goods and Rendering of Services | 430 | 163 | 38,0% | 163 | 38,0% | 60 | 11,0% | 174,1% |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 41 286 | 10 888 | 26,4% | 10 888 | 26,4% | 10 587 | 22,8% | 2,8% |
| Interest earned from Current and Non Current Assets | - | - | - | - | - | 25 | - | (100,0%) |
| Dividends | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 123 | 99 | 80,6% | 99 | 80,6% | 7 | 5,5% | 1 390,6% |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 44 | 109 | 248,9% | 109 | 248,9% | 150 | 167,8% | (27,2%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 33 776 | 7 233 | 21,4% | 7 233 | 21,4% | 4 580 | 13,7% | 57,9% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 54 | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 142 145 | 39 362 | 27,7% | 39 362 | 27,7% | 3 252 | 3,8% | 1 110,6% |
| Interest | 4 989 | 2 040 | 40,9% | 2 040 | 40,9% | 3 222 | 35,7% | (36,7%) |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **337 643** | **88 725** | **26,3%** | **88 725** | **26,3%** | **52 342** | **20,7%** | **69,5%** |
| Employee related costs | 59 527 | 13 190 | 22,2% | 13 190 | 22,2% | 13 769 | 17,2% | (4,2%) |
| Remuneration of councillors | 6 054 | 1 455 | 24,0% | 1 455 | 24,0% | 1 446 | 26,9% | ,6% |
| Bulk purchases - electricity | 30 782 | 11 936 | 38,8% | 11 936 | 38,8% | 14 658 | 58,6% | (18,6%) |
| Inventory consumed | 14 040 | 1 239 | 8,8% | 1 239 | 8,8% | 964 | 11,5% | 28,5% |
| Debt impairment | 56 152 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 25 967 | - | - | - | - | - | - | - |
| Interest | 21 589 | 10 814 | 50,1% | 10 814 | 50,1% | 8 588 | 171,8% | 25,9% |
| Contracted services | 89 889 | 46 130 | 51,3% | 46 130 | 51,3% | 8 699 | 27,8% | 430,3% |
| Transfers and subsidies | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 17 807 | - | - | - | - | - | - | - |
| Operational costs | 15 836 | 3 961 | 25,0% | 3 961 | 25,0% | 4 218 | 30,3% | (6,1%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(30 363)** | **(9 562)** | **-** | **(9 562)** | **-** | **(18 271)** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 42 080 | 4 193 | 10,0% | 4 193 | 10,0% | 70 787 | 85,5% | (94,1%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **11 717** | **(5 369)** | | **(5 369)** | | **52 516** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **11 717** | **(5 369)** | | **(5 369)** | | **52 516** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **11 717** | **(5 369)** | | **(5 369)** | | **52 516** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **11 717** | **(5 369)** | | **(5 369)** | | **52 516** | | |

## Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **42 080** | **3 646** | **8,7%** | **3 646** | **8,7%** | **60 221** | **67,0%** | **(93,9%)** |
| National Government | 42 080 | 3 646 | 8,7% | 3 646 | 8,7% | 60 221 | 67,0% | (93,9%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **42 080** | **3 646** | **8,7%** | **3 646** | **8,7%** | **60 221** | **67,0%** | **(93,9%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - |
| **Capital Expenditure Functional** | **42 080** | **3 646** | **8,7%** | **3 646** | **8,7%** | **60 221** | **67,0%** | **(93,9%)** |
| **Municipal governance and administration** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Executive and Council | - | - | - | - | - | - | - | - |
| Finance and administration | - | - | - | - | - | - | - | - |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **0** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | 0 | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **18 300** | **-** | **-** | **-** | **-** | **5 748** | **30,9%** | **(100,0%)** |
| Planning and Development | - | - | - | - | - | - | - | - |
| Road Transport | 18 300 | - | - | - | - | 5 748 | 30,9% | (100,0%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **23 780** | **3 646** | **15,3%** | **3 646** | **15,3%** | **54 473** | **76,5%** | **(93,3%)** |
| Energy sources | 0 | - | - | - | - | - | - | - |
| Water Management | 0 | - | - | - | - | 54 473 | 110,9% | (100,0%) |
| Waste Water Management | 23 780 | 3 646 | 15,3% | 3 646 | 15,3% | - | - | (100,0%) |
| Waste Management | 0 | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **357 332** | **5 760** | **1,6%** | **5 760** | **1,6%** | **8 235** | **3,4%** | **(30,1%)** |
| Property rates | 28 137 | 392 | 1,4% | 392 | 1,4% | 3 436 | 22,8% | (88,6%) |
| Service charges | 54 570 | 890 | 1,6% | 890 | 1,6% | 4 433 | 16,8% | (79,9%) |
| Other revenue | 62 645 | 3 806 | 6,1% | 3 806 | 6,1% | 364 | 91,0% | 946,0% |
| Transfers and Subsidies - Operational | 128 614 | 636 | ,5% | 636 | ,5% | - | - | (100,0%) |
| Transfers and Subsidies - Capital | 42 080 | - | - | - | - | - | - | - |
| Interest | 41 286 | 37 | ,1% | 37 | ,1% | 3 | - | 1 258,0% |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(269 748)** | **(31 472)** | **11,7%** | **(31 472)** | **11,7%** | **(118 828)** | **74,0%** | **(73,5%)** |
| Suppliers and employees | (248 159) | (31 472) | 12,7% | (31 472) | 12,7% | (118 828) | 75,2% | (73,5%) |
| Finance charges | (21 589) | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **87 584** | **(25 712)** | **(29,4%)** | **(25 712)** | **(29,4%)** | **(110 593)** | **(132,8%)** | **(76,8%)** |
| **Cash Flow from Investing Activities** | | | | | | | | |
| **Receipts** | **(0)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | (0) | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - |
| **Payments** | **(48 392)** | **(1 478)** | **3,1%** | **(1 478)** | **3,1%** | **-** | **-** | **(100,0%)** |
| Capital assets | (48 392) | (1 478) | 3,1% | (1 478) | 3,1% | - | - | (100,0%) |
| **Net Cash from/(used) Investing Activities** | **(48 392)** | **(1 478)** | **3,1%** | **(1 478)** | **3,1%** | **-** | **-** | **(100,0%)** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - |
| **Payments** | **(0)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | (0) | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **(0)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **39 192** | **(27 190)** | **(69,4%)** | **(27 190)** | **(69,4%)** | **(110 593)** | **(21 130,3%)** | **(75,4%)** |
| Cash/cash equivalents at the year begin: | 1 279 | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end: | **40 471** | **(2 618)** | **(6,5%)** | **(2 618)** | **(6,5%)** | **(110 593)** | **(2 963,9%)** | **(97,6%)** |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 2 063 | 4,2% | 1 013 | 2,0% | 896 | 1,8% | 45 552 | 92,0% | 49 524 | 7,6% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1 168 | 6,0% | 420 | 2,1% | 289 | 1,5% | 17 698 | 90,4% | 19 575 | 3,0% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 5 964 | 6,4% | 2 634 | 2,8% | 2 580 | 2,8% | 82 529 | 88,1% | 93 707 | 14,3% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 8 529 | 2,9% | 4 252 | 1,4% | 3 894 | 1,3% | 277 738 | 94,3% | 294 413 | 45,0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 5 451 | 2,8% | 2 717 | 1,4% | 2 470 | 1,3% | 180 842 | 94,4% | 191 479 | 29,3% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 93 | 2,1% | 40 | ,9% | 40 | ,9% | 4 262 | 96,1% | 4 435 | ,7% | - | - | - | - |
| Interest on Arrear Debtor Accounts | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 42 | 6,0% | 31 | 4,4% | 8 | 1,2% | 613 | 88,4% | 694 | ,1% | - | - | - | - |
| **Total By Income Source** | **23 309** | **3,6%** | **11 107** | **1,7%** | **10 179** | **1,6%** | **609 233** | **93,2%** | **653 827** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 5 006 | 7,2% | 2 307 | 3,3% | 2 054 | 3,0% | 60 105 | 86,5% | 69 472 | 10,6% | - | - | - | - |
| Commercial | 1 259 | 6,3% | 452 | 2,3% | 654 | 3,3% | 17 531 | 88,1% | 19 897 | 3,0% | - | - | - | - |
| Households | 16 301 | 2,9% | 7 895 | 1,4% | 7 340 | 1,3% | 527 023 | 94,4% | 558 559 | 85,4% | - | - | - | - |
| Other | 742 | 12,6% | 453 | 7,7% | 130 | 2,2% | 4 573 | 77,5% | 5 899 | ,9% | - | - | - | - |
| **Total By Customer Group** | **23 309** | **3,6%** | **11 107** | **1,7%** | **10 179** | **1,6%** | **609 233** | **93,2%** | **653 827** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | 32 | 100,0% | 32 | - |
| Trade Creditors | 8 929 | 3,3% | 10 026 | 3,7% | 9 486 | 3,5% | 245 279 | 89,6% | 273 720 | 96,7% |
| Auditor-General | - | - | - | - | - | - | 611 | 100,0% | 611 | ,2% |
| Other | 472 | 5,4% | 122 | 1,4% | - | - | 8 214 | 93,3% | 8 808 | 3,1% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **9 401** | **3,3%** | **10 148** | **3,6%** | **9 486** | **3,3%** | **254 136** | **89,7%** | **283 171** | **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 1ST QUARTER ENDED 30 SEPTEMBER 2025**

## Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **332 860** | **94 244** | **28,3%** | **94 244** | **28,3%** | **94 266** | **33,3%** | **-** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 64 740 | 17 846 | 27,6% | 17 846 | 27,6% | 19 270 | 25,4% | (7,4%) |
| Service charges - Water | 9 828 | 1 907 | 19,4% | 1 907 | 19,4% | 2 054 | 18,3% | (7,1%) |
| Service charges - Waste Water Management | 8 715 | 2 008 | 23,0% | 2 008 | 23,0% | 2 343 | 18,6% | (14,3%) |
| Service charges - Waste Management | 7 116 | 1 108 | 15,6% | 1 108 | 15,6% | 1 356 | 10,0% | (18,3%) |
| Sale of Goods and Rendering of Services | 1 458 | 193 | 13,3% | 193 | 13,3% | 306 | 21,4% | (36,9%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | - | - | - | - | - | - | - | - |
| Interest earned from Current and Non Current Assets | 3 219 | 553 | 17,2% | 553 | 17,2% | 859 | 36,1% | (35,7%) |
| Dividends | 241 | 59 | 24,5% | 59 | 24,5% | 105 | 50,1% | (43,8%) |
| Rent on Land | 600 | 449 | 74,8% | 449 | 74,8% | 449 | 70,9% | ,1% |
| Rental from Fixed Assets | 520 | 210 | 40,4% | 210 | 40,4% | 210 | 38,7% | (,1%) |
| Licence and permits | 545 | 19 | 3,4% | 19 | 3,4% | 23 | 26,1% | (19,8%) |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 6 000 | 125 | 2,1% | 125 | 2,1% | 105 | 11,1% | 19,3% |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 42 771 | 21 046 | 49,2% | 21 046 | 49,2% | 22 154 | 63,5% | (5,0%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1 012 | 62 | 6,2% | 62 | 6,2% | 229 | 24,5% | (72,7%) |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 109 873 | 46 834 | 42,6% | 46 834 | 42,6% | 42 900 | 40,8% | 9,2% |
| Interest | 46 000 | 1 825 | 4,0% | 1 825 | 4,0% | 1 904 | 8,6% | (4,1%) |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | 30 220 | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **280 734** | **70 306** | **25,0%** | **70 306** | **25,0%** | **38 559** | **15,2%** | **82,3%** |
| Employee related costs | 104 071 | 27 296 | 26,2% | 27 296 | 26,2% | 91 | ,1% | 29 925,8% |
| Remuneration of councillors | 6 988 | 1 756 | 25,1% | 1 756 | 25,1% | - | - | (100,0%) |
| Bulk purchases - electricity | 47 425 | 16 287 | 34,3% | 16 287 | 34,3% | 17 547 | 41,4% | (7,2%) |
| Inventory consumed | 13 553 | 2 864 | 21,1% | 2 864 | 21,1% | 1 461 | 10,8% | 96,1% |
| Debt impairment | 10 000 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 20 000 | - | - | - | - | - | - | - |
| Interest | 3 000 | 3 518 | 117,3% | 3 518 | 117,3% | 5 393 | 141,6% | (34,8%) |
| Contracted services | 41 808 | 9 741 | 23,3% | 9 741 | 23,3% | 5 938 | 13,7% | 64,1% |
| Transfers and subsidies | 10 | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 10 000 | 1 043 | 10,4% | 1 043 | 10,4% | 1 | - | 195 670,2% |
| Operational costs | 23 879 | 7 801 | 32,7% | 7 801 | 32,7% | 8 129 | 57,4% | (4,0%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **52 126** | **23 938** | **-** | **23 938** | **-** | **55 707** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 37 721 | 9 893 | 26,2% | 9 893 | 26,2% | 1 285 | 2,8% | 669,9% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **89 847** | **33 831** | | **33 831** | | **56 992** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **89 847** | **33 831** | | **33 831** | | **56 992** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **89 847** | **33 831** | | **33 831** | | **56 992** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **89 847** | **33 831** | | **33 831** | | **56 992** | | |

## Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **41 201** | **9 762** | **23,7%** | **9 762** | **23,7%** | **4 550** | **8,9%** | **114,6%** |
| National Government | 36 381 | 9 701 | 26,7% | 9 701 | 26,7% | 3 649 | 8,0% | 165,8% |
| Provincial Government | - | - | - | - | - | 630 | - | (100,0%) |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **36 381** | **9 701** | **26,7%** | **9 701** | **26,7%** | **4 279** | **9,4%** | **126,7%** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 4 820 | 61 | 1,3% | 61 | 1,3% | 271 | 5,1% | (77,4%) |
| **Capital Expenditure Functional** | **41 201** | **9 762** | **23,7%** | **9 762** | **23,7%** | **5 063** | **9,9%** | **92,8%** |
| **Municipal governance and administration** | **1 260** | **58** | **4,6%** | **58** | **4,6%** | **862** | **63,3%** | **(93,3%)** |
| Executive and Council | 480 | - | - | - | - | 116 | 27,4% | (100,0%) |
| Finance and administration | 780 | 58 | 7,5% | 58 | 7,5% | 746 | 79,6% | (92,2%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **8 041** | **547** | **6,8%** | **547** | **6,8%** | **658** | **494,8%** | **(16,8%)** |
| Community and Social Services | - | - | - | - | - | - | - | - |
| Sport And Recreation | 8 041 | 547 | 6,8% | 547 | 6,8% | 658 | 494,8% | (16,8%) |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **11 200** | **3** | **-** | **3** | **-** | **4 133** | **143,5%** | **(99,9%)** |
| Planning and Development | 100 | 3 | 3,2% | 3 | 3,2% | 39 | 35,0% | (91,8%) |
| Road Transport | 11 100 | - | - | - | - | 4 094 | 147,8% | (100,0%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **20 700** | **9 154** | **44,2%** | **9 154** | **44,2%** | **(589)** | **(1,3%)** | **(1 653,5%)** |
| Energy sources | 1 500 | - | - | - | - | 577 | 19,2% | (100,0%) |
| Water Management | 70 | 836 | 1 194,2% | 836 | 1 194,2% | 990 | 4,5% | (15,6%) |
| Waste Water Management | 19 100 | 8 318 | 43,5% | 8 318 | 43,5% | (2 156) | (10,1%) | (485,7%) |
| Waste Management | 30 | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **368 721** | **226 973** | **61,6%** | **226 973** | **61,6%** | **171 527** | **49,2%** | **32,3%** |
| Property rates | 64 467 | 11 337 | 17,6% | 11 337 | 17,6% | 5 829 | 12,2% | 94,5% |
| Service charges | 145 669 | 18 092 | 12,4% | 18 092 | 12,4% | 17 945 | 13,7% | ,8% |
| Other revenue | 11 141 | 126 022 | 1 131,2% | 126 022 | 1 131,2% | 89 097 | 634,5% | 41,4% |
| Transfers and Subsidies - Operational | 109 723 | 46 673 | 42,5% | 46 673 | 42,5% | 43 300 | 40,7% | 7,8% |
| Transfers and Subsidies - Capital | 37 721 | 24 849 | 65,9% | 24 849 | 65,9% | 15 306 | 33,3% | 62,4% |
| Interest | - | - | - | - | - | 50 | 1,9% | (100,0%) |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(246 387)** | **(27 497)** | **11,2%** | **(27 497)** | **11,2%** | **(53 376)** | **24,2%** | **(48,5%)** |
| Suppliers and employees | (243 387) | (27 497) | 11,3% | (27 497) | 11,3% | (53 376) | 24,4% | (48,5%) |
| Finance charges | (3 000) | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **122 334** | **199 476** | **163,1%** | **199 476** | **163,1%** | **118 151** | **92,7%** | **68,8%** |
| **Cash Flow from Investing Activities** | | | | | | | | |
| **Receipts** | **5 000** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | 5 000 | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - |
| **Payments** | **(41 191)** | **(11 236)** | **27,3%** | **(11 236)** | **27,3%** | **(4 660)** | **9,2%** | **141,1%** |
| Capital assets | (41 191) | (11 236) | 27,3% | (11 236) | 27,3% | (4 660) | 9,2% | 141,1% |
| **Net Cash from/(used) Investing Activities** | **(36 191)** | **(11 236)** | **31,0%** | **(11 236)** | **31,0%** | **(4 660)** | **9,2%** | **141,1%** |
| **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** | **86 143** | **188 240** | **218,5%** | **188 240** | **218,5%** | **113 491** | **147,7%** | **65,9%** |
| Cash/cash equivalents at the year begin: | 75 269 | 13 199 | 17,5% | 13 199 | 17,5% | 17 826 | 29,7% | (26,0%) |
| Cash/cash equivalents at the year end: | **161 412** | **201 439** | **124,8%** | **201 439** | **124,8%** | **131 170** | **95,9%** | **53,6%** |

## Part 4: Debtor Age Analysis

| | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | | Actual Bad Debts Written Off to Debtors | | Impairment -Bad Debts ito Council Policy | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 862 | 3,9% | 562 | 2,5% | 529 | 2,4% | 20 129 | 91,2% | 22 082 | 10,3% | 467 | 2,1% | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 3 764 | 13,7% | 3 102 | 11,3% | 4 454 | 16,2% | 16 184 | 58,8% | 27 504 | 12,9% | 1 920 | 7,0% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1 827 | 2,1% | 960 | 1,1% | 12 679 | 14,7% | 70 790 | 82,1% | 86 255 | 40,4% | (1 013) | (1,2%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 945 | 2,9% | 830 | 2,6% | 767 | 2,4% | 29 697 | 92,1% | 32 238 | 15,1% | 375 | 1,2% | - | - |
| Receivables from Exchange Transactions - Waste Management | 548 | 2,5% | 479 | 2,2% | 455 | 2,1% | 20 133 | 93,1% | 21 615 | 10,1% | 218 | 1,0% | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 622 | 2,6% | 619 | 2,6% | 591 | 2,5% | 21 956 | 92,3% | 23 789 | 11,1% | 74 | ,3% | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 124 | 100,0% | 124 | ,1% | (480) | (387,8%) | - | - |
| **Total By Income Source** | **8 568** | **4,0%** | **6 552** | **3,1%** | **19 474** | **9,1%** | **179 013** | **83,8%** | **213 607** | **100,0%** | **1 561** | **,7%** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 1 239 | 14,9% | 1 271 | 15,3% | 1 665 | 20,0% | 4 136 | 49,8% | 8 311 | 3,9% | 258 | 3,1% | - | - |
| Commercial | 4 272 | 3,5% | 3 046 | 2,5% | 15 831 | 12,8% | 100 555 | 81,3% | 123 704 | 57,9% | 518 | ,4% | - | - |
| Households | 3 057 | 3,7% | 2 235 | 2,7% | 1 978 | 2,4% | 74 322 | 91,1% | 81 592 | 38,2% | 785 | 1,0% | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **8 568** | **4,0%** | **6 552** | **3,1%** | **19 474** | **9,1%** | **179 013** | **83,8%** | **213 607** | **100,0%** | **1 561** | **,7%** | **-** | **-** |

## 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 | 4 853 | 2,8% | 6 812 | 3,9% | 7 762 | 4,4% | 156 477 | 89,0% | 175 904 | 80,0% |
| Bulk Water | 343 | 2,9% | 334 | 2,8% | - | - | 11 160 | 94,3% | 11 837 | 5,4% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 935 | 3,1% | 842 | 2,8% | 832 | 2,7% | 27 963 | 91,5% | 30 572 | 13,9% |
| Auditor-General | 1 439 | 100,0% | - | - | - | - | - | - | 1 439 | ,7% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **7 571** | **3,4%** | **7 988** | **3,6%** | **8 594** | **3,9%** | **195 600** | **89,0%** | **219 753** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Lucky Leseane | 051 853 1111 |
| Chief Financial Officer | Mr Sello Tsoleli | 051 853 1111 |

Source Local Government Database

1. All figures in this report are unaudited.

## FREE STATE: MATJHABENG (FS184)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | Q1 of 2024/25 to Q1 of 2025/26 |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **4 536 590** | **1 115 570** | **24,6%** | **1 115 570** | **24,6%** | **1 061 575** | **25,4%** | **5,1%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 939 762 | 253 872 | 27,0% | 253 872 | 27,0% | 248 913 | 30,5% | 2,0% |
| Service charges - Water | 633 687 | 139 885 | 22,1% | 139 885 | 22,1% | 122 381 | 21,1% | 14,3% |
| Service charges - Waste Water Management | 250 389 | 68 198 | 27,2% | 68 198 | 27,2% | 62 051 | 26,3% | 9,9% |
| Service charges - Waste Management | 162 414 | 42 694 | 26,3% | 42 694 | 26,3% | 38 384 | 25,1% | 11,2% |
| Sale of Goods and Rendering of Services | 38 098 | 1 970 | 5,2% | 1 970 | 5,2% | 1 087 | 3,0% | 81,2% |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 426 526 | 123 524 | 29,0% | 123 524 | 29,0% | 126 077 | 31,3% | (2,0%) |
| Interest earned from Current and Non Current Assets | 5 472 | 1 649 | 30,1% | 1 649 | 30,1% | 286 | 5,5% | 476,4% |
| Dividends | 42 | 18 | 42,5% | 18 | 42,5% | 32 | 80,1% | (43,8%) |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 51 666 | 6 378 | 12,3% | 6 378 | 12,3% | 6 038 | 20,2% | 5,6% |
| Licence and permits | 244 | 151 | 61,7% | 151 | 61,7% | 87 | 37,6% | 73,9% |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 560 915 | 1 048 | ,2% | 1 048 | ,2% | 1 548 | ,3% | (32,3%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 516 354 | 130 530 | 25,3% | 130 530 | 25,3% | 127 102 | 25,7% | 2,7% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 31 780 | 645 | 2,0% | 645 | 2,0% | 338 | 1,1% | 90,5% |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 781 418 | 324 368 | 41,5% | 324 368 | 41,5% | 306 669 | 41,6% | 5,8% |
| Interest | 57 820 | 20 639 | 35,7% | 20 639 | 35,7% | 20 581 | 37,2% | ,3% |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | 80 000 | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **4 523 421** | **351 438** | **7,8%** | **351 438** | **7,8%** | **105 129** | **3,1%** | **234,3%** |
| Employee related costs | 1 051 160 | 269 772 | 25,7% | 269 772 | 25,7% | 270 021 | 27,0% | (,1%) |
| Remuneration of councillors | 43 417 | 2 364 | 5,4% | 2 364 | 5,4% | 2 276 | 5,5% | 3,9% |
| Bulk purchases - electricity | 848 251 | 113 392 | 13,4% | 113 392 | 13,4% | (157 390) | (20,9%) | (172,0%) |
| Inventory consumed | 1 322 156 | 124 592 | 9,4% | 124 592 | 9,4% | (63 708) | (29,3%) | (295,6%) |
| Debt impairment | 255 959 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 279 381 | - | - | - | - | - | - | - |
| Interest | 206 612 | 6 227 | 3,0% | 6 227 | 3,0% | 44 | - | 13 961,1% |
| Contracted services | 129 277 | 16 730 | 12,9% | 16 730 | 12,9% | 20 450 | 19,8% | (18,2%) |
| Transfers and subsidies | 1 494 | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 100 000 | (208 153) | (208,2%) | (208 153) | (208,2%) | 3 754 | 3,8% | (5 644,2%) |
| Operational costs | 285 715 | 26 513 | 9,3% | 26 513 | 9,3% | 29 681 | 11,2% | (10,7%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **13 169** | **764 132** | **-** | **764 132** | **-** | **956 446** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 148 301 | 30 322 | 20,4% | 30 322 | 20,4% | 31 662 | 17,2% | (4,2%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **161 470** | **794 454** | | **794 454** | | **988 108** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **161 470** | **794 454** | | **794 454** | | **988 108** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **161 470** | **794 454** | | **794 454** | | **988 108** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **161 470** | **794 454** | | **794 454** | | **988 108** | | |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | Q1 of 2024/25 to Q1 of 2025/26 |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **140 263** | **59 013** | **42,1%** | **59 013** | **42,1%** | **27 680** | **13,8%** | **113,2%** |
| National Government | 111 679 | 24 211 | 21,7% | 24 211 | 21,7% | 23 138 | 12,6% | 4,6% |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **111 679** | **24 211** | **21,7%** | **24 211** | **21,7%** | **23 138** | **12,6%** | **4,6%** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 28 584 | 34 803 | 121,8% | 34 803 | 121,8% | 4 543 | 26,7% | 666,1% |
| **Capital Expenditure Functional** | **140 263** | **59 013** | **42,1%** | **59 013** | **42,1%** | **27 680** | **13,8%** | **113,2%** |
| **Municipal governance and administration** | **7 000** | **18 645** | **266,4%** | **18 645** | **266,4%** | **3 172** | **31,7%** | **487,8%** |
| Executive and Council | 7 000 | 16 174 | 231,1% | 16 174 | 231,1% | 3 067 | 30,7% | 427,3% |
| Finance and administration | - | 2 471 | - | 2 471 | - | 105 | - | 2 258,2% |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **35 414** | **1 134** | **3,2%** | **1 134** | **3,2%** | **1 211** | **34,3%** | **(6,3%)** |
| Community and Social Services | 24 775 | 1 010 | 4,1% | 1 010 | 4,1% | 1 191 | - | (15,2%) |
| Sport And Recreation | 10 639 | 124 | 1,2% | 124 | 1,2% | 20 | ,6% | 517,7% |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **5 000** | **9 778** | **195,6%** | **9 778** | **195,6%** | **12 049** | **37,4%** | **(18,8%)** |
| Planning and Development | - | - | - | - | - | - | - | - |
| Road Transport | 5 000 | 9 778 | 195,6% | 9 778 | 195,6% | 12 049 | 37,4% | (18,8%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **92 849** | **29 455** | **31,7%** | **29 455** | **31,7%** | **11 249** | **7,3%** | **161,9%** |
| Energy sources | 29 246 | 17 856 | 61,1% | 17 856 | 61,1% | 4 950 | 17,6% | 260,7% |
| Water Management | 15 969 | 8 654 | 54,2% | 8 654 | 54,2% | 2 538 | 126,9% | 241,0% |
| Waste Water Management | 47 634 | 2 945 | 6,2% | 2 945 | 6,2% | 3 760 | 3,0% | (21,7%) |
| Waste Management | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **3 821 262** | **396 663** | **10,4%** | **396 663** | **10,4%** | **315 638** | **9,2%** | **25,7%** |
| Property rates | 462 938 | 64 949 | 14,0% | 64 949 | 14,0% | 56 075 | 11,3% | 15,8% |
| Service charges | 1 792 766 | 239 433 | 13,4% | 239 433 | 13,4% | 222 660 | 11,2% | 7,5% |
| Other revenue | 630 424 | (279 960) | (44,4%) | (279 960) | (44,4%) | (298 962) | (727,0%) | (6,4%) |
| Transfers and Subsidies - Operational | 795 664 | 327 346 | 41,1% | 327 346 | 41,1% | 308 375 | 41,8% | 6,2% |
| Transfers and Subsidies - Capital | 133 955 | 36 938 | 27,6% | 36 938 | 27,6% | 24 072 | 13,1% | 53,4% |
| Interest | 5 472 | 7 939 | 145,1% | 7 939 | 145,1% | 3 386 | 65,6% | 134,5% |
| Dividends | 42 | 18 | 42,5% | 18 | 42,5% | 32 | 80,1% | (43,8%) |
| **Payments** | **(3 566 665)** | **(743 943)** | **20,9%** | **(743 943)** | **20,9%** | **(326 419)** | **10,0%** | **127,9%** |
| Suppliers and employees | (3 360 053) | (743 943) | 22,1% | (743 943) | 22,1% | (326 419) | 10,7% | 127,9% |
| Finance charges | (206 612) | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **254 597** | **(347 280)** | **(136,4%)** | **(347 280)** | **(136,4%)** | **(10 781)** | **(5,8%)** | **3 121,4%** |
| **Cash Flow from Investing Activities** | | | | | | | | |
| **Receipts** | **(211 794)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Proceeds on disposal of PPE | 80 000 | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | (291 299) | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | (495) | - | - | - | - | - | - | - |
| **Payments** | **(140 263)** | **(59 013)** | **42,1%** | **(59 013)** | **42,1%** | **(27 680)** | **13,8%** | **113,2%** |
| Capital assets | (140 263) | (59 013) | 42,1% | (59 013) | 42,1% | (27 680) | 13,8% | 113,2% |
| **Net Cash from/(used) Investing Activities** | **(352 057)** | **(59 013)** | **16,8%** | **(59 013)** | **16,8%** | **(27 680)** | **6,7%** | **113,2%** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **-** | **523** | **-** | **523** | **-** | **-** | **-** | **(100,0%)** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | 523 | - | 523 | - | - | - | (100,0%) |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **523** | **-** | **523** | **-** | **-** | **-** | **(100,0%)** |
| **Net Increase/(Decrease) in cash held** | **(97 460)** | **(405 770)** | **416,3%** | **(405 770)** | **416,3%** | **(38 461)** | **17,0%** | **955,0%** |
| Cash/cash equivalents at the year begin: | - | 32 609 | - | 32 609 | - | (354 058) | (34,3%) | (109,2%) |
| Cash/cash equivalents at the year end: | (97 460) | (382 192) | 392,2% | (382 192) | 392,2% | 6 166 | ,8% | (6 298,6%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 62 831 | 2,3% | 142 093 | 5,3% | 49 888 | 1,8% | 2 449 047 | 90,6% | 2 703 858 | 29,8% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 103 054 | 13,1% | 74 269 | 9,4% | 31 654 | 4,0% | 578 405 | 73,5% | 787 382 | 8,7% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 39 775 | 3,9% | 52 717 | 5,2% | 24 532 | 2,4% | 893 376 | 88,4% | 1 010 400 | 11,1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 25 213 | 2,0% | 48 823 | 4,0% | 21 555 | 1,7% | 1 137 781 | 92,2% | 1 233 372 | 13,6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 15 818 | 2,1% | 32 496 | 4,3% | 13 433 | 1,8% | 697 483 | 91,9% | 759 229 | 8,4% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1 732 | 1,0% | 1 803 | 1,0% | 1 718 | 1,0% | 174 172 | 97,1% | 179 425 | 2,0% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 48 083 | 2,1% | 105 892 | 4,5% | 47 743 | 2,0% | 2 129 307 | 91,3% | 2 331 025 | 25,7% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 007 | 1,3% | 2 029 | 2,5% | 342 | ,4% | 76 485 | 95,8% | 79 862 | ,9% | - | - | - | - |
| **Total By Income Source** | **297 513** | **3,3%** | **460 121** | **5,1%** | **190 863** | **2,1%** | **8 136 056** | **89,6%** | **9 084 554** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 17 419 | 6,4% | 14 351 | 5,3% | 15 662 | 5,7% | 225 693 | 82,6% | 273 124 | 3,0% | - | - | - | - |
| Commercial | 92 941 | 5,6% | 33 470 | 2,0% | 27 822 | 1,7% | 1 510 688 | 90,7% | 1 664 921 | 18,3% | - | - | - | - |
| Households | 187 153 | 2,6% | 412 301 | 5,8% | 147 380 | 2,1% | 6 399 676 | 89,5% | 7 146 509 | 78,7% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **297 513** | **3,3%** | **460 121** | **5,1%** | **190 863** | **2,1%** | **8 136 056** | **89,6%** | **9 084 554** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 238 525 | 3,4% | 159 704 | 2,2% | 21 | - | 6 706 573 | 94,4% | 7 104 824 | 39,1% |
| Bulk Water | 147 181 | 1,4% | 121 072 | 1,1% | 86 446 | ,8% | 10 326 149 | 96,7% | 10 680 848 | 58,8% |
| PAYE deductions | 14 638 | 100,0% | - | - | - | - | - | - | 14 638 | ,1% |
| VAT (output less input) | 2 706 | 100,0% | - | - | - | - | - | - | 2 706 | - |
| Pensions / Retirement deductions | 16 017 | 59,0% | 11 132 | 41,0% | - | - | - | - | 27 149 | ,1% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 19 065 | 5,7% | 9 868 | 3,0% | 7 519 | 2,3% | 296 764 | 89,1% | 333 216 | 1,8% |
| Auditor-General | 2 604 | 77,0% | 544 | 16,1% | 235 | 6,9% | - | - | 3 383 | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | 11 851 | 100,0% | - | - | - | - | - | - | 11 851 | ,1% |
| **Total** | **452 587** | **2,5%** | **302 320** | **1,7%** | **94 221** | **,5%** | **17 329 487** | **95,3%** | **18 178 614** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Ms Lauretta Williams | 057 391 3135 |
| Chief Financial Officer | Mr Thabo Panyani | 057 391 3416 |

Source Local Government Database

1. All figures in this report are unaudited.

# FREE STATE: NALA (FS185)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **546 493** | **198 817** | **36,4%** | **198 817** | **36,4%** | **156 210** | **27,3%** | **27,3%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 153 330 | 63 425 | 41,4% | 63 425 | 41,4% | 31 661 | 21,9% | 100,3% |
| Service charges - Water | 75 272 | 17 405 | 23,1% | 17 405 | 23,1% | 14 863 | 21,4% | 17,1% |
| Service charges - Waste Water Management | 34 912 | 12 525 | 35,9% | 12 525 | 35,9% | 11 600 | 35,2% | 8,0% |
| Service charges - Waste Management | 24 426 | 8 056 | 33,0% | 8 056 | 33,0% | 7 499 | 32,5% | 7,4% |
| Sale of Goods and Rendering of Services | 3 008 | 2 157 | 71,7% | 2 157 | 71,7% | 170 | 5,9% | 1 171,4% |
| Agency services | 5 | 4 | 74,4% | 4 | 74,4% | 0 | 6,0% | 1 133,3% |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 40 000 | 10 554 | 26,4% | 10 554 | 26,4% | 12 965 | 15,3% | (18,6%) |
| Interest earned from Current and Non Current Assets | 3 120 | 4 244 | 136,0% | 4 244 | 136,0% | 860 | 28,7% | 393,4% |
| Dividends | 20 | - | - | - | - | 7 | 35,6% | (100,0%) |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 131 | 128 | 97,8% | 128 | 97,8% | 121 | 92,9% | 5,3% |
| Licence and permits | 0 | - | - | - | - | 0 | 72,3% | (100,0%) |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 588 | 96 | 16,4% | 96 | 16,4% | 144 | 25,9% | (33,4%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 30 128 | 7 622 | 25,3% | 7 622 | 25,3% | 7 098 | 24,3% | 7,4% |
| Surcharges and Taxes | - | - | - | - | - | 1 086 | 15,2% | (100,0%) |
| Fines, penalties and forfeits | 141 | 23 | 16,6% | 23 | 16,6% | 12 | 9,1% | 92,6% |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 181 412 | 72 578 | 40,0% | 72 578 | 40,0% | 68 123 | 39,1% | 6,5% |
| Interest | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **769 613** | **191 994** | **24,9%** | **191 994** | **24,9%** | **122 996** | **21,5%** | **56,1%** |
| Employee related costs | 228 808 | 55 295 | 24,2% | 55 295 | 24,2% | 58 678 | 28,8% | (5,8%) |
| Remuneration of councillors | 11 023 | 2 364 | 21,4% | 2 364 | 21,4% | 2 389 | 23,6% | (1,0%) |
| Bulk purchases - electricity | 128 212 | 41 088 | 32,0% | 41 088 | 32,0% | 21 403 | 23,8% | 92,0% |
| Inventory consumed | 84 719 | 16 146 | 19,1% | 16 146 | 19,1% | 17 562 | 27,6% | (8,1%) |
| Debt impairment | 147 524 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 58 432 | - | - | - | - | (239) | (,6%) | (100,0%) |
| Interest | 47 933 | 14 178 | 29,6% | 14 178 | 29,6% | 10 743 | 51,2% | 32,0% |
| Contracted services | 29 483 | 5 465 | 18,5% | 5 465 | 18,5% | 7 854 | 26,4% | (30,4%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - |
| Operational costs | 19 302 | 57 458 | 297,7% | 57 458 | 297,7% | 4 607 | 20,5% | 1 147,2% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | 14 176 | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(223 120)** | **6 823** | **-** | **6 823** | **-** | **33 214** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 61 109 | 9 819 | 16,1% | 9 819 | 16,1% | 7 833 | 13,1% | 25,4% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **(162 011)** | **16 642** | | **16 642** | | **41 047** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **(162 011)** | **16 642** | | **16 642** | | **41 047** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **(162 011)** | **16 642** | | **16 642** | | **41 047** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **(162 011)** | **16 642** | | **16 642** | | **41 047** | | |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **56 484** | **12 318** | **21,8%** | **12 318** | **21,8%** | **18 983** | **31,8%** | **(35,1%)** |
| National Government | 56 484 | 12 318 | 21,8% | 12 318 | 21,8% | 18 983 | 31,8% | (35,1%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **56 484** | **12 318** | **21,8%** | **12 318** | **21,8%** | **18 983** | **31,8%** | **(35,1%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - |
| **Capital Expenditure Functional** | **57 484** | **12 318** | **21,4%** | **12 318** | **21,4%** | **19 876** | **33,3%** | **(38,0%)** |
| **Municipal governance and administration** | **1 000** | **-** | **-** | **-** | **-** | **893** | **-** | **(100,0%)** |
| Executive and Council | - | - | - | - | - | - | - | - |
| Finance and administration | 1 000 | - | - | - | - | 893 | - | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **1 812** | **3 804** | **209,9%** | **3 804** | **209,9%** | **1 781** | **14,8%** | **113,6%** |
| Community and Social Services | - | - | - | - | - | - | - | - |
| Sport And Recreation | 1 812 | 3 804 | 209,9% | 3 804 | 209,9% | 1 781 | 14,8% | 113,6% |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **630** | **723** | **114,7%** | **723** | **114,7%** | **-** | **-** | **(100,0%)** |
| Planning and Development | - | - | - | - | - | - | - | - |
| Road Transport | 630 | 723 | 114,7% | 723 | 114,7% | - | - | (100,0%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **54 041** | **7 791** | **14,4%** | **7 791** | **14,4%** | **17 202** | **36,1%** | **(54,7%)** |
| Energy sources | - | - | - | - | - | 1 413 | - | (100,0%) |
| Water Management | 34 574 | 823 | 2,4% | 823 | 2,4% | 7 889 | 26,1% | (89,6%) |
| Waste Water Management | 15 936 | 6 968 | 43,7% | 6 968 | 43,7% | 7 900 | 45,5% | (11,8%) |
| Waste Management | 3 531 | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | First Quarter Actual Expenditure | First Quarter 1st Q as % of Main appropriation | Year to Date Actual Expenditure | Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **424 422** | **3 119** | **,7%** | **3 119** | **,7%** | **-** | **-** | **(100,0%)** |
| Property rates | 14 120 | 10 513 | 74,5% | 10 513 | 74,5% | - | - | (100,0%) |
| Service charges | 140 426 | 29 187 | 20,8% | 29 187 | 20,8% | - | - | (100,0%) |
| Other revenue | 2 092 | 8 408 | 402,0% | 8 408 | 402,0% | - | - | (100,0%) |
| Transfers and Subsidies - Operational | 180 036 | - | - | - | - | - | - | - |
| Transfers and Subsidies - Capital | 61 109 | - | - | - | - | - | - | - |
| Interest | 26 640 | (44 989) | (168,9%) | (44 989) | (168,9%) | - | - | (100,0%) |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(213 635)** | **22 115** | **(10,4%)** | **22 115** | **(10,4%)** | **-** | **-** | **(100,0%)** |
| Suppliers and employees | (213 635) | 22 115 | (10,4%) | 22 115 | (10,4%) | - | - | (100,0%) |
| Finance charges | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **210 787** | **25 234** | **12,0%** | **25 234** | **12,0%** | **-** | **-** | **(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** | **210 787** | **25 234** | **12,0%** | **25 234** | **12,0%** | **-** | **-** | **(100,0%)** |
| Cash/cash equivalents at the year begin: | - | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end: | **210 787** | **25 234** | **12,0%** | **25 234** | **12,0%** | **-** | **-** | **(100,0%)** |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 7 085 | 2,6% | 5 931 | 2,2% | 7 095 | 2,6% | 248 415 | 92,5% | 268 526 | 27,7% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 9 389 | 32,2% | 3 515 | 12,0% | 1 502 | 5,1% | 14 784 | 50,6% | 29 189 | 3,0% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 559 | 5,4% | 2 084 | 3,1% | 1 694 | 2,6% | 58 855 | 88,9% | 66 192 | 6,8% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 4 150 | 3,0% | 3 626 | 2,6% | 3 544 | 2,5% | 127 754 | 91,9% | 139 074 | 14,4% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 2 697 | 2,3% | 2 505 | 2,1% | 2 481 | 2,1% | 110 173 | 93,5% | 117 856 | 12,2% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 1 481 | 100,0% | 1 481 | ,2% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 5 231 | 2,1% | 5 290 | 2,1% | 5 092 | 2,0% | 237 497 | 93,8% | 253 110 | 26,1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 3 425 | 3,7% | 2 632 | 2,8% | 2 241 | 2,4% | 84 710 | 91,1% | 93 008 | 9,6% | - | - | - | - |
| **Total By Income Source** | **35 536** | **3,7%** | **25 583** | **2,6%** | **23 648** | **2,4%** | **883 669** | **91,2%** | **968 436** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 1 758 | 2,8% | 1 580 | 2,6% | 1 246 | 2,0% | 57 334 | 92,6% | 61 920 | 6,4% | - | - | - | - |
| Commercial | 10 093 | 15,9% | 4 185 | 6,6% | 2 122 | 3,4% | 46 929 | 74,1% | 63 329 | 6,5% | - | - | - | - |
| Households | 22 950 | 2,8% | 19 783 | 2,4% | 20 246 | 2,4% | 767 350 | 92,4% | 830 329 | 85,7% | - | - | - | - |
| Other | 735 | 5,7% | 34 | ,3% | 34 | ,3% | 12 056 | 93,8% | 12 859 | 1,3% | - | - | - | - |
| **Total By Customer Group** | **35 536** | **3,7%** | **25 583** | **2,6%** | **23 648** | **2,4%** | **883 669** | **91,2%** | **968 436** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 27 151 | 2,4% | 29 046 | 2,6% | - | - | 1 053 375 | 94,9% | 1 109 572 | 81,8% |
| Bulk Water | 15 767 | 9,5% | 6 555 | 4,0% | - | - | 143 075 | 86,5% | 165 396 | 12,2% |
| PAYE deductions | 13 | 100,0% | - | - | - | - | - | - | 13 | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 4 | 100,0% | - | - | - | - | - | - | 4 | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 11 949 | 16,1% | 4 165 | 5,6% | 3 245 | 4,4% | 54 944 | 73,9% | 74 303 | 5,5% |
| Auditor-General | - | - | - | - | 600 | 90,3% | 65 | 9,7% | 664 | - |
| Other | 675 | 9,6% | 2 | - | 1 | - | 6 355 | 90,4% | 7 033 | ,5% |
| Medical Aid deductions | 120 | 100,0% | - | - | - | - | - | - | 120 | - |
| **Total** | **55 680** | **4,1%** | **39 768** | **2,9%** | **3 846** | **,3%** | **1 257 813** | **92,7%** | **1 357 107** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Sekonyela Joseph Lehloenya | 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 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | Q1 of 2024/25 to Q1 of 2025/26 |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **169 741** | **65 650** | **38,7%** | **65 650** | **38,7%** | **66 835** | **40,9%** | **(1,8%)** |
| **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 | - | (100,0%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 165 | - | - | - | - | 2 | 1,5% | (100,0%) |
| Interest earned from Current and Non Current Assets | 1 703 | 224 | 13,2% | 224 | 13,2% | 411 | 7,8% | (45,5%) |
| Dividends | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 97 | 7 | 6,8% | 7 | 6,8% | 90 | 93,2% | (92,7%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 167 776 | 65 419 | 39,0% | 65 419 | 39,0% | 66 330 | 42,0% | (1,4%) |
| Interest | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **190 930** | **41 237** | **21,6%** | **41 237** | **21,6%** | **61 799** | **29,2%** | **(33,3%)** |
| Employee related costs | 141 367 | 32 730 | 23,2% | 32 730 | 23,2% | 40 892 | 30,1% | (20,0%) |
| Remuneration of councillors | 12 646 | 2 888 | 22,8% | 2 888 | 22,8% | 3 543 | 31,0% | (18,5%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - |
| Inventory consumed | 270 | - | - | - | - | 280 | 13,1% | (100,0%) |
| Debt impairment | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 5 871 | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Contracted services | 6 904 | 1 111 | 16,1% | 1 111 | 16,1% | 4 407 | 22,4% | (74,8%) |
| Transfers and subsidies | 825 | 380 | 46,0% | 380 | 46,0% | 7 592 | 65,3% | (95,0%) |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - |
| Operational costs | 23 046 | 4 129 | 17,9% | 4 129 | 17,9% | 5 085 | 20,3% | (18,8%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(21 189)** | **24 413** | **-** | **24 413** | **-** | **5 036** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **(21 189)** | **24 413** | | **24 413** | | **5 036** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **(21 189)** | **24 413** | | **24 413** | | **5 036** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **(21 189)** | **24 413** | | **24 413** | | **5 036** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **(21 189)** | **24 413** | | **24 413** | | **5 036** | | |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | Q1 of 2024/25 to Q1 of 2025/26 |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **450** | **-** | **-** | **-** | **-** | **252** | **6,6%** | **(100,0%)** |
| National Government | - | - | - | - | - | - | - | - |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 450 | - | - | - | - | 252 | 6,6% | (100,0%) |
| **Capital Expenditure Functional** | **450** | **-** | **-** | **-** | **-** | **252** | **6,6%** | **(100,0%)** |
| **Municipal governance and administration** | **380** | **-** | **-** | **-** | **-** | **208** | **16,0%** | **(100,0%)** |
| Executive and Council | 170 | - | - | - | - | 44 | 7,9% | (100,0%) |
| Finance and administration | 210 | - | - | - | - | 164 | 21,9% | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **60** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | 30 | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | 30 | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **10** | **-** | **-** | **-** | **-** | **45** | **2,0%** | **(100,0%)** |
| Planning and Development | 10 | - | - | - | - | 45 | 44,5% | (100,0%) |
| Road Transport | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Energy sources | - | - | - | - | - | - | - | - |
| Water Management | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **160 996** | **94 021** | **58,4%** | **94 021** | **58,4%** | **63 775** | **39,0%** | **47,4%** |
| Property rates | - | - | - | - | - | - | - | - |
| Service charges | - | - | - | - | - | - | - | - |
| Other revenue | 97 | - | - | - | - | - | - | - |
| Transfers and Subsidies - Operational | 159 196 | 93 797 | 58,9% | 93 797 | 58,9% | 63 775 | 40,4% | 47,1% |
| Transfers and Subsidies - Capital | - | - | - | - | - | - | - | - |
| Interest | 1 703 | 224 | 13,2% | 224 | 13,2% | - | - | (100,0%) |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(181 764)** | **(35 072)** | **19,3%** | **(35 072)** | **19,3%** | **(69 960)** | **35,1%** | **(49,9%)** |
| Suppliers and employees | (181 764) | (35 072) | 19,3% | (35 072) | 19,3% | (69 960) | 35,1% | (49,9%) |
| Finance charges | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **(20 768)** | **58 949** | **(283,9%)** | **58 949** | **(283,9%)** | **(6 185)** | **17,3%** | **(1 053,0%)** |
| **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** | **(450)** | - | - | - | - | **(87)** | **2,3%** | **(100,0%)** |
| Capital assets | (450) | - | - | - | - | (87) | 2,3% | (100,0%) |
| **Net Cash from/(used) Investing Activities** | **(450)** | - | - | - | - | **(87)** | **2,3%** | **(100,0%)** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - |
| **Payments** | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | **(21 218)** | **58 949** | **(277,8%)** | **58 949** | **(277,8%)** | **(6 272)** | **15,9%** | **(1 039,9%)** |
| Cash/cash equivalents at the year begin: | 46 608 | 27 418 | 58,8% | 27 418 | 58,8% | - | - | (100,0%) |
| Cash/cash equivalents at the year end: | 25 390 | 86 368 | 340,2% | 86 368 | 340,2% | 64 348 | 96,5% | 34,2% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 | - | - | - | - | - | - | 15 496 | 100,0% | 15 496 | 50,0% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | (0) | - | - | - | - | - | 15 524 | 100,0% | 15 523 | 50,0% | - | - | - | - |
| **Total By Income Source** | **(0)** | - | - | - | - | - | **31 020** | **100,0%** | **31 019** | **100,0%** | - | - | - | - |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | (0) | - | - | - | - | - | 31 020 | 100,0% | 31 019 | 100,0% | - | - | - | - |
| **Total By Customer Group** | **(0)** | - | - | - | - | - | **31 020** | **100,0%** | **31 019** | **100,0%** | - | - | - | - |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 57 | 100,0% | - | - | - | - | - | - | 57 | 5,2% |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | 431 | 100,0% | 431 | 39,5% |
| Trade Creditors | - | - | - | - | - | - | 4 | 100,0% | 4 | ,3% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 601 | 100,0% | 601 | 55,0% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **57** | **5,2%** | - | - | - | - | **1 036** | **94,8%** | **1 093** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Motlatsi Lesley Makhetha | 057 391 8920 |
| Chief Financial Officer | Mr Mokhali 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 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **773 089** | **248 005** | **32,1%** | **248 005** | **32,1%** | **227 334** | **29,7%** | **9,1%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 141 353 | 38 947 | 27,6% | 38 947 | 27,6% | 31 409 | 24,5% | 24,0% |
| Service charges - Water | 70 841 | 25 504 | 36,0% | 25 504 | 36,0% | 20 165 | 26,9% | 26,5% |
| Service charges - Waste Water Management | 32 641 | 11 862 | 36,3% | 11 862 | 36,3% | 11 062 | 25,7% | 7,2% |
| Service charges - Waste Management | 48 230 | 15 561 | 32,3% | 15 561 | 32,3% | 14 533 | 25,0% | 7,1% |
| Sale of Goods and Rendering of Services | 510 | 659 | 129,2% | 659 | 129,2% | 609 | 28,4% | 8,2% |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 56 329 | 8 791 | 15,6% | 8 791 | 15,6% | 10 174 | 20,3% | (13,6%) |
| Interest earned from Current and Non Current Assets | 9 500 | 1 909 | 20,1% | 1 909 | 20,1% | 1 368 | 11,9% | 39,6% |
| Dividends | 90 | 98 | 109,0% | 98 | 109,0% | - | - | (100,0%) |
| Rent on Land | - | 468 | - | 468 | - | 452 | 25,8% | 3,5% |
| Rental from Fixed Assets | 123 | 25 | 20,5% | 25 | 20,5% | 29 | 25,8% | (14,2%) |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 550 | 97 | 17,6% | 97 | 17,6% | 250 | 44,4% | (61,4%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 74 523 | 22 118 | 29,7% | 22 118 | 29,7% | 21 713 | 25,3% | 1,9% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 120 | 22 | 18,7% | 22 | 18,7% | 9 | 3,0% | 137,0% |
| Licences or permits | 30 | 73 | 242,4% | 73 | 242,4% | 1 | ,6% | 9 272,6% |
| Transfer and subsidies - Operational | 280 974 | 117 042 | 41,7% | 117 042 | 41,7% | 111 346 | 41,1% | 5,1% |
| Interest | 18 935 | 4 742 | 25,0% | 4 742 | 25,0% | 4 144 | - | 14,4% |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | 6 340 | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | 88 | - | 88 | - | 69 | 37,6% | 27,0% |
| Other Gains | 32 000 | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **942 674** | **253 265** | **26,9%** | **253 265** | **26,9%** | **199 435** | **21,5%** | **27,0%** |
| Employee related costs | 282 772 | 66 481 | 23,5% | 66 481 | 23,5% | 62 886 | 23,5% | 5,7% |
| Remuneration of councillors | 17 711 | 3 690 | 20,8% | 3 690 | 20,8% | 3 548 | 22,0% | 4,0% |
| Bulk purchases - electricity | 150 284 | 41 492 | 27,6% | 41 492 | 27,6% | 30 714 | 22,0% | 35,1% |
| Inventory consumed | 54 610 | 4 696 | 8,6% | 4 696 | 8,6% | 1 951 | 4,2% | 140,7% |
| Debt impairment | 136 983 | 34 246 | 25,0% | 34 246 | 25,0% | 23 272 | 25,0% | 47,2% |
| Depreciation and amortisation | 141 822 | 36 200 | 25,5% | 36 200 | 25,5% | 36 845 | 22,6% | (1,8%) |
| Interest | 1 200 | 327 | 27,2% | 327 | 27,2% | (80) | (3,1%) | (508,0%) |
| Contracted services | 48 344 | 9 576 | 19,8% | 9 576 | 19,8% | 8 339 | 23,4% | 14,8% |
| Transfers and subsidies | 120 | 6 616 | 5 513,9% | 6 616 | 5 513,9% | 12 206 | 38,0% | (45,8%) |
| Irrecoverable debts written off | 48 000 | 36 634 | 76,3% | 36 634 | 76,3% | 5 407 | 9,3% | 577,5% |
| Operational costs | 60 828 | 13 310 | 21,9% | 13 310 | 21,9% | 14 347 | 24,3% | (7,2%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(169 585)** | **(5 260)** | **-** | **(5 260)** | **-** | **27 898** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 259 881 | 63 824 | 24,6% | 63 824 | 24,6% | 27 546 | 12,6% | 131,7% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **90 296** | **58 564** | | **58 564** | | **55 445** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **90 296** | **58 564** | | **58 564** | | **55 445** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **90 296** | **58 564** | | **58 564** | | **55 445** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | 18 | - | 18 | - | 17 | - | 2,2% |
| **Surplus/(Deficit) for the year** | **90 296** | **58 581** | | **58 581** | | **55 462** | | |

### Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **275 885** | **55 880** | **20,3%** | **55 880** | **20,3%** | **37 874** | **16,3%** | **47,5%** |
| National Government | 269 885 | 55 065 | 20,4% | 55 065 | 20,4% | 37 596 | 17,2% | 46,5% |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **269 885** | **55 065** | **20,4%** | **55 065** | **20,4%** | **37 596** | **17,2%** | **46,5%** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 6 000 | 815 | 13,6% | 815 | 13,6% | 278 | 3,6% | 193,1% |
| **Capital Expenditure Functional** | **287 595** | **49 585** | **17,2%** | **49 585** | **17,2%** | **37 916** | **16,4%** | **30,8%** |
| **Municipal governance and administration** | **3 935** | **31** | **,8%** | **31** | **,8%** | **287** | **59,1%** | **(89,1%)** |
| Executive and Council | - | 3 | - | 3 | - | 22 | - | (84,7%) |
| Finance and administration | 3 935 | 28 | ,7% | 28 | ,7% | 265 | 54,7% | (89,5%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **12 050** | **3** | **-** | **3** | **-** | **20** | **1,5%** | **(83,5%)** |
| Community and Social Services | - | - | - | - | - | - | - | - |
| Sport And Recreation | 12 050 | - | - | - | - | 20 | 1,5% | (100,0%) |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | 3 | - | 3 | - | - | - | (100,0%) |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **25 250** | **10 883** | **43,1%** | **10 883** | **43,1%** | **1 454** | **3,1%** | **648,5%** |
| Planning and Development | - | - | - | - | - | - | - | - |
| Road Transport | 25 250 | 10 883 | 43,1% | 10 883 | 43,1% | 1 454 | 3,1% | 648,5% |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **246 360** | **38 667** | **15,7%** | **38 667** | **15,7%** | **36 155** | **19,8%** | **6,9%** |
| Energy sources | 7 150 | (6 307) | (88,2%) | (6 307) | (88,2%) | - | - | (100,0%) |
| Water Management | 237 885 | 40 131 | 16,9% | 40 131 | 16,9% | 24 617 | 42,5% | 63,0% |
| Waste Water Management | - | 4 843 | - | 4 843 | - | 11 525 | 10,5% | (58,0%) |
| Waste Management | 1 325 | - | - | - | - | 13 | ,4% | (100,0%) |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **954 238** | **271 045** | **28,4%** | **271 045** | **28,4%** | **249 061** | **25,6%** | **8,8%** |
| Property rates | 83 146 | 13 053 | 15,7% | 13 053 | 15,7% | 11 095 | 12,9% | 17,6% |
| Service charges | 381 521 | 45 909 | 12,0% | 45 909 | 12,0% | 36 808 | 9,8% | 24,7% |
| Other revenue | 10 333 | 2 071 | 20,0% | 2 071 | 20,0% | 7 072 | 35,4% | (70,7%) |
| Transfers and Subsidies - Operational | 278 974 | 117 929 | 42,3% | 117 929 | 42,3% | 119 628 | 44,2% | (1,4%) |
| Transfers and Subsidies - Capital | 192 649 | 89 652 | 46,5% | 89 652 | 46,5% | 73 534 | 33,6% | 21,9% |
| Interest | - | 1 805 | - | 1 805 | - | 921 | - | 95,9% |
| Dividends | 7 616 | 625 | 8,2% | 625 | 8,2% | 3 | - | 18 514,6% |
| **Payments** | **(572 065)** | **(105 046)** | **18,4%** | **(105 046)** | **18,4%** | **(89 221)** | **-** | **17,7%** |
| Suppliers and employees | (570 840) | (104 741) | 18,3% | (104 741) | 18,3% | (89 103) | - | 17,6% |
| Finance charges | (1 200) | (306) | 25,5% | (306) | 25,5% | (119) | - | 157,7% |
| Transfers and grants | (25) | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **382 174** | **165 999** | **43,4%** | **165 999** | **43,4%** | **159 840** | **16,4%** | **3,9%** |
| **Cash Flow from Investing Activities** | | | | | | | | |
| **Receipts** | **-** | **88** | **-** | **88** | **-** | **69** | **37,6%** | **27,0%** |
| Proceeds on disposal of PPE | - | 88 | - | 88 | - | 69 | 37,6% | 27,0% |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - |
| **Payments** | **(6 000)** | **(66 255)** | **1 104,3%** | **(66 255)** | **1 104,3%** | **(64 433)** | **27,8%** | **2,8%** |
| Capital assets | (6 000) | (66 255) | 1 104,3% | (66 255) | 1 104,3% | (64 433) | 27,8% | 2,8% |
| **Net Cash from/(used) Investing Activities** | **(6 000)** | **(66 167)** | **1 102,8%** | **(66 167)** | **1 102,8%** | **(64 364)** | **27,8%** | **2,8%** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - |
| **Payments** | **-** | **2** | **-** | **2** | **-** | **-** | **-** | **(100,0%)** |
| Repayment of borrowing | - | 2 | - | 2 | - | - | - | (100,0%) |
| **Net Cash from/(used) Financing Activities** | **-** | **2** | **-** | **2** | **-** | **-** | **-** | **(100,0%)** |
| **Net Increase/(Decrease) in cash held** | **376 174** | **99 834** | **26,5%** | **99 834** | **26,5%** | **95 476** | **12,9%** | **4,6%** |
| Cash/cash equivalents at the year begin: | 93 197 | 42 869 | 46,0% | 42 869 | 46,0% | 57 063 | 61,2% | (24,9%) |
| Cash/cash equivalents at the year end: | **469 371** | **142 703** | **30,4%** | **142 703** | **30,4%** | **152 538** | **18,3%** | **(6,4%)** |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 8 775 | 4,6% | 8 529 | 4,5% | 7 227 | 3,8% | 165 610 | 87,1% | 190 141 | 26,1% | (17 208) | (9,1%) | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 7 335 | 17,4% | 3 075 | 7,3% | 2 264 | 5,4% | 29 484 | 69,9% | 42 158 | 5,8% | 1 717 | 4,1% | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 5 707 | 5,9% | 3 358 | 3,5% | 3 080 | 3,2% | 84 232 | 87,4% | 96 377 | 13,2% | (2 434) | (2,5%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 3 780 | 4,1% | 3 367 | 3,7% | 3 284 | 3,6% | 80 964 | 88,6% | 91 395 | 12,5% | (5 181) | (5,7%) | - | - |
| Receivables from Exchange Transactions - Waste Management | 4 933 | 4,0% | 4 432 | 3,6% | 4 326 | 3,5% | 109 218 | 88,9% | 122 909 | 16,9% | (7 767) | (6,3%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 4 559 | 2,5% | 4 383 | 2,4% | 4 328 | 2,4% | 169 443 | 92,7% | 182 712 | 25,1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 29 | ,8% | 26 | ,7% | 23 | ,7% | 3 401 | 97,8% | 3 479 | ,5% | (3 383) | (97,3%) | - | - |
| **Total By Income Source** | **35 117** | **4,8%** | **27 170** | **3,7%** | **24 532** | **3,4%** | **642 352** | **88,1%** | **729 172** | **100,0%** | **(34 257)** | **(4,7%)** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 3 237 | 7,6% | 3 067 | 7,2% | 2 692 | 6,3% | 33 647 | 78,9% | 42 643 | 5,8% | (79) | (,2%) | - | - |
| Commercial | 8 317 | 6,7% | 3 163 | 2,5% | 2 625 | 2,1% | 110 202 | 88,7% | 124 306 | 17,0% | 1 957 | 1,6% | - | - |
| Households | 23 564 | 4,2% | 20 940 | 3,7% | 19 215 | 3,4% | 498 504 | 88,7% | 562 223 | 77,1% | (36 135) | (6,4%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **35 117** | **4,8%** | **27 170** | **3,7%** | **24 532** | **3,4%** | **642 352** | **88,1%** | **729 172** | **100,0%** | **(34 257)** | **(4,7%)** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 10 987 | 100,0% | - | - | - | - | - | - | 10 987 | 62,7% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | 34 | 100,0% | - | - | - | - | 34 | ,2% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | 2 | 100,0% | - | - | - | - | 2 | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 5 728 | 88,1% | 129 | 2,0% | 4 | ,1% | 643 | 9,9% | 6 504 | 37,1% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **16 715** | **95,4%** | **166** | **,9%** | **4** | **-** | **643** | **3,7%** | **17 528** | **100,0%** |

## Contact Details


| | | |
|---|---|---|
| Municipal Manager | Mrs N.F Malatjie | 051 933 9302 |
| Chief Financial Officer | Mrs Moroesi Mabeleng | |


Source Local Government Database

1. All figures in this report are unaudited.

## FREE STATE: DIHLABENG (FS192)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **1 163 410** | **341 938** | **29,4%** | **341 938** | **29,4%** | **322 300** | **28,0%** | **6,1%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 342 642 | 94 450 | 27,6% | 94 450 | 27,6% | 79 101 | 25,0% | 19,4% |
| Service charges - Water | 81 497 | 18 590 | 22,8% | 18 590 | 22,8% | 19 275 | 21,8% | (3,6%) |
| Service charges - Waste Water Management | 65 525 | 16 006 | 24,4% | 16 006 | 24,4% | 15 815 | 20,8% | 1,2% |
| Service charges - Waste Management | 71 030 | 17 297 | 24,4% | 17 297 | 24,4% | 17 257 | 22,2% | ,2% |
| Sale of Goods and Rendering of Services | 4 951 | 1 299 | 26,2% | 1 299 | 26,2% | 1 152 | 28,2% | 12,8% |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 107 856 | 24 853 | 23,0% | 24 853 | 23,0% | 26 333 | 30,3% | (5,6%) |
| Interest earned from Current and Non Current Assets | 2 940 | 1 055 | 35,9% | 1 055 | 35,9% | 854 | 206,7% | 23,5% |
| Dividends | 39 | 16 | 41,5% | 16 | 41,5% | 16 | 52,3% | 4,5% |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 9 128 | 2 265 | 24,8% | 2 265 | 24,8% | 2 248 | 31,5% | ,7% |
| Licence and permits | 166 | 39 | 23,6% | 39 | 23,6% | 40 | 46,5% | (1,2%) |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 10 172 | 305 | 3,0% | 305 | 3,0% | 414 | 17,7% | (26,3%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 176 532 | 50 064 | 28,4% | 50 064 | 28,4% | 48 667 | 24,5% | 2,9% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 750 | 97 | 13,0% | 97 | 13,0% | 131 | 6,3% | (25,9%) |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 267 540 | 111 091 | 41,5% | 111 091 | 41,5% | 105 625 | 41,5% | 5,2% |
| Interest | 21 207 | 4 172 | 19,7% | 4 172 | 19,7% | 5 032 | 31,4% | (17,1%) |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | 1 437 | 340 | 23,7% | 340 | 23,7% | 342 | 1,8% | (,7%) |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **1 168 243** | **479 561** | **41,0%** | **479 561** | **41,0%** | **411 670** | **35,8%** | **16,5%** |
| Employee related costs | 365 778 | 90 068 | 24,6% | 90 068 | 24,6% | 88 573 | 24,7% | 1,7% |
| Remuneration of councillors | 23 473 | 5 448 | 23,2% | 5 448 | 23,2% | 5 224 | 21,9% | 4,3% |
| Bulk purchases - electricity | 300 000 | 112 840 | 37,6% | 112 840 | 37,6% | 52 441 | 17,3% | 115,2% |
| Inventory consumed | 26 614 | 15 753 | 59,2% | 15 753 | 59,2% | 11 324 | 41,2% | 39,1% |
| Debt impairment | 132 803 | 64 543 | 48,6% | 64 543 | 48,6% | 64 543 | 57,2% | - |
| Depreciation and amortisation | 76 013 | 21 843 | 28,7% | 21 843 | 28,7% | 21 843 | 29,5% | - |
| Interest | 20 273 | 5 | - | 5 | - | 5 182 | 28,6% | (99,9%) |
| Contracted services | 152 289 | 40 125 | 26,3% | 40 125 | 26,3% | 25 717 | 16,8% | 56,0% |
| Transfers and subsidies | 2 062 | - | - | - | - | 196 | 164,8% | (100,0%) |
| Irrecoverable debts written off | 690 | 117 390 | 17 011,3% | 117 390 | 17 011,3% | 119 469 | 4 635,4% | (1,7%) |
| Operational costs | 68 248 | 11 546 | 16,9% | 11 546 | 16,9% | 17 157 | 22,9% | (32,7%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(4 832)** | **(137 623)** | **-** | **(137 623)** | **-** | **(89 370)** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 131 426 | 39 346 | 29,9% | 39 346 | 29,9% | 29 443 | 25,9% | 33,6% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **126 594** | **(98 277)** | | **(98 277)** | | **(59 927)** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **126 594** | **(98 277)** | | **(98 277)** | | **(59 927)** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **126 594** | **(98 277)** | | **(98 277)** | | **(59 927)** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **126 594** | **(98 277)** | | **(98 277)** | | **(59 927)** | | |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **146 249** | **26 689** | **18,2%** | **26 689** | **18,2%** | **44 841** | **38,7%** | **(40,5%)** |
| National Government | 130 749 | 26 141 | 20,0% | 26 141 | 20,0% | 42 416 | 37,4% | (38,4%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **130 749** | **26 141** | **20,0%** | **26 141** | **20,0%** | **42 416** | **37,4%** | **(38,4%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 15 500 | 548 | 3,5% | 548 | 3,5% | 2 425 | 101,0% | (77,4%) |
| **Capital Expenditure Functional** | **146 249** | **26 689** | **18,2%** | **26 689** | **18,2%** | **44 841** | **38,7%** | **(40,5%)** |
| **Municipal governance and administration** | **15 500** | **548** | **3,5%** | **548** | **3,5%** | **863** | **35,9%** | **(36,5%)** |
| Executive and Council | 500 | 148 | 29,6% | 148 | 29,6% | 601 | - | (75,3%) |
| Finance and administration | 15 000 | 400 | 2,7% | 400 | 2,7% | 262 | 10,9% | 52,7% |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **1 500** | **-** | **-** | **-** | **-** | **259** | **-** | **(100,0%)** |
| Community and Social Services | 1 500 | - | - | - | - | 259 | - | (100,0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **42 976** | **1 434** | **3,3%** | **1 434** | **3,3%** | **10 335** | **29,3%** | **(86,1%)** |
| Planning and Development | 29 295 | 1 006 | 3,4% | 1 006 | 3,4% | 3 383 | 9,6% | (70,3%) |
| Road Transport | 13 682 | 428 | 3,1% | 428 | 3,1% | 6 951 | - | (93,8%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **86 273** | **24 706** | **28,6%** | **24 706** | **28,6%** | **33 385** | **42,7%** | **(26,0%)** |
| Energy sources | 6 273 | 1 109 | 17,7% | 1 109 | 17,7% | 5 161 | - | (78,5%) |
| Water Management | 80 000 | 23 597 | 29,5% | 23 597 | 29,5% | 28 223 | 38,7% | (16,4%) |
| Waste Water Management | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **894 942** | **331 672** | **37,1%** | **331 672** | **37,1%** | **275 249** | **30,5%** | **20,5%** |
| Property rates | 130 612 | 35 854 | 27,5% | 35 854 | 27,5% | 29 429 | 22,5% | 21,8% |
| Service charges | 425 750 | 90 067 | 21,2% | 90 067 | 21,2% | 85 963 | 19,1% | 4,8% |
| Other revenue | (60 045) | 93 966 | (156,5%) | 93 966 | (156,5%) | 21 315 | (45,7%) | 340,8% |
| Transfers and Subsidies - Operational | 266 940 | 107 952 | 40,4% | 107 952 | 40,4% | 102 537 | 40,4% | 5,3% |
| Transfers and Subsidies - Capital | 131 426 | - | - | - | - | 33 476 | 29,5% | (100,0%) |
| Interest | 220 | 3 817 | 1 734,2% | 3 817 | 1 734,2% | 2 513 | 1 141,6% | 51,9% |
| Dividends | 39 | 16 | 41,5% | 16 | 41,5% | 16 | 52,3% | 4,5% |
| **Payments** | **(503 431)** | **(214 964)** | **42,7%** | **(214 964)** | **42,7%** | **(208 767)** | **39,1%** | **3,0%** |
| Suppliers and employees | (503 431) | (214 964) | 42,7% | (214 964) | 42,7% | (208 767) | 39,1% | 3,0% |
| Finance charges | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **391 511** | **116 708** | **29,8%** | **116 708** | **29,8%** | **66 482** | **18,1%** | **75,5%** |
| **Cash Flow from Investing Activities** | | | | | | | | |
| **Receipts** | **8 084** | **15** | **,2%** | **15** | **,2%** | **-** | **-** | **(100,0%)** |
| Proceeds on disposal of PPE | 8 084 | 15 | ,2% | 15 | ,2% | - | - | (100,0%) |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - |
| **Payments** | **(168 187)** | **(26 689)** | **15,9%** | **(26 689)** | **15,9%** | **(44 841)** | **38,7%** | **(40,5%)** |
| Capital assets | (168 187) | (26 689) | 15,9% | (26 689) | 15,9% | (44 841) | 38,7% | (40,5%) |
| **Net Cash from/(used) Investing Activities** | **(160 102)** | **(26 674)** | **16,7%** | **(26 674)** | **16,7%** | **(44 841)** | **38,7%** | **(40,5%)** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **(6 044)** | **605** | **(10,0%)** | **605** | **(10,0%)** | **(1 865)** | **25,0%** | **(132,4%)** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | (7 459) | - | - | - | - | (1 865) | 25,0% | (100,0%) |
| Increase (decrease) in consumer deposits | 1 415 | 605 | 42,7% | 605 | 42,7% | - | - | (100,0%) |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **(6 044)** | **605** | **(10,0%)** | **605** | **(10,0%)** | **(1 865)** | **25,0%** | **(132,4%)** |
| **Net Increase/(Decrease) in cash held** | **225 364** | **90 639** | **40,2%** | **90 639** | **40,2%** | **19 776** | **8,1%** | **358,3%** |
| Cash/cash equivalents at the year begin: | (11 273) | 15 017 | (133,2%) | 15 017 | (133,2%) | 65 821 | (583,9%) | (77,2%) |
| Cash/cash equivalents at the year end: | **214 091** | **125 248** | **58,5%** | **125 248** | **58,5%** | **61 540** | **26,4%** | **103,5%** |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 13 510 | 3,9% | 4 802 | 1,4% | 4 702 | 1,4% | 324 860 | 93,4% | 347 874 | 18,4% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 34 045 | 29,6% | 3 818 | 3,3% | 2 784 | 2,4% | 74 189 | 64,6% | 114 835 | 6,1% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 18 054 | 8,7% | 10 903 | 5,2% | 3 322 | 1,6% | 176 012 | 84,5% | 208 290 | 11,0% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 9 465 | 3,8% | 3 591 | 1,4% | 3 052 | 1,2% | 232 955 | 93,5% | 249 062 | 13,2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 11 244 | 3,5% | 4 838 | 1,5% | 4 182 | 1,3% | 301 288 | 93,7% | 321 553 | 17,0% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 19 851 | 3,3% | 10 260 | 1,7% | 10 001 | 1,7% | 554 282 | 93,3% | 594 395 | 31,5% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 887 | 3,7% | 1 379 | 2,7% | 885 | 1,7% | 47 065 | 91,9% | 51 216 | 2,7% | - | - | - | - |
| **Total By Income Source** | **108 056** | **5,7%** | **39 591** | **2,1%** | **28 928** | **1,5%** | **1 710 649** | **90,6%** | **1 887 225** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 12 462 | 7,9% | 6 516 | 4,1% | 3 265 | 2,1% | 136 111 | 86,0% | 158 354 | 8,4% | - | - | - | - |
| Commercial | 40 185 | 14,8% | 9 531 | 3,5% | 3 887 | 1,4% | 218 276 | 80,3% | 271 880 | 14,4% | - | - | - | - |
| Households | 55 239 | 3,8% | 23 445 | 1,6% | 21 697 | 1,5% | 1 350 525 | 93,1% | 1 450 905 | 76,9% | - | - | - | - |
| Other | 170 | 2,8% | 98 | 1,6% | 80 | 1,3% | 5 737 | 94,3% | 6 086 | ,3% | - | - | - | - |
| **Total By Customer Group** | **108 056** | **5,7%** | **39 591** | **2,1%** | **28 928** | **1,5%** | **1 710 649** | **90,6%** | **1 887 225** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 45 762 | 3,5% | - | - | 21 414 | 1,6% | 1 237 306 | 94,9% | 1 304 482 | 85,5% |
| Bulk Water | - | - | - | - | - | - | 116 425 | 100,0% | 116 425 | 7,6% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 3 078 | 92,8% | 240 | 7,2% | - | - | - | - | 3 318 | ,2% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 585 | ,6% | - | - | 7 547 | 7,4% | 94 056 | 92,0% | 102 188 | 6,7% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **49 426** | **3,2%** | **240** | **-** | **28 961** | **1,9%** | **1 447 787** | **94,8%** | **1 526 414** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Mohau Ntheli | 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 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **555 696** | **167 712** | **30,2%** | **167 712** | **30,2%** | **171 146** | **37,2%** | **(2,0%)** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 120 230 | 31 712 | 26,4% | 31 712 | 26,4% | 30 346 | 32,8% | 4,5% |
| Service charges - Water | 84 060 | 19 393 | 23,1% | 19 393 | 23,1% | 27 383 | 60,8% | (29,2%) |
| Service charges - Waste Water Management | 32 025 | 9 206 | 28,7% | 9 206 | 28,7% | 10 678 | 35,0% | (13,8%) |
| Service charges - Waste Management | 30 189 | 7 723 | 25,6% | 7 723 | 25,6% | 9 376 | 32,6% | (17,6%) |
| Sale of Goods and Rendering of Services | 1 137 | 265 | 23,3% | 265 | 23,3% | 278 | 19,5% | (5,0%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 91 058 | 23 906 | 26,3% | 23 906 | 26,3% | 21 630 | 22,4% | 10,5% |
| Interest earned from Current and Non Current Assets | 314 | 274 | 87,4% | 274 | 87,4% | 478 | 159,9% | (42,6%) |
| Dividends | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 2 022 | 603 | 29,8% | 603 | 29,8% | 460 | 23,9% | 31,2% |
| Licence and permits | 22 | 1 | 6,5% | 1 | 6,5% | 10 | 46,2% | (85,2%) |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 639 | 21 | 3,3% | 21 | 3,3% | 479 | 229,8% | (95,6%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 19 940 | 5 676 | 28,5% | 5 676 | 28,5% | 4 792 | 25,4% | 18,5% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 606 | 40 | 6,6% | 40 | 6,6% | 160 | 27,7% | (75,1%) |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 148 253 | 61 937 | 41,8% | 61 937 | 41,8% | 58 481 | 41,0% | 5,9% |
| Interest | 25 200 | 6 954 | 27,6% | 6 954 | 27,6% | 6 596 | - | 5,4% |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **699 254** | **173 845** | **24,9%** | **173 845** | **24,9%** | **210 078** | **32,9%** | **(17,2%)** |
| Employee related costs | 198 555 | 52 151 | 26,3% | 52 151 | 26,3% | 44 787 | 26,6% | 16,4% |
| Remuneration of councillors | 7 499 | 1 495 | 19,9% | 1 495 | 19,9% | 1 932 | 26,9% | (22,6%) |
| Bulk purchases - electricity | 123 970 | 37 666 | 30,4% | 37 666 | 30,4% | 27 142 | 25,8% | 38,8% |
| Inventory consumed | 25 202 | 5 568 | 22,1% | 5 568 | 22,1% | 3 993 | 17,3% | 39,4% |
| Debt impairment | 80 060 | 23 074 | 28,8% | 23 074 | 28,8% | 31 138 | 36,4% | (25,9%) |
| Depreciation and amortisation | 47 994 | 12 294 | 25,6% | 12 294 | 25,6% | 16 377 | 27,9% | (24,9%) |
| Interest | 40 013 | 10 597 | 26,5% | 10 597 | 26,5% | 3 970 | 7,9% | 166,9% |
| Contracted services | 34 492 | 6 532 | 18,9% | 6 532 | 18,9% | 7 331 | 21,6% | (10,9%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 69 977 | 7 791 | 11,1% | 7 791 | 11,1% | 58 679 | 124,4% | (86,7%) |
| Operational costs | 71 492 | 16 678 | 23,3% | 16 678 | 23,3% | 14 728 | 25,2% | 13,2% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(143 558)** | **(6 134)** | **-** | **(6 134)** | **-** | **(38 932)** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 205 841 | 4 727 | 2,3% | 4 727 | 2,3% | 14 866 | 11,3% | (68,2%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **62 283** | **(1 407)** | | **(1 407)** | | **(24 065)** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **62 283** | **(1 407)** | | **(1 407)** | | **(24 065)** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **62 283** | **(1 407)** | | **(1 407)** | | **(24 065)** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **62 283** | **(1 407)** | | **(1 407)** | | **(24 065)** | | |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **212 841** | **8 320** | **3,9%** | **8 320** | **3,9%** | **23 992** | **17,9%** | **(65,3%)** |
| National Government | 209 841 | 6 523 | 3,1% | 6 523 | 3,1% | 23 922 | 18,2% | (72,7%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **209 841** | **6 523** | **3,1%** | **6 523** | **3,1%** | **23 922** | **18,2%** | **(72,7%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 3 000 | 1 796 | 59,9% | 1 796 | 59,9% | 70 | 2,3% | 2 459,1% |
| **Capital Expenditure Functional** | **212 841** | **8 320** | **3,9%** | **8 320** | **3,9%** | **23 992** | **17,9%** | **(65,3%)** |
| **Municipal governance and administration** | **7 000** | **1 796** | **25,7%** | **1 796** | **25,7%** | **70** | **2,3%** | **2 459,1%** |
| Executive and Council | - | - | - | - | - | - | - | - |
| Finance and administration | 7 000 | 1 796 | 25,7% | 1 796 | 25,7% | 70 | 2,3% | 2 459,1% |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **4 528** | **238** | **5,3%** | **238** | **5,3%** | **540** | **33,2%** | **(55,9%)** |
| Community and Social Services | 4 528 | 238 | 5,3% | 238 | 5,3% | 220 | 13,5% | 8,2% |
| Sport And Recreation | - | - | - | - | - | 320 | - | (100,0%) |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **9 055** | **-** | **-** | **-** | **-** | **2 247** | **16,0%** | **(100,0%)** |
| Planning and Development | - | - | - | - | - | - | - | - |
| Road Transport | 9 055 | - | - | - | - | 2 247 | 16,0% | (100,0%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **192 258** | **6 285** | **3,3%** | **6 285** | **3,3%** | **21 135** | **18,3%** | **(70,3%)** |
| Energy sources | - | - | - | - | - | 443 | 6,2% | (100,0%) |
| Water Management | 177 731 | 6 285 | 3,5% | 6 285 | 3,5% | 20 692 | 19,5% | (69,6%) |
| Waste Water Management | 10 000 | - | - | - | - | - | - | - |
| Waste Management | 4 528 | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **443 585** | **136 094** | **30,7%** | **136 094** | **30,7%** | **149 342** | **23,8%** | **(8,9%)** |
| Property rates | - | 3 527 | - | 3 527 | - | 4 183 | 10,7% | (15,7%) |
| Service charges | 90 783 | 45 915 | 50,6% | 45 915 | 50,6% | 43 364 | 20,5% | 5,9% |
| Other revenue | 2 635 | 1 585 | 60,2% | 1 585 | 60,2% | 2 075 | 2,1% | (23,6%) |
| Transfers and Subsidies - Operational | 144 013 | 63 356 | 44,0% | 63 356 | 44,0% | 61 743 | 43,2% | 2,6% |
| Transfers and Subsidies - Capital | 205 841 | 19 107 | 9,3% | 19 107 | 9,3% | 37 361 | 28,3% | (48,9%) |
| Interest | 314 | 2 603 | 830,1% | 2 603 | 830,1% | 615 | - | 323,0% |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(285 042)** | **(54 278)** | **19,0%** | **(54 278)** | **19,0%** | **(73 546)** | **-** | **(26,2%)** |
| Suppliers and employees | (285 042) | (54 278) | 19,0% | (54 278) | 19,0% | (73 546) | - | (26,2%) |
| Finance charges | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **158 543** | **81 815** | **51,6%** | **81 815** | **51,6%** | **75 795** | **12,1%** | **7,9%** |
| **Cash Flow from Investing Activities** | | | | | | | | |
| **Receipts** | **-** | **20** | **-** | **20** | **-** | **-** | **-** | **(100,0%)** |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | 20 | - | 20 | - | - | - | (100,0%) |
| **Payments** | **-** | **(19 019)** | **-** | **(19 019)** | **-** | **(46 207)** | **34,4%** | **(58,8%)** |
| Capital assets | - | (19 019) | - | (19 019) | - | (46 207) | 34,4% | (58,8%) |
| **Net Cash from/(used) Investing Activities** | **-** | **(18 999)** | **-** | **(18 999)** | **-** | **(46 207)** | **34,4%** | **(58,9%)** |
| **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** | **158 543** | **62 817** | **39,6%** | **62 817** | **39,6%** | **29 588** | **6,0%** | **112,3%** |
| Cash/cash equivalents at the year begin: | (33 020) | 5 311 | (16,1%) | 5 311 | (16,1%) | 8 691 | 446,7% | (38,9%) |
| Cash/cash equivalents at the year end: | 125 523 | 68 121 | 54,3% | 68 121 | 54,3% | 38 196 | 7,7% | 78,3% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 7 359 | 2,1% | 7 567 | 2,1% | 6 922 | 1,9% | 333 352 | 93,8% | 355 200 | 22,6% | (3 144) | (,9%) | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 8 499 | 10,0% | 6 805 | 8,0% | 5 933 | 7,0% | 63 886 | 75,1% | 85 123 | 5,4% | (410) | (,5%) | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1 678 | 2,7% | 2 381 | 3,8% | 1 173 | 1,9% | 57 744 | 91,7% | 62 977 | 4,0% | (235) | (,4%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 3 325 | 2,2% | 3 399 | 2,2% | 2 900 | 1,9% | 143 269 | 93,7% | 152 893 | 9,7% | (1 375) | (,9%) | - | - |
| Receivables from Exchange Transactions - Waste Management | 2 795 | 1,7% | 2 877 | 1,8% | 2 403 | 1,5% | 154 157 | 95,0% | 162 232 | 10,3% | (1 630) | (1,0%) | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | 297 | 100,0% | 297 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 10 463 | 1,4% | 10 188 | 1,4% | 10 112 | 1,4% | 692 208 | 95,7% | 722 970 | 46,1% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 112 | ,4% | 80 | ,3% | 77 | ,3% | 27 363 | 99,0% | 27 633 | 1,8% | (723) | (2,6%) | - | - |
| **Total By Income Source** | **34 232** | **2,2%** | **33 297** | **2,1%** | **29 520** | **1,9%** | **1 472 277** | **93,8%** | **1 569 326** | **100,0%** | **(7 518)** | **(,5%)** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 4 445 | 2,0% | 4 873 | 2,1% | 3 366 | 1,5% | 214 293 | 94,4% | 226 977 | 14,5% | 303 | ,1% | - | - |
| Commercial | 11 388 | 9,0% | 8 655 | 6,9% | 7 826 | 6,2% | 98 193 | 77,9% | 126 062 | 8,0% | 63 | - | - | - |
| Households | 18 399 | 1,5% | 19 768 | 1,6% | 18 329 | 1,5% | 1 159 791 | 95,4% | 1 216 286 | 77,5% | (7 884) | (,6%) | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **34 232** | **2,2%** | **33 297** | **2,1%** | **29 520** | **1,9%** | **1 472 277** | **93,8%** | **1 569 326** | **100,0%** | **(7 518)** | **(,5%)** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 26 181 | 11,4% | 17 135 | 7,5% | - | - | 185 510 | 81,1% | 228 826 | 23,7% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 13 023 | 1,8% | 7 827 | 1,1% | 31 | - | 717 154 | 97,2% | 738 035 | 76,3% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **39 205** | **4,1%** | **24 961** | **2,6%** | **31** | **-** | **902 664** | **93,4%** | **966 861** | **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 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **2 137 247** | **565 171** | **26,4%** | **565 171** | **26,4%** | **558 267** | **33,3%** | **1,2%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 739 063 | 88 948 | 12,0% | 88 948 | 12,0% | 69 445 | 16,4% | 28,1% |
| Service charges - Water | 95 159 | 25 385 | 26,7% | 25 385 | 26,7% | 20 604 | 16,3% | 23,2% |
| Service charges - Waste Water Management | 51 422 | 13 889 | 27,0% | 13 889 | 27,0% | 12 871 | 24,9% | 7,9% |
| Service charges - Waste Management | 51 184 | 13 722 | 26,8% | 13 722 | 26,8% | 13 030 | 25,4% | 5,3% |
| Sale of Goods and Rendering of Services | 6 743 | 798 | 11,8% | 798 | 11,8% | 591 | 10,0% | 35,0% |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 125 181 | 17 376 | 13,9% | 17 376 | 13,9% | 25 062 | 137,7% | (30,7%) |
| Interest earned from Current and Non Current Assets | 12 764 | 4 500 | 35,3% | 4 500 | 35,3% | 890 | 10,9% | 405,9% |
| Dividends | - | - | - | - | - | - | - | - |
| Rent on Land | 1 000 | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 3 992 | 351 | 8,8% | 351 | 8,8% | 373 | 14,0% | (6,1%) |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 11 772 | 333 | 2,8% | 333 | 2,8% | 87 | 1,9% | 280,7% |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 110 363 | 26 226 | 23,8% | 26 226 | 23,8% | 27 547 | 23,9% | (4,8%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 2 396 | 441 | 18,4% | 441 | 18,4% | 44 | 1,4% | 907,4% |
| Licences or permits | 1 663 | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 882 846 | 366 381 | 41,5% | 366 381 | 41,5% | 378 226 | 44,0% | (3,1%) |
| Interest | 41 693 | 6 821 | 16,4% | 6 821 | 16,4% | 9 497 | 130,7% | (28,2%) |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | 7 | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **2 638 370** | **605 832** | **23,0%** | **605 832** | **23,0%** | **594 215** | **30,3%** | **2,0%** |
| Employee related costs | 722 554 | 180 119 | 24,9% | 180 119 | 24,9% | 147 151 | 21,4% | 22,4% |
| Remuneration of councillors | 36 529 | 8 040 | 22,0% | 8 040 | 22,0% | 10 067 | 28,7% | (20,1%) |
| Bulk purchases - electricity | 1 114 944 | 320 672 | 28,8% | 320 672 | 28,8% | 355 199 | 49,4% | (9,7%) |
| Inventory consumed | 69 277 | 6 519 | 9,4% | 6 519 | 9,4% | 4 108 | 10,2% | 58,7% |
| Debt impairment | 13 280 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 75 930 | - | - | - | - | - | - | - |
| Interest | 51 662 | 23 052 | 44,6% | 23 052 | 44,6% | 29 064 | 70,6% | (20,7%) |
| Contracted services | 203 440 | 26 323 | 12,9% | 26 323 | 12,9% | 12 203 | 9,0% | 115,7% |
| Transfers and subsidies | 198 043 | 31 336 | 15,8% | 31 336 | 15,8% | 28 596 | 15,8% | 9,6% |
| Irrecoverable debts written off | 23 120 | 609 | 2,6% | 609 | 2,6% | 919 | - | (33,7%) |
| Operational costs | 129 590 | 9 161 | 7,1% | 9 161 | 7,1% | 6 909 | 5,6% | 32,6% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(501 123)** | **(40 661)** | **-** | **(40 661)** | **-** | **(35 948)** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 291 250 | 16 153 | 5,5% | 16 153 | 5,5% | 17 125 | 7,3% | (5,7%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **(209 873)** | **(24 508)** | | **(24 508)** | | **(18 823)** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **(209 873)** | **(24 508)** | | **(24 508)** | | **(18 823)** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **(209 873)** | **(24 508)** | | **(24 508)** | | **(18 823)** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | 270 618 | 51 168 | 18,9% | 51 168 | 18,9% | 82 098 | 32,2% | (37,7%) |
| **Surplus/(Deficit) for the year** | **60 745** | **26 660** | | **26 660** | | **63 275** | | |

### Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **316 681** | **25 049** | **7,9%** | **25 049** | **7,9%** | **24 953** | **11,0%** | **,4%** |
| National Government | 286 417 | 24 396 | 8,5% | 24 396 | 8,5% | 24 953 | 11,0% | (2,2%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **286 417** | **24 396** | **8,5%** | **24 396** | **8,5%** | **24 953** | **11,0%** | **(2,2%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 30 264 | 652 | 2,2% | 652 | 2,2% | - | - | (100,0%) |
| **Capital Expenditure Functional** | **316 681** | **25 049** | **7,9%** | **25 049** | **7,9%** | **24 953** | **11,0%** | **,4%** |
| **Municipal governance and administration** | **5 000** | **402** | **8,0%** | **402** | **8,0%** | **-** | **-** | **(100,0%)** |
| Executive and Council | 500 | - | - | - | - | - | - | - |
| Finance and administration | 4 500 | 402 | 8,9% | 402 | 8,9% | - | - | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **27 373** | **2 233** | **8,2%** | **2 233** | **8,2%** | **2 907** | **6,7%** | **(23,2%)** |
| Community and Social Services | 4 061 | 745 | 18,4% | 745 | 18,4% | - | - | (100,0%) |
| Sport And Recreation | 13 212 | 1 488 | 11,3% | 1 488 | 11,3% | 2 907 | 10,2% | (48,8%) |
| Public Safety | 10 000 | - | - | - | - | - | - | - |
| Housing | 100 | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **60 418** | **2 413** | **4,0%** | **2 413** | **4,0%** | **4 068** | **39,4%** | **(40,7%)** |
| Planning and Development | 4 500 | - | - | - | - | - | - | - |
| Road Transport | 55 918 | 2 413 | 4,3% | 2 413 | 4,3% | 4 068 | 39,4% | (40,7%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **223 890** | **20 000** | **8,9%** | **20 000** | **8,9%** | **17 977** | **10,4%** | **11,2%** |
| Energy sources | 44 958 | 6 967 | 15,5% | 6 967 | 15,5% | - | - | (100,0%) |
| Water Management | 93 518 | 11 404 | 12,2% | 11 404 | 12,2% | 9 925 | 12,8% | 14,9% |
| Waste Water Management | 84 915 | 1 629 | 1,9% | 1 629 | 1,9% | 8 053 | 10,4% | (79,8%) |
| Waste Management | 500 | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **1 819 651** | **483 525** | **26,6%** | **483 525** | **26,6%** | **474 493** | **15,8%** | **1,9%** |
| Property rates | 91 512 | 41 475 | 45,3% | 41 475 | 45,3% | 7 554 | 10,0% | 449,1% |
| Service charges | 740 715 | 119 756 | 16,2% | 119 756 | 16,2% | 78 803 | 25,8% | 52,0% |
| Other revenue | (197 652) | (96 072) | 48,6% | (96 072) | 48,6% | (40 481) | (2,6%) | 137,3% |
| Transfers and Subsidies - Operational | 882 846 | 369 828 | 41,9% | 369 828 | 41,9% | 358 929 | 41,8% | 3,0% |
| Transfers and Subsidies - Capital | 291 250 | 44 597 | 15,3% | 44 597 | 15,3% | 69 095 | 29,3% | (35,5%) |
| Interest | 10 979 | 3 940 | 35,9% | 3 940 | 35,9% | 593 | 7,3% | 564,2% |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(982 302)** | **(326 635)** | **33,3%** | **(326 635)** | **33,3%** | **(62 112)** | **2,8%** | **425,9%** |
| Suppliers and employees | (982 302) | (326 635) | 33,3% | (326 635) | 33,3% | (62 112) | 2,8% | 425,9% |
| Finance charges | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **837 349** | **156 890** | **18,7%** | **156 890** | **18,7%** | **412 381** | **52,5%** | **(62,0%)** |
| **Cash Flow from Investing Activities** | | | | | | | | |
| **Receipts** | **10 000** | **315** | **3,1%** | **315** | **3,1%** | **-** | **-** | **(100,0%)** |
| Proceeds on disposal of PPE | 10 000 | 315 | 3,1% | 315 | 3,1% | - | - | (100,0%) |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - |
| **Payments** | **(316 681)** | **(26 601)** | **8,4%** | **(26 601)** | **8,4%** | **(24 953)** | **11,0%** | **6,6%** |
| Capital assets | (316 681) | (26 601) | 8,4% | (26 601) | 8,4% | (24 953) | 11,0% | 6,6% |
| **Net Cash from/(used) Investing Activities** | **(306 681)** | **(26 286)** | **8,6%** | **(26 286)** | **8,6%** | **(24 953)** | **11,0%** | **5,3%** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **31** | **385** | **1 236,5%** | **385** | **1 236,5%** | **147** | **40,2%** | **161,2%** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 31 | 385 | 1 236,5% | 385 | 1 236,5% | 147 | 40,2% | 161,2% |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **31** | **385** | **1 236,5%** | **385** | **1 236,5%** | **147** | **40,2%** | **161,2%** |
| **Net Increase/(Decrease) in cash held** | **530 700** | **130 989** | **24,7%** | **130 989** | **24,7%** | **387 576** | **69,3%** | **(66,2%)** |
| Cash/cash equivalents at the year begin: | 41 833 | 665 927 | 1 591,9% | 665 927 | 1 591,9% | 485 495 | 751,2% | 37,2% |
| Cash/cash equivalents at the year end: | 572 533 | 133 299 | 23,3% | 133 299 | 23,3% | 297 106 | 47,6% | (55,1%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 9 940 | 1,1% | 8 732 | 1,0% | 10 745 | 1,2% | 849 322 | 96,7% | 878 740 | 28,9% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 448 | ,1% | 158 | - | - | - | 322 824 | 99,8% | 323 429 | 10,6% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 7 795 | 1,2% | 7 879 | 1,2% | 6 859 | 1,0% | 634 491 | 96,6% | 657 024 | 21,6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 5 600 | 1,6% | 4 963 | 1,4% | 4 937 | 1,4% | 337 291 | 95,6% | 352 792 | 11,6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 5 017 | 1,4% | 4 944 | 1,4% | 4 978 | 1,4% | 343 766 | 95,8% | 358 704 | 11,8% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 0 | - | 12 309 | 3,0% | 12 175 | 3,0% | 380 905 | 94,0% | 405 389 | 13,3% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 571 | ,8% | 394 | ,6% | 339 | ,5% | 66 012 | 98,1% | 67 315 | 2,2% | - | - | - | - |
| **Total By Income Source** | **29 371** | **1,0%** | **39 378** | **1,3%** | **40 032** | **1,3%** | **2 934 612** | **96,4%** | **3 043 393** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 6 116 | 1,2% | 6 600 | 1,3% | 7 891 | 1,6% | 487 581 | 95,9% | 508 188 | 16,7% | - | - | - | - |
| Commercial | 5 749 | ,9% | 7 603 | 1,2% | 7 026 | 1,1% | 625 836 | 96,8% | 646 214 | 21,2% | - | - | - | - |
| Households | 17 457 | ,9% | 25 030 | 1,3% | 24 982 | 1,3% | 1 790 391 | 96,4% | 1 857 860 | 61,0% | - | - | - | - |
| Other | 49 | ,2% | 145 | ,5% | 135 | ,4% | 30 804 | 98,9% | 31 132 | 1,0% | - | - | - | - |
| **Total By Customer Group** | **29 371** | **1,0%** | **39 378** | **1,3%** | **40 032** | **1,3%** | **2 934 612** | **96,4%** | **3 043 393** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | 201 693 | 2,5% | 195 571 | 2,4% | 7 654 952 | 95,1% | 8 052 216 | 91,0% |
| Bulk Water | - | - | - | - | - | - | 500 336 | 100,0% | 500 336 | 5,7% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 659 | ,2% | 20 659 | 7,1% | 17 155 | 5,9% | 254 072 | 86,8% | 292 545 | 3,3% |
| Auditor-General | - | - | - | - | - | - | 43 | 100,0% | 43 | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **659** | **-** | **222 352** | **2,5%** | **212 726** | **2,4%** | **8 409 403** | **95,1%** | **8 845 140** | **100,0%** |

### Contact Details



| | | |
|---|---|---|
| Municipal Manager | Adv Motswahae Methews Mofokeng | 058 718 6616 |
| Chief Financial Officer | Mr Thuso Ronald Marumo | 058 718 3709 |



Source Local Government Database

1. All figures in this report are unaudited.

## FREE STATE: PHUMELELA (FS195)
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **247 535** | **22 595** | **9,1%** | **22 595** | **9,1%** | **78 151** | **28,4%** | **(71,1%)** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | (1 308) | - | - | - | - | 50 | ,1% | (100,0%) |
| Service charges - Water | 23 398 | 4 903 | 21,0% | 4 903 | 21,0% | 6 419 | 28,6% | (23,6%) |
| Service charges - Waste Water Management | 20 579 | 3 174 | 15,4% | 3 174 | 15,4% | 4 657 | 23,6% | (31,9%) |
| Service charges - Waste Management | 17 637 | 2 766 | 15,7% | 2 766 | 15,7% | 4 047 | 23,2% | (31,6%) |
| Sale of Goods and Rendering of Services | 438 | 48 | 11,0% | 48 | 11,0% | 85 | 19,4% | (43,3%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 47 955 | 6 323 | 13,2% | 6 323 | 13,2% | 10 753 | 23,1% | (41,2%) |
| Interest earned from Current and Non Current Assets | 898 | 0 | - | 0 | - | 0 | ,1% | (65,5%) |
| Dividends | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 690 | 173 | 25,1% | 173 | 25,1% | 328 | 49,7% | (47,3%) |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 527 | 60 | 2,4% | 60 | 2,4% | 117 | 4,8% | (49,0%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 20 768 | 1 798 | 8,7% | 1 798 | 8,7% | 17 046 | 95,6% | (89,5%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 60 | - | - | - | - | 0 | ,5% | (100,0%) |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 113 893 | 3 350 | 2,9% | 3 350 | 2,9% | 34 648 | 31,5% | (90,3%) |
| Interest | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **247 146** | **26 749** | **10,8%** | **26 749** | **10,8%** | **56 284** | **20,6%** | **(52,5%)** |
| Employee related costs | 101 197 | 15 798 | 15,6% | 15 798 | 15,6% | 23 414 | 21,6% | (32,5%) |
| Remuneration of councillors | 7 984 | 1 265 | 15,8% | 1 265 | 15,8% | 2 655 | 35,2% | (52,4%) |
| Bulk purchases - electricity | 4 000 | 1 266 | 31,7% | 1 266 | 31,7% | 12 165 | 33,9% | (89,6%) |
| Inventory consumed | 9 803 | 2 428 | 24,8% | 2 428 | 24,8% | 2 064 | 22,0% | 17,6% |
| Debt impairment | 43 378 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 20 865 | - | - | - | - | - | - | - |
| Interest | 6 813 | 43 | ,6% | 43 | ,6% | 848 | 13,0% | (94,9%) |
| Contracted services | 3 990 | 233 | 5,8% | 233 | 5,8% | 5 976 | 43,5% | (96,1%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - |
| Operational costs | 49 116 | 5 716 | 11,6% | 5 716 | 11,6% | 9 162 | 22,9% | (37,6%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **389** | **(4 155)** | **-** | **(4 155)** | **-** | **21 867** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 44 113 | 6 886 | 15,6% | 6 886 | 15,6% | 4 847 | 10,2% | 42,1% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **44 502** | **2 732** | | **2 732** | | **26 714** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **44 502** | **2 732** | | **2 732** | | **26 714** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **44 502** | **2 732** | | **2 732** | | **26 714** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **44 502** | **2 732** | | **2 732** | | **26 714** | | |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **44 113** | **6 886** | **15,6%** | **6 886** | **15,6%** | **4 847** | **10,2%** | **42,1%** |
| National Government | 44 113 | 6 886 | 15,6% | 6 886 | 15,6% | 4 847 | 10,2% | 42,1% |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **44 113** | **6 886** | **15,6%** | **6 886** | **15,6%** | **4 847** | **10,2%** | **42,1%** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - |
| **Capital Expenditure Functional** | **44 113** | **6 886** | **15,6%** | **6 886** | **15,6%** | **4 847** | **10,2%** | **42,1%** |
| **Municipal governance and administration** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Executive and Council | - | - | - | - | - | - | - | - |
| Finance and administration | - | - | - | - | - | - | - | - |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **1 263** | **-** | **-** | **-** | **-** | **48** | **-** | **(100,0%)** |
| Community and Social Services | - | - | - | - | - | - | - | - |
| Sport And Recreation | 1 263 | - | - | - | - | 48 | - | (100,0%) |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **931** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Planning and Development | 931 | - | - | - | - | - | - | - |
| Road Transport | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **41 920** | **6 886** | **16,4%** | **6 886** | **16,4%** | **4 800** | **10,7%** | **43,5%** |
| Energy sources | 4 000 | - | - | - | - | 697 | 17,4% | (100,0%) |
| Water Management | 1 000 | - | - | - | - | - | - | - |
| Waste Water Management | 36 920 | 6 886 | 18,7% | 6 886 | 18,7% | - | - | (100,0%) |
| Waste Management | - | - | - | - | - | 4 103 | - | (100,0%) |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **238 239** | **13 554** | **5,7%** | **13 554** | **5,7%** | **54 505** | **21,6%** | **(75,1%)** |
| Property rates | 9 397 | 1 190 | 12,7% | 1 190 | 12,7% | 1 191 | 14,9% | (,1%) |
| Service charges | 32 735 | 2 581 | 7,9% | 2 581 | 7,9% | 7 610 | 15,1% | (66,1%) |
| Other revenue | 3 392 | 882 | 26,0% | 882 | 26,0% | 1 855 | 61,6% | (52,5%) |
| Transfers and Subsidies - Operational | 113 876 | 3 640 | 3,2% | 3 640 | 3,2% | 39 845 | 36,2% | (90,9%) |
| Transfers and Subsidies - Capital | 44 113 | 5 000 | 11,3% | 5 000 | 11,3% | 3 999 | 8,4% | 25,0% |
| Interest | 34 725 | 262 | ,8% | 262 | ,8% | 5 | - | 5 231,7% |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(181 450)** | **(13 595)** | **7,5%** | **(13 595)** | **7,5%** | **(18 588)** | **8,4%** | **(26,9%)** |
| Suppliers and employees | (174 637) | (13 595) | 7,8% | (13 595) | 7,8% | (18 588) | 8,7% | (26,9%) |
| Finance charges | (6 813) | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **56 788** | **(40)** | **(,1%)** | **(40)** | **(,1%)** | **35 917** | **113,8%** | **(100,1%)** |
| **Cash Flow from Investing Activities** | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **656** | **274,8%** | **(100,0%)** |
| Proceeds on disposal of PPE | - | - | - | - | - | 656 | 274,8% | (100,0%) |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - |
| **Payments** | **(44 113)** | **(7 280)** | **16,5%** | **(7 280)** | **16,5%** | **(2 293)** | **4,8%** | **217,5%** |
| Capital assets | (44 113) | (7 280) | 16,5% | (7 280) | 16,5% | (2 293) | 4,8% | 217,5% |
| **Net Cash from/(used) Investing Activities** | **(44 113)** | **(7 280)** | **16,5%** | **(7 280)** | **16,5%** | **(1 637)** | **3,5%** | **344,7%** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **-** | **3** | **-** | **3** | **-** | **0** | **-** | **542,0%** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | 3 | - | 3 | - | 0 | - | 542,0% |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **-** | **3** | **-** | **3** | **-** | **0** | **-** | **542,0%** |
| **Net Increase/(Decrease) in cash held** | **12 675** | **(7 318)** | **(57,7%)** | **(7 318)** | **(57,7%)** | **34 281** | **(218,4%)** | **(121,3%)** |
| Cash/cash equivalents at the year begin: | 8 461 | - | - | - | - | 4 779 | 16,1% | (100,0%) |
| Cash/cash equivalents at the year end: | 21 136 | (7 318) | (34,6%) | (7 318) | (34,6%) | 41 576 | 295,9% | (117,6%) |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 2 013 | 1,5% | 3 346 | 2,5% | 1 787 | 1,3% | 125 838 | 94,6% | 132 984 | 18,5% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | - | - | - | - | - | - | 4 976 | 100,0% | 4 976 | ,7% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 883 | ,9% | 843 | ,9% | 10 158 | 10,4% | 85 340 | 87,8% | 97 225 | 13,6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1 613 | 1,3% | 1 770 | 1,4% | 1 783 | 1,4% | 119 904 | 95,9% | 125 070 | 17,4% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 1 487 | 1,2% | 1 534 | 1,2% | 1 539 | 1,2% | 119 902 | 96,3% | 124 462 | 17,4% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 51 | ,9% | 67 | 1,1% | 194 | 3,3% | 5 565 | 94,7% | 5 877 | ,8% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 3 280 | 1,4% | 3 248 | 1,4% | 3 390 | 1,5% | 222 536 | 95,7% | 232 453 | 32,4% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | (7 966) | 130,8% | 13 | (,2%) | 13 | (,2%) | 1 851 | (30,4%) | (6 089) | (,8%) | - | - | - | - |
| **Total By Income Source** | **1 360** | **,2%** | **10 821** | **1,5%** | **18 863** | **2,6%** | **685 913** | **95,7%** | **716 957** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | (2 542) | (12,7%) | 438 | 2,2% | 2 682 | 13,4% | 19 479 | 97,1% | 20 057 | 2,8% | - | - | - | - |
| Commercial | 568 | 2,2% | 725 | 2,8% | 584 | 2,2% | 24 354 | 92,8% | 26 232 | 3,7% | - | - | - | - |
| Households | 6 097 | 1,1% | 8 401 | 1,4% | 7 680 | 1,3% | 558 037 | 96,2% | 580 214 | 80,9% | - | - | - | - |
| Other | (2 762) | (3,1%) | 1 258 | 1,4% | 7 917 | 8,8% | 84 042 | 92,9% | 90 454 | 12,6% | - | - | - | - |
| **Total By Customer Group** | **1 360** | **,2%** | **10 821** | **1,5%** | **18 863** | **2,6%** | **685 913** | **95,7%** | **716 957** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 704 | ,2% | 687 | ,2% | 611 | ,2% | 302 301 | 99,3% | 304 304 | 62,1% |
| Bulk Water | - | - | 1 391 | 1,0% | 1 390 | 1,0% | 131 449 | 97,9% | 134 231 | 27,4% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 27 | ,6% | - | - | - | - | 4 504 | 99,4% | 4 531 | ,9% |
| Auditor-General | - | - | 294 | 1,1% | 1 | - | 26 046 | 98,9% | 26 341 | 5,4% |
| Other | 1 100 | 5,3% | 626 | 3,0% | 351 | 1,7% | 18 678 | 90,0% | 20 754 | 4,2% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **1 831** | **,4%** | **2 998** | **,6%** | **2 353** | **,5%** | **482 978** | **98,5%** | **490 161** | **100,0%** |

### Contact Details



| | | |
|---|---|---|
| Municipal Manager | Mrs G.P.N Mhlongo Ntshangase | 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 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **423 372** | **102 891** | **24,3%** | **102 891** | **24,3%** | **117 197** | **26,5%** | **(12,2%)** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 80 244 | 17 326 | 21,6% | 17 326 | 21,6% | 29 950 | 36,0% | (42,2%) |
| Service charges - Water | 24 558 | 4 677 | 19,0% | 4 677 | 19,0% | 6 466 | 17,2% | (27,7%) |
| Service charges - Waste Water Management | 29 811 | 5 712 | 19,2% | 5 712 | 19,2% | 7 227 | 15,6% | (21,0%) |
| Service charges - Waste Management | 21 690 | 3 962 | 18,3% | 3 962 | 18,3% | 5 193 | 16,4% | (23,7%) |
| Sale of Goods and Rendering of Services | 896 | 143 | 16,0% | 143 | 16,0% | 175 | 8,2% | (18,2%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 78 136 | 10 888 | 13,9% | 10 888 | 13,9% | 18 320 | 23,5% | (40,6%) |
| Interest earned from Current and Non Current Assets | 499 | 113 | 22,6% | 113 | 22,6% | 192 | 40,2% | (41,3%) |
| Dividends | 102 | - | - | - | - | 57 | 10,5% | (100,0%) |
| Rent on Land | 290 | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 1 788 | 283 | 15,8% | 283 | 15,8% | 397 | 23,1% | (28,7%) |
| Licence and permits | 240 | 0 | - | 0 | - | 1 | ,6% | (95,8%) |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 511 | 11 | 2,1% | 11 | 2,1% | (46) | (4,9%) | (123,5%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 38 780 | 6 712 | 17,3% | 6 712 | 17,3% | 9 762 | 31,5% | (31,2%) |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 130 | 3 | 2,0% | 3 | 2,0% | 4 | - | (32,0%) |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 126 761 | 51 085 | 40,3% | 51 085 | 40,3% | 36 747 | 30,0% | 39,0% |
| Interest | 18 933 | 1 978 | 10,4% | 1 978 | 10,4% | 2 752 | 45,9% | (28,1%) |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **493 061** | **35 814** | **7,3%** | **35 814** | **7,3%** | **91 197** | **19,6%** | **(60,7%)** |
| Employee related costs | 116 185 | 19 905 | 17,1% | 19 905 | 17,1% | 26 450 | 21,1% | (24,7%) |
| Remuneration of councillors | 8 608 | 544 | 6,3% | 544 | 6,3% | 1 343 | 17,4% | (59,5%) |
| Bulk purchases - electricity | 85 957 | 6 305 | 7,3% | 6 305 | 7,3% | 28 816 | 33,6% | (78,1%) |
| Inventory consumed | 15 943 | 283 | 1,8% | 283 | 1,8% | 1 884 | 10,5% | (85,0%) |
| Debt impairment | 110 757 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 45 485 | 13 | - | 13 | - | 10 684 | 25,4% | (99,9%) |
| Interest | 22 033 | 3 424 | 15,5% | 3 424 | 15,5% | 7 926 | 36,9% | (56,8%) |
| Contracted services | 49 781 | 3 393 | 6,8% | 3 393 | 6,8% | 10 316 | 28,5% | (67,1%) |
| Transfers and subsidies | - | - | - | - | - | - | - | - |
| Irrecoverable debts written off | 12 308 | 181 | 1,5% | 181 | 1,5% | 389 | ,7% | (53,5%) |
| Operational costs | 26 004 | 1 766 | 6,8% | 1 766 | 6,8% | 3 390 | 10,0% | (47,9%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **(69 689)** | **67 078** | **-** | **67 078** | **-** | **25 999** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 34 811 | 3 381 | 9,7% | 3 381 | 9,7% | 14 045 | 43,3% | (75,9%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **(34 878)** | **70 458** | | **70 458** | | **40 044** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **(34 878)** | **70 458** | | **70 458** | | **40 044** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **(34 878)** | **70 458** | | **70 458** | | **40 044** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **(34 878)** | **70 458** | | **70 458** | | **40 044** | | |

### Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **34 811** | **2 940** | **8,4%** | **2 940** | **8,4%** | **12 213** | **37,6%** | **(75,9%)** |
| National Government | 34 811 | 2 940 | 8,4% | 2 940 | 8,4% | 12 213 | 37,6% | (75,9%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **34 811** | **2 940** | **8,4%** | **2 940** | **8,4%** | **12 213** | **37,6%** | **(75,9%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | - | - | - | - | - |
| **Capital Expenditure Functional** | **34 811** | **3 096** | **8,9%** | **3 096** | **8,9%** | **12 213** | **37,6%** | **(74,6%)** |
| **Municipal governance and administration** | **-** | **157** | **-** | **157** | **-** | **-** | **-** | **(100,0%)** |
| Executive and Council | - | - | - | - | - | - | - | - |
| Finance and administration | - | 157 | - | 157 | - | - | - | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **-** | **-** | **-** | **-** | **-** | **418** | **13,1%** | **(100,0%)** |
| Community and Social Services | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | 418 | - | (100,0%) |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **12 648** | **2 308** | **18,3%** | **2 308** | **18,3%** | **11 331** | **69,6%** | **(79,6%)** |
| Planning and Development | - | - | - | - | - | - | - | - |
| Road Transport | 12 648 | 2 308 | 18,3% | 2 308 | 18,3% | 11 331 | 69,6% | (79,6%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **22 163** | **631** | **2,8%** | **631** | **2,8%** | **464** | **3,6%** | **36,0%** |
| Energy sources | - | - | - | - | - | - | - | - |
| Water Management | - | - | - | - | - | - | - | - |
| Waste Water Management | 12 384 | 631 | 5,1% | 631 | 5,1% | 464 | 3,6% | 36,0% |
| Waste Management | 9 779 | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **367 508** | **85 318** | **23,2%** | **85 318** | **23,2%** | **94 770** | **20,4%** | **(10,0%)** |
| Property rates | 32 001 | 2 561 | 8,0% | 2 561 | 8,0% | 4 101 | 10,4% | (37,6%) |
| Service charges | 128 942 | 8 068 | 6,3% | 8 068 | 6,3% | 13 967 | 6,2% | (42,2%) |
| Other revenue | 44 392 | 2 457 | 5,5% | 2 457 | 5,5% | 4 739 | 11,2% | (48,2%) |
| Transfers and Subsidies - Operational | 126 761 | 60 356 | 47,6% | 60 356 | 47,6% | 53 419 | 43,7% | 13,0% |
| Transfers and Subsidies - Capital | 34 811 | 11 764 | 33,8% | 11 764 | 33,8% | 18 310 | 56,4% | (35,8%) |
| Interest | 499 | 113 | 22,6% | 113 | 22,6% | 178 | 37,1% | (36,5%) |
| Dividends | 102 | - | - | - | - | 57 | 10,5% | (100,0%) |
| **Payments** | **(321 642)** | **(15 902)** | **4,9%** | **(15 902)** | **4,9%** | **5 190** | **(1,6%)** | **(406,4%)** |
| Suppliers and employees | (300 486) | (15 902) | 5,3% | (15 902) | 5,3% | 5 190 | (1,7%) | (406,4%) |
| Finance charges | (21 156) | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **45 866** | **69 416** | **151,3%** | **69 416** | **151,3%** | **99 959** | **75,7%** | **(30,6%)** |
| **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** | **(34 811)** | **(3 381)** | **9,7%** | **(3 381)** | **9,7%** | **(15 103)** | **40,5%** | **(77,6%)** |
| Capital assets | (34 811) | (3 381) | 9,7% | (3 381) | 9,7% | (15 103) | 40,5% | (77,6%) |
| **Net Cash from/(used) Investing Activities** | **(34 811)** | **(3 381)** | **9,7%** | **(3 381)** | **9,7%** | **(15 103)** | **40,5%** | **(77,6%)** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - |
| **Payments** | **(3 000)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | (3 000) | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **(3 000)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Net Increase/(Decrease) in cash held** | **8 055** | **66 035** | **819,8%** | **66 035** | **819,8%** | **84 857** | **89,5%** | **(22,2%)** |
| Cash/cash equivalents at the year begin: | 18 420 | - | - | - | - | (3 341) | 95,1% | (100,0%) |
| Cash/cash equivalents at the year end: | **26 476** | **121 728** | **459,8%** | **121 728** | **459,8%** | **103 961** | **113,9%** | **17,1%** |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 2 619 | 1,1% | 2 966 | 1,3% | 2 508 | 1,1% | 227 671 | 96,6% | 235 763 | 19,7% | (46) | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 4 769 | 13,7% | 3 418 | 9,8% | 2 250 | 6,5% | 24 389 | 70,0% | 34 825 | 2,9% | (6) | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 3 426 | 3,1% | 2 937 | 2,7% | 2 542 | 2,3% | 101 629 | 91,9% | 110 533 | 9,2% | (85) | (,1%) | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 3 217 | 1,4% | 3 137 | 1,4% | 3 051 | 1,3% | 220 964 | 95,9% | 230 368 | 19,2% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 2 219 | 1,4% | 2 146 | 1,4% | 2 078 | 1,3% | 150 609 | 95,9% | 157 051 | 13,1% | (41) | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 6 545 | 1,5% | 6 448 | 1,5% | 6 338 | 1,5% | 407 643 | 95,5% | 426 974 | 35,7% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 17 | ,9% | 15 | ,8% | 14 | ,7% | 1 906 | 97,6% | 1 953 | ,2% | - | - | - | - |
| **Total By Income Source** | **22 811** | **1,9%** | **21 066** | **1,8%** | **18 782** | **1,6%** | **1 134 810** | **94,8%** | **1 197 468** | **100,0%** | **(178)** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 1 391 | 9,2% | 1 485 | 9,8% | 856 | 5,7% | 11 382 | 75,3% | 15 113 | 1,3% | - | - | - | - |
| Commercial | 2 805 | 6,1% | 1 761 | 3,8% | 1 097 | 2,4% | 40 629 | 87,8% | 46 292 | 3,9% | (9) | - | - | - |
| Households | 18 615 | 1,6% | 17 820 | 1,6% | 16 829 | 1,5% | 1 082 799 | 95,3% | 1 136 063 | 94,9% | (169) | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **22 811** | **1,9%** | **21 066** | **1,8%** | **18 782** | **1,6%** | **1 134 810** | **94,8%** | **1 197 468** | **100,0%** | **(178)** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 10 051 | 2,0% | 28 321 | 5,6% | 121 | - | 465 253 | 92,4% | 503 747 | 94,0% |
| Bulk Water | - | - | 234 | 9,5% | 195 | 7,9% | 2 041 | 82,6% | 2 470 | ,5% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | 2 799 | 100,0% | 2 799 | ,5% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 719 | 2,7% | 33 | ,1% | 465 | 1,7% | 25 715 | 95,5% | 26 932 | 5,0% |
| Auditor-General | - | - | - | - | - | - | (6) | 100,0% | (6) | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **10 770** | **2,0%** | **28 589** | **5,3%** | **781** | **,1%** | **495 801** | **92,5%** | **535 942** | **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 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **191 513** | **52 446** | **27,4%** | **52 446** | **27,4%** | **62 397** | **37,5%** | **(15,9%)** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | 11 | - | - | - | - | 67 | 642,1% | (100,0%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | - | - | - | - | - | - | - | - |
| Interest earned from Current and Non Current Assets | 6 780 | 1 115 | 16,4% | 1 115 | 16,4% | 1 599 | 36,9% | (30,3%) |
| Dividends | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 30 657 | 157 | ,5% | 157 | ,5% | - | - | (100,0%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 154 065 | 51 175 | 33,2% | 51 175 | 33,2% | 60 730 | 39,7% | (15,7%) |
| Interest | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **181 643** | **39 010** | **21,5%** | **39 010** | **21,5%** | **27 569** | **16,2%** | **41,5%** |
| Employee related costs | 112 435 | 27 550 | 24,5% | 27 550 | 24,5% | 17 248 | 16,5% | 59,7% |
| Remuneration of councillors | 8 922 | 1 810 | 20,3% | 1 810 | 20,3% | 1 477 | 16,8% | 22,5% |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - |
| Inventory consumed | - | - | - | - | - | 1 | - | (100,0%) |
| Debt impairment | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 2 995 | 445 | 14,8% | 445 | 14,8% | 570 | 17,9% | (21,9%) |
| Interest | - | - | - | - | - | - | - | - |
| Contracted services | 20 835 | 3 287 | 15,8% | 3 287 | 15,8% | 4 143 | 19,8% | (20,7%) |
| Transfers and subsidies | 11 941 | 1 436 | 12,0% | 1 436 | 12,0% | 962 | 9,6% | 49,3% |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - |
| Operational costs | 24 515 | 4 483 | 18,3% | 4 483 | 18,3% | 3 168 | 14,1% | 41,5% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **9 870** | **13 436** | **-** | **13 436** | **-** | **34 828** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **9 870** | **13 436** | | **13 436** | | **34 828** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **9 870** | **13 436** | | **13 436** | | **34 828** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **9 870** | **13 436** | | **13 436** | | **34 828** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **9 870** | **13 436** | | **13 436** | | **34 828** | | |

### Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **9 920** | **140** | **1,4%** | **140** | **1,4%** | **-** | **-** | **(100,0%)** |
| National Government | - | - | - | - | - | - | - | - |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 9 920 | 140 | 1,4% | 140 | 1,4% | - | - | (100,0%) |
| **Capital Expenditure Functional** | **9 920** | **2 239** | **22,6%** | **2 239** | **22,6%** | **69** | **,8%** | **3 155,1%** |
| **Municipal governance and administration** | **2 720** | **140** | **5,1%** | **140** | **5,1%** | **69** | **-** | **103,1%** |
| Executive and Council | 830 | 71 | 8,6% | 71 | 8,6% | - | - | (100,0%) |
| Finance and administration | 1 890 | 69 | 3,6% | 69 | 3,6% | 69 | - | (,3%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **600** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | 500 | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | 100 | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **6 600** | **2 099** | **31,8%** | **2 099** | **31,8%** | **-** | **-** | **(100,0%)** |
| Planning and Development | 6 600 | 2 099 | 31,8% | 2 099 | 31,8% | - | - | (100,0%) |
| Road Transport | - | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Energy sources | - | - | - | - | - | - | - | - |
| Water Management | - | - | - | - | - | - | - | - |
| Waste Water Management | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **160 856** | **(10 094)** | **(6,3%)** | **(10 094)** | **(6,3%)** | **-** | **-** | **(100,0%)** |
| Property rates | - | - | - | - | - | - | - | - |
| Service charges | - | - | - | - | - | - | - | - |
| Other revenue | 11 | - | - | - | - | - | - | - |
| Transfers and Subsidies - Operational | 154 065 | (10 094) | (6,6%) | (10 094) | (6,6%) | - | - | (100,0%) |
| Transfers and Subsidies - Capital | - | - | - | - | - | - | - | - |
| Interest | 6 780 | - | - | - | - | - | - | - |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(178 790)** | **(34 382)** | **19,2%** | **(34 382)** | **19,2%** | **(7 102)** | **4,6%** | **384,1%** |
| Suppliers and employees | (178 790) | (34 382) | 19,2% | (34 382) | 19,2% | (7 102) | 4,6% | 384,1% |
| Finance charges | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **(17 933)** | **(44 477)** | **248,0%** | **(44 477)** | **248,0%** | **(7 102)** | **3 158,0%** | **526,3%** |
| **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** | **(9 920)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Capital assets | (9 920) | - | - | - | - | - | - | - |
| **Net Cash from/(used) Investing Activities** | **(9 920)** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **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** | **(27 853)** | **(44 477)** | **159,7%** | **(44 477)** | **159,7%** | **(7 102)** | **88,6%** | **526,3%** |
| Cash/cash equivalents at the year begin: | - | (14 617) | - | (14 617) | - | - | - | (100,0%) |
| Cash/cash equivalents at the year end: | (27 853) | (58 787) | 211,1% | (58 787) | 211,1% | (7 102) | (19,9%) | 727,8% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **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 | - | - | - | - | - | - | 8 473 | 100,0% | 8 473 | 100,0% | - | - | - | - |
| **Total By Income Source** | **-** | **-** | **-** | **-** | **-** | **-** | **8 473** | **100,0%** | **8 473** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Commercial | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | 8 473 | 100,0% | 8 473 | 100,0% | - | - | - | - |
| **Total By Customer Group** | **-** | **-** | **-** | **-** | **-** | **-** | **8 473** | **100,0%** | **8 473** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 1 916 | 100,0% | - | - | - | - | - | - | 1 916 | 30,0% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 112 | 2,5% | 41 | ,9% | 1 | - | 4 317 | 96,6% | 4 471 | 70,0% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **2 028** | **31,7%** | **41** | **,6%** | **1** | **-** | **4 317** | **67,6%** | **6 387** | **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 1ST QUARTER ENDED 30 SEPTEMBER 2025**

## Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **1 429 951** | **389 352** | **27,2%** | **389 352** | **27,2%** | **326 846** | **24,3%** | **19,1%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 548 139 | 131 764 | 24,0% | 131 764 | 24,0% | 80 730 | 14,6% | 63,2% |
| Service charges - Water | 204 038 | 40 658 | 19,9% | 40 658 | 19,9% | 43 538 | 22,3% | (6,6%) |
| Service charges - Waste Water Management | 73 321 | 18 689 | 25,5% | 18 689 | 25,5% | 18 146 | 25,9% | 3,0% |
| Service charges - Waste Management | 50 701 | 13 114 | 25,9% | 13 114 | 25,9% | 12 810 | 26,4% | 2,4% |
| Sale of Goods and Rendering of Services | 8 764 | 1 056 | 12,0% | 1 056 | 12,0% | 1 305 | 12,7% | (19,1%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 78 687 | 24 148 | 30,7% | 24 148 | 30,7% | 17 644 | 51,1% | 36,9% |
| Interest earned from Current and Non Current Assets | 63 | - | - | - | - | 25 | 84,1% | (100,0%) |
| Dividends | 4 744 | 845 | 17,8% | 845 | 17,8% | 228 | 13,1% | 270,3% |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 9 256 | 1 623 | 17,5% | 1 623 | 17,5% | 879 | 10,3% | 84,8% |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 14 960 | (330) | (2,2%) | (330) | (2,2%) | 1 296 | 10,5% | (125,4%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 94 806 | 24 629 | 26,0% | 24 629 | 26,0% | 23 299 | 25,7% | 5,7% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 5 784 | 139 | 2,4% | 139 | 2,4% | 33 | ,6% | 325,2% |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 328 582 | 130 294 | 39,7% | 130 294 | 39,7% | 124 403 | 39,9% | 4,7% |
| Interest | 8 373 | 2 491 | 29,8% | 2 491 | 29,8% | 2 287 | 76,7% | 8,9% |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | (267) | 233 | (87,3%) | 233 | (87,3%) | 222 | 32,8% | 4,8% |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **1 386 834** | **352 391** | **25,4%** | **352 391** | **25,4%** | **172 097** | **13,1%** | **104,8%** |
| Employee related costs | 449 410 | 114 725 | 25,5% | 114 725 | 25,5% | 106 407 | 23,6% | 7,8% |
| Remuneration of councillors | 29 484 | 5 398 | 18,3% | 5 398 | 18,3% | 5 217 | 17,6% | 3,5% |
| Bulk purchases - electricity | 428 185 | 57 318 | 13,4% | 57 318 | 13,4% | 2 529 | ,6% | 2 166,6% |
| Inventory consumed | 26 574 | 4 662 | 17,5% | 4 662 | 17,5% | 6 473 | 30,5% | (28,0%) |
| Debt impairment | 61 096 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 10 305 | - | - | - | - | - | - | - |
| Interest | 8 790 | 122 245 | 1 390,7% | 122 245 | 1 390,7% | 1 650 | 19,0% | 7 308,8% |
| Contracted services | 197 383 | 25 113 | 12,7% | 25 113 | 12,7% | 26 580 | 16,7% | (5,5%) |
| Transfers and subsidies | 1 095 | 5 | ,5% | 5 | ,5% | - | - | (100,0%) |
| Irrecoverable debts written off | 3 966 | 2 325 | 58,6% | 2 325 | 58,6% | 772 | 51,9% | 201,4% |
| Operational costs | 170 482 | 20 606 | 12,1% | 20 606 | 12,1% | 22 470 | 15,8% | (8,3%) |
| Losses on disposal of Assets | 63 | - | - | - | - | - | - | - |
| Other Losses | - | (6) | - | (6) | - | - | - | (100,0%) |
| **Surplus/(Deficit)** | **43 117** | **36 961** | **-** | **36 961** | **-** | **154 749** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 66 532 | - | - | - | - | 7 043 | 10,9% | (100,0%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **109 649** | **36 961** | | **36 961** | | **161 792** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **109 649** | **36 961** | | **36 961** | | **161 792** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **109 649** | **36 961** | | **36 961** | | **161 792** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **109 649** | **36 961** | | **36 961** | | **161 792** | | |

## Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **95 021** | **12 212** | **12,9%** | **12 212** | **12,9%** | **15 708** | **15,9%** | **(22,3%)** |
| National Government | 66 532 | 25 | - | 25 | - | 12 324 | 19,1% | (99,8%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **66 532** | **25** | **-** | **25** | **-** | **12 324** | **19,1%** | **(99,8%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 28 489 | 12 186 | 42,8% | 12 186 | 42,8% | 3 383 | 10,0% | 260,2% |
| **Capital Expenditure Functional** | **95 021** | **12 212** | **12,9%** | **12 212** | **12,9%** | **15 708** | **15,9%** | **(22,3%)** |
| **Municipal governance and administration** | **2 981** | **57** | **1,9%** | **57** | **1,9%** | **756** | **13,2%** | **(92,5%)** |
| Executive and Council | - | - | - | - | - | 15 | - | (100,0%) |
| Finance and administration | 2 981 | 57 | 1,9% | 57 | 1,9% | 742 | 12,9% | (92,3%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **29 350** | **11 013** | **37,5%** | **11 013** | **37,5%** | **236** | **1,8%** | **4 565,1%** |
| Community and Social Services | 550 | 27 | 5,0% | 27 | 5,0% | - | - | (100,0%) |
| Sport And Recreation | 5 853 | 1 | - | 1 | - | 191 | 4,7% | (99,5%) |
| Public Safety | 22 947 | 10 984 | 47,9% | 10 984 | 47,9% | 45 | 1,2% | 24 510,1% |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **42 144** | **1 133** | **2,7%** | **1 133** | **2,7%** | **9 834** | **31,1%** | **(88,5%)** |
| Planning and Development | - | - | - | - | - | 69 | 33,8% | (100,0%) |
| Road Transport | 42 064 | 1 133 | 2,7% | 1 133 | 2,7% | 9 765 | 31,3% | (88,4%) |
| Environmental Protection | 80 | - | - | - | - | - | - | - |
| **Trading Services** | **20 546** | **10** | **-** | **10** | **-** | **4 882** | **10,2%** | **(99,8%)** |
| Energy sources | 250 | - | - | - | - | 149 | 4,5% | (100,0%) |
| Water Management | 18 524 | 10 | ,1% | 10 | ,1% | 2 781 | 11,1% | (99,7%) |
| Waste Water Management | 1 773 | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | 1 951 | 51,1% | (100,0%) |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **1 258 084** | **302 473** | **24,0%** | **302 473** | **24,0%** | **371 085** | **41,9%** | **(18,5%)** |
| Property rates | 120 179 | 16 257 | 13,5% | 16 257 | 13,5% | 14 901 | 12,9% | 9,1% |
| Service charges | 864 329 | 167 974 | 19,4% | 167 974 | 19,4% | 123 383 | 14,0% | 36,1% |
| Other revenue | (134 111) | (39 495) | 29,4% | (39 495) | 29,4% | 66 793 | (13,7%) | (159,1%) |
| Transfers and Subsidies - Operational | 334 714 | 149 273 | 44,6% | 149 273 | 44,6% | 127 028 | 40,8% | 17,5% |
| Transfers and Subsidies - Capital | 68 228 | 4 595 | 6,7% | 4 595 | 6,7% | 37 641 | 57,6% | (87,8%) |
| Interest | - | 3 024 | - | 3 024 | - | 1 111 | - | 172,3% |
| Dividends | 4 744 | 845 | 17,8% | 845 | 17,8% | 228 | 13,1% | 270,3% |
| **Payments** | **(1 637 348)** | **(387 190)** | **23,6%** | **(387 190)** | **23,6%** | **(377 638)** | **24,2%** | **2,5%** |
| Suppliers and employees | (1 637 348) | (387 190) | 23,6% | (387 190) | 23,6% | (377 638) | 24,2% | 2,5% |
| Finance charges | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **(379 265)** | **(84 717)** | **22,3%** | **(84 717)** | **22,3%** | **(6 553)** | **1,0%** | **1 192,8%** |
| **Cash Flow from Investing Activities** | | | | | | | | |
| **Receipts** | **8 493** | **(21)** | **(,2%)** | **(21)** | **(,2%)** | **-** | **-** | **(100,0%)** |
| Proceeds on disposal of PPE | 8 493 | (21) | (,2%) | (21) | (,2%) | - | - | (100,0%) |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - |
| **Payments** | **(95 021)** | **(12 212)** | **12,9%** | **(12 212)** | **12,9%** | **(15 708)** | **15,9%** | **(22,3%)** |
| Capital assets | (95 021) | (12 212) | 12,9% | (12 212) | 12,9% | (15 708) | 15,9% | (22,3%) |
| **Net Cash from/(used) Investing Activities** | **(86 529)** | **(12 233)** | **14,1%** | **(12 233)** | **14,1%** | **(15 708)** | **15,9%** | **(22,1%)** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **-** | **656** | **-** | **656** | **-** | **-** | **-** | **(100,0%)** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | 656 | - | 656 | - | - | - | (100,0%) |
| **Payments** | **(2 121)** | **(1 268)** | **59,7%** | **(1 268)** | **59,7%** | **(803)** | **39,5%** | **57,9%** |
| Repayment of borrowing | (2 121) | (1 268) | 59,7% | (1 268) | 59,7% | (803) | 39,5% | 57,9% |
| **Net Cash from/(used) Financing Activities** | **(2 121)** | **(612)** | **28,8%** | **(612)** | **28,8%** | **(803)** | **39,5%** | **(23,8%)** |
| **Net Increase/(Decrease) in cash held** | **(467 915)** | **(97 561)** | **20,9%** | **(97 561)** | **20,9%** | **(23 063)** | **3,0%** | **323,0%** |
| Cash/cash equivalents at the year begin: | (24 764) | 6 643 | (26,8%) | 6 643 | (26,8%) | 44 985 | (189,7%) | (85,2%) |
| Cash/cash equivalents at the year end: | **(492 678)** | **(120 719)** | **24,5%** | **(120 719)** | **24,5%** | **(32 968)** | **4,1%** | **266,2%** |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 35 326 | 4,6% | 14 117 | 1,8% | 12 527 | 1,6% | 712 892 | 92,0% | 774 862 | 40,3% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 50 619 | 24,8% | 22 804 | 11,2% | 7 755 | 3,8% | 123 158 | 60,3% | 204 335 | 10,6% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 13 231 | 12,2% | 4 813 | 4,4% | 3 784 | 3,5% | 86 508 | 79,9% | 108 337 | 5,6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 12 203 | 5,2% | 4 986 | 2,1% | 4 685 | 2,0% | 211 665 | 90,6% | 233 539 | 12,1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 8 435 | 5,0% | 3 465 | 2,1% | 3 268 | 2,0% | 152 007 | 90,9% | 167 175 | 8,7% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 17 017 | 4,7% | 8 479 | 2,3% | 9 029 | 2,5% | 330 922 | 90,6% | 365 446 | 19,0% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 068 | 1,5% | 1 268 | 1,8% | 289 | ,4% | 67 898 | 96,3% | 70 523 | 3,7% | - | - | - | - |
| **Total By Income Source** | **137 900** | **7,2%** | **59 931** | **3,1%** | **41 336** | **2,1%** | **1 685 050** | **87,6%** | **1 924 218** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 25 454 | 18,9% | 9 021 | 6,7% | 7 334 | 5,5% | 92 648 | 68,9% | 134 456 | 7,0% | - | - | - | - |
| Commercial | 45 478 | 19,2% | 22 436 | 9,5% | 7 485 | 3,2% | 161 804 | 68,2% | 237 203 | 12,3% | - | - | - | - |
| Households | 66 348 | 4,4% | 27 911 | 1,9% | 26 320 | 1,8% | 1 381 080 | 92,0% | 1 501 659 | 78,0% | - | - | - | - |
| Other | 620 | 1,2% | 564 | 1,1% | 197 | ,4% | 49 520 | 97,3% | 50 900 | 2,6% | - | - | - | - |
| **Total By Customer Group** | **137 900** | **7,2%** | **59 931** | **3,1%** | **41 336** | **2,1%** | **1 685 050** | **87,6%** | **1 924 218** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 54 430 | 2,7% | 73 629 | 3,7% | 81 473 | 4,0% | 1 806 238 | 89,6% | 2 015 770 | 97,6% |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 677 | 8,3% | 667 | 8,2% | 661 | 8,1% | 6 132 | 75,4% | 8 137 | ,4% |
| Trade Creditors | 6 388 | 56,1% | 3 172 | 27,9% | 1 822 | 16,0% | - | - | 11 381 | ,6% |
| Auditor-General | 2 591 | 100,0% | - | - | - | - | - | - | 2 591 | ,1% |
| Other | 1 446 | 5,4% | 899 | 3,3% | 899 | 3,3% | 23 589 | 87,9% | 26 833 | 1,3% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **65 530** | **3,2%** | **78 366** | **3,8%** | **84 855** | **4,1%** | **1 835 960** | **88,9%** | **2 064 711** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mrs Portia Tshabalala | 056 216 9377 |
| Chief Financial Officer | Mrs Irene Mokheseng | 056 216 9141 |

Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: NGWATHE (FS203)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025**

## Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **1 975 771** | **293 735** | **14,9%** | **293 735** | **14,9%** | **266 657** | **25,5%** | **10,2%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 424 305 | 75 507 | 17,8% | 75 507 | 17,8% | 81 078 | 28,9% | (6,9%) |
| Service charges - Water | 68 991 | 16 501 | 23,9% | 16 501 | 23,9% | 15 657 | 19,7% | 5,4% |
| Service charges - Waste Water Management | 56 038 | 15 176 | 27,1% | 15 176 | 27,1% | 15 707 | 25,0% | (3,4%) |
| Service charges - Waste Management | 28 511 | 10 721 | 37,6% | 10 721 | 37,6% | 11 238 | 25,0% | (4,6%) |
| Sale of Goods and Rendering of Services | 2 127 | 731 | 34,4% | 731 | 34,4% | 694 | 29,1% | 5,3% |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 55 807 | 21 034 | 37,7% | 21 034 | 37,7% | 24 621 | 25,5% | (14,6%) |
| Interest earned from Current and Non Current Assets | 7 159 | 867 | 12,1% | 867 | 12,1% | 1 283 | 19,7% | (32,4%) |
| Dividends | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 382 | 90 | 23,5% | 90 | 23,5% | 96 | 26,2% | (6,3%) |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 98 | 62 | 63,7% | 62 | 63,7% | 56 | ,1% | 11,7% |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 887 483 | 30 059 | 3,4% | 30 059 | 3,4% | 27 345 | 21,6% | 9,9% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 148 590 | 414 | ,3% | 414 | ,3% | 98 | 33,4% | 320,6% |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 296 280 | 122 572 | 41,4% | 122 572 | 41,4% | 88 784 | 31,1% | 38,1% |
| Interest | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **1 386 503** | **345 875** | **24,9%** | **345 875** | **24,9%** | **267 779** | **24,4%** | **29,2%** |
| Employee related costs | 342 212 | 87 437 | 25,6% | 87 437 | 25,6% | 79 178 | 27,0% | 10,4% |
| Remuneration of councillors | 20 295 | 4 479 | 22,1% | 4 479 | 22,1% | 4 210 | 22,9% | 6,4% |
| Bulk purchases - electricity | 465 959 | 144 963 | 31,1% | 144 963 | 31,1% | 126 977 | 40,1% | 14,2% |
| Inventory consumed | 152 787 | 35 898 | 23,5% | 35 898 | 23,5% | 20 778 | 23,1% | 72,8% |
| Debt impairment | 103 707 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 53 774 | 4 315 | 8,0% | 4 315 | 8,0% | - | - | (100,0%) |
| Interest | 69 648 | 28 399 | 40,8% | 28 399 | 40,8% | 8 169 | 23,5% | 247,6% |
| Contracted services | 60 854 | 20 321 | 33,4% | 20 321 | 33,4% | 10 238 | 38,3% | 98,5% |
| Transfers and subsidies | 180 | 45 | 25,0% | 45 | 25,0% | 30 | 16,7% | 50,0% |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - |
| Operational costs | 117 089 | 20 018 | 17,1% | 20 018 | 17,1% | 18 200 | 18,3% | 10,0% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **589 267** | **(52 140)** | **-** | **(52 140)** | **-** | **(1 122)** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 122 907 | 11 619 | 9,5% | 11 619 | 9,5% | 17 282 | 13,0% | (32,8%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **712 175** | **(40 521)** | | **(40 521)** | | **16 160** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **712 175** | **(40 521)** | | **(40 521)** | | **16 160** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **712 175** | **(40 521)** | | **(40 521)** | | **16 160** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **712 175** | **(40 521)** | | **(40 521)** | | **16 160** | | |

## Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **171 207** | **15 748** | **9,2%** | **15 748** | **9,2%** | **14 322** | **10,3%** | **10,0%** |
| National Government | 122 907 | 13 215 | 10,8% | 13 215 | 10,8% | 14 322 | 10,8% | (7,7%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **122 907** | **13 215** | **10,8%** | **13 215** | **10,8%** | **14 322** | **10,7%** | **(7,7%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 48 300 | 2 533 | 5,2% | 2 533 | 5,2% | - | - | (100,0%) |
| **Capital Expenditure Functional** | **171 207** | **15 748** | **9,2%** | **15 748** | **9,2%** | **14 322** | **10,3%** | **10,0%** |
| **Municipal governance and administration** | **6 000** | **991** | **16,5%** | **991** | **16,5%** | **-** | **-** | **(100,0%)** |
| Executive and Council | 2 000 | - | - | - | - | - | - | - |
| Finance and administration | 4 000 | 991 | 24,8% | 991 | 24,8% | - | - | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **13 061** | **4 350** | **33,3%** | **4 350** | **33,3%** | **-** | **-** | **(100,0%)** |
| Community and Social Services | 13 061 | 4 350 | 33,3% | 4 350 | 33,3% | - | - | (100,0%) |
| Sport And Recreation | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **37 893** | **725** | **1,9%** | **725** | **1,9%** | **1 222** | **4,5%** | **(40,6%)** |
| Planning and Development | 24 400 | 222 | ,9% | 222 | ,9% | - | - | (100,0%) |
| Road Transport | 13 493 | 503 | 3,7% | 503 | 3,7% | 1 222 | 4,5% | (58,8%) |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **114 253** | **9 682** | **8,5%** | **9 682** | **8,5%** | **13 100** | **12,7%** | **(26,1%)** |
| Energy sources | 17 635 | 1 481 | 8,4% | 1 481 | 8,4% | 763 | 4,9% | 94,3% |
| Water Management | 78 742 | 7 744 | 9,8% | 7 744 | 9,8% | 12 338 | 15,1% | (37,2%) |
| Waste Water Management | 17 876 | 457 | 2,6% | 457 | 2,6% | - | - | (100,0%) |
| Waste Management | - | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **1 949 287** | **271 288** | **13,9%** | **271 288** | **13,9%** | **190 931** | **24,5%** | **42,1%** |
| Property rates | 887 483 | 15 124 | 1,7% | 15 124 | 1,7% | 14 962 | 26,6% | 1,1% |
| Service charges | 577 845 | 46 447 | 8,0% | 46 447 | 8,0% | 42 254 | 16,9% | 9,9% |
| Other revenue | - | 43 128 | - | 43 128 | - | 4 961 | 10,2% | 769,4% |
| Transfers and Subsidies - Operational | 296 280 | 123 977 | 41,8% | 123 977 | 41,8% | 89 243 | 31,3% | 38,9% |
| Transfers and Subsidies - Capital | 122 907 | 40 606 | 33,0% | 40 606 | 33,0% | 38 227 | 28,8% | 6,2% |
| Interest | 64 772 | 2 006 | 3,1% | 2 006 | 3,1% | 1 283 | 21,0% | 56,4% |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(1 231 593)** | **(295 698)** | **24,0%** | **(295 698)** | **24,0%** | **(178 663)** | **51,4%** | **65,5%** |
| Suppliers and employees | (1 161 945) | (295 698) | 25,4% | (295 698) | 25,4% | (178 663) | 51,4% | 65,5% |
| Finance charges | (69 648) | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **717 694** | **(24 410)** | **(3,4%)** | **(24 410)** | **(3,4%)** | **12 268** | **2,8%** | **(299,0%)** |
| **Cash Flow from Investing Activities** | | | | | | | | |
| **Receipts** | **-** | **47** | **-** | **47** | **-** | **-** | **-** | **(100,0%)** |
| Proceeds on disposal of PPE | - | 47 | - | 47 | - | - | - | (100,0%) |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | - | - | - | - | - | - | - | - |
| **Payments** | **(196 889)** | **(15 748)** | **8,0%** | **(15 748)** | **8,0%** | **(14 322)** | **10,3%** | **10,0%** |
| Capital assets | (196 889) | (15 748) | 8,0% | (15 748) | 8,0% | (14 322) | 10,3% | 10,0% |
| **Net Cash from/(used) Investing Activities** | **(196 889)** | **(15 702)** | **8,0%** | **(15 702)** | **8,0%** | **(14 322)** | **10,3%** | **9,6%** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **229** | **(3)** | **(1,4%)** | **(3)** | **(1,4%)** | **-** | **-** | **(100,0%)** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 229 | (3) | (1,4%) | (3) | (1,4%) | - | - | (100,0%) |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **229** | **(3)** | **(1,4%)** | **(3)** | **(1,4%)** | **-** | **-** | **(100,0%)** |
| **Net Increase/(Decrease) in cash held** | **521 035** | **(40 115)** | **(7,7%)** | **(40 115)** | **(7,7%)** | **(2 055)** | **(,7%)** | **1 852,3%** |
| Cash/cash equivalents at the year begin: | 5 740 | 6 046 | 105,3% | 6 046 | 105,3% | 62 899 | 2 090,0% | (90,4%) |
| Cash/cash equivalents at the year end: | **526 775** | **(34 047)** | **(6,5%)** | **(34 047)** | **(6,5%)** | **60 937** | **20,6%** | **(155,9%)** |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 12 831 | 6,8% | 7 350 | 3,9% | 7 255 | 3,9% | 160 727 | 85,4% | 188 163 | 15,1% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 16 111 | 9,3% | 7 031 | 4,0% | 5 870 | 3,4% | 144 671 | 83,3% | 173 683 | 14,0% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 17 441 | 6,5% | 6 436 | 2,4% | 9 357 | 3,5% | 235 198 | 87,6% | 268 432 | 21,6% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 5 628 | 3,2% | 4 932 | 2,8% | 4 773 | 2,7% | 160 298 | 91,3% | 175 630 | 14,1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 3 970 | 3,4% | 3 462 | 3,0% | 3 323 | 2,8% | 106 078 | 90,8% | 116 833 | 9,4% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 54 | 9,0% | 54 | 9,0% | 53 | 8,8% | 440 | 73,2% | 601 | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 9 754 | 3,1% | 8 974 | 2,8% | 8 541 | 2,7% | 290 337 | 91,4% | 317 606 | 25,6% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | 4 | 100,0% | 4 | - | - | - | - | - |
| Other | 39 | 2,0% | 38 | 2,0% | 41 | 2,2% | 1 783 | 93,8% | 1 900 | ,2% | - | - | - | - |
| **Total By Income Source** | **65 827** | **5,3%** | **38 278** | **3,1%** | **39 213** | **3,2%** | **1 099 537** | **88,5%** | **1 242 854** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 6 101 | 2,7% | 6 194 | 2,8% | 8 944 | 4,0% | 202 808 | 90,5% | 224 046 | 18,0% | - | - | - | - |
| Commercial | 23 826 | 7,2% | 9 698 | 2,9% | 8 788 | 2,7% | 287 278 | 87,2% | 329 590 | 26,5% | - | - | - | - |
| Households | 35 894 | 5,2% | 22 380 | 3,2% | 21 475 | 3,1% | 609 261 | 88,4% | 689 010 | 55,4% | - | - | - | - |
| Other | 5 | 2,5% | 7 | 3,2% | 6 | 3,1% | 190 | 91,2% | 208 | - | - | - | - | - |
| **Total By Customer Group** | **65 827** | **5,3%** | **38 278** | **3,1%** | **39 213** | **3,2%** | **1 099 537** | **88,5%** | **1 242 854** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 49 460 | 1,8% | - | - | 65 644 | 2,4% | 2 641 793 | 95,8% | 2 756 898 | 92,4% |
| Bulk Water | 4 596 | 2,5% | 4 773 | 2,6% | 4 342 | 2,4% | 169 666 | 92,5% | 183 377 | 6,1% |
| PAYE deductions | 4 697 | 97,0% | - | - | - | - | 146 | 3,0% | 4 844 | ,2% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 3 758 | 100,0% | - | - | - | - | - | - | 3 758 | ,1% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 15 103 | 48,6% | 3 152 | 10,1% | 3 679 | 11,8% | 9 172 | 29,5% | 31 105 | 1,0% |
| Auditor-General | 2 212 | 100,0% | - | - | - | - | - | - | 2 212 | ,1% |
| Other | - | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | 2 837 | 100,0% | - | - | - | - | - | - | 2 837 | ,1% |
| **Total** | **82 663** | **2,8%** | **7 925** | **,3%** | **73 665** | **2,5%** | **2 820 777** | **94,5%** | **2 985 031** | **100,0%** |

### Contact Details



| | | |
|---|---|---|
| Municipal Manager | Mr Futhuli Mothamaha | 056 816 2700 |
| Chief Financial Officer | Mr Serame Phetoane | 083 665 5053 |



Source Local Government Database

1. All figures in this report are unaudited.

**FREE STATE: METSIMAHOLO (FS204)**
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025**

## Part1: Operating Revenue and Expenditure

| R thousands | 2025/26 | | | | | 2024/25 | | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **2 114 475** | **527 592** | **25,0%** | **527 592** | **25,0%** | **507 741** | **23,5%** | **3,9%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 619 729 | 124 762 | 20,1% | 124 762 | 20,1% | 96 008 | 16,1% | 30,0% |
| Service charges - Water | 629 837 | 127 193 | 20,2% | 127 193 | 20,2% | 128 459 | 18,9% | (1,0%) |
| Service charges - Waste Water Management | 79 186 | 19 105 | 24,1% | 19 105 | 24,1% | 18 607 | 17,7% | 2,7% |
| Service charges - Waste Management | 47 781 | 15 229 | 31,9% | 15 229 | 31,9% | 14 462 | 31,6% | 5,3% |
| Sale of Goods and Rendering of Services | 27 292 | 742 | 2,7% | 742 | 2,7% | 559 | 2,1% | 32,7% |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 141 745 | 34 442 | 24,3% | 34 442 | 24,3% | 33 137 | 30,5% | 3,9% |
| Interest earned from Current and Non Current Assets | - | - | - | - | - | 22 490 | 165,9% | (100,0%) |
| Dividends | 104 | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 7 256 | 1 793 | 24,7% | 1 793 | 24,7% | 1 591 | 22,9% | 12,7% |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 317 | 26 | 8,3% | 26 | 8,3% | 48 | 15,7% | (44,6%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 223 924 | 62 729 | 28,0% | 62 729 | 28,0% | 61 209 | 24,1% | 2,5% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 1 293 | 272 | 21,1% | 272 | 21,1% | 95 | 2,1% | 187,0% |
| Licences or permits | 292 | 12 | 4,2% | 12 | 4,2% | 0 | ,4% | 2 654,8% |
| Transfer and subsidies - Operational | 320 294 | 134 639 | 42,0% | 134 639 | 42,0% | 124 058 | 41,0% | 8,5% |
| Interest | 10 264 | 6 031 | 58,8% | 6 031 | 58,8% | 5 965 | 60,6% | 1,1% |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | 5 161 | 616 | 11,9% | 616 | 11,9% | 1 054 | 23,0% | (41,5%) |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **1 931 935** | **372 970** | **19,3%** | **372 970** | **19,3%** | **389 157** | **21,1%** | **(4,2%)** |
| Employee related costs | 451 783 | 110 666 | 24,5% | 110 666 | 24,5% | 104 097 | 23,1% | 6,3% |
| Remuneration of councillors | 21 281 | 5 751 | 27,0% | 5 751 | 27,0% | 5 670 | 20,6% | 1,4% |
| Bulk purchases - electricity | 489 626 | 107 734 | 22,0% | 107 734 | 22,0% | 118 912 | 26,1% | (9,4%) |
| Inventory consumed | 225 523 | 49 498 | 21,9% | 49 498 | 21,9% | 47 594 | 18,3% | 4,0% |
| Debt impairment | 292 611 | 73 153 | 25,0% | 73 153 | 25,0% | 74 832 | 25,0% | (2,2%) |
| Depreciation and amortisation | 88 313 | - | - | - | - | 14 458 | 13,1% | (100,0%) |
| Interest | 17 756 | - | - | - | - | - | - | - |
| Contracted services | 246 658 | 11 927 | 4,8% | 11 927 | 4,8% | 15 885 | 12,1% | (24,9%) |
| Transfers and subsidies | 898 | - | - | - | - | 28 | 3,2% | (100,0%) |
| Irrecoverable debts written off | 8 866 | 128 | 1,4% | 128 | 1,4% | - | - | (100,0%) |
| Operational costs | 87 621 | 14 114 | 16,1% | 14 114 | 16,1% | 7 681 | 10,9% | 83,7% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | 1 000 | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **182 540** | **154 622** | **-** | **154 622** | **-** | **118 584** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 82 456 | 1 215 | 1,5% | 1 215 | 1,5% | 20 016 | 23,9% | (93,9%) |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **264 997** | **155 836** | | **155 836** | | **138 600** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **264 997** | **155 836** | | **155 836** | | **138 600** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **264 997** | **155 836** | | **155 836** | | **138 600** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **264 997** | **155 836** | | **155 836** | | **138 600** | | |

## Part 2: Capital Revenue and Expenditure

| R thousands | 2025/26 | | | | | 2024/25 | | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **160 736** | **16 053** | **10,0%** | **16 053** | **10,0%** | **9 233** | **5,9%** | **73,9%** |
| National Government | 94 446 | 16 011 | 17,0% | 16 011 | 17,0% | 8 467 | 9,0% | 89,1% |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **94 446** | **16 011** | **17,0%** | **16 011** | **17,0%** | **8 467** | **9,0%** | **89,1%** |
| Borrowing | 20 638 | - | - | - | - | - | - | - |
| Internally generated funds | 45 651 | 42 | ,1% | 42 | ,1% | 766 | 1,2% | (94,5%) |
| **Capital Expenditure Functional** | **163 207** | **16 053** | **9,8%** | **16 053** | **9,8%** | **9 233** | **5,9%** | **73,9%** |
| **Municipal governance and administration** | **28 288** | **42** | **,2%** | **42** | **,2%** | **168** | **3,7%** | **(74,7%)** |
| Executive and Council | - | - | - | - | - | - | - | - |
| Finance and administration | 28 288 | 42 | ,2% | 42 | ,2% | 168 | 4,4% | (74,7%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **4 747** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | 300 | - | - | - | - | - | - | - |
| Sport And Recreation | 3 087 | - | - | - | - | - | - | - |
| Public Safety | 1 360 | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **21 928** | **2 167** | **9,9%** | **2 167** | **9,9%** | **767** | **2,6%** | **182,4%** |
| Planning and Development | 20 | - | - | - | - | - | - | - |
| Road Transport | 21 908 | 2 167 | 9,9% | 2 167 | 9,9% | 767 | 2,6% | 182,4% |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **107 244** | **13 844** | **12,9%** | **13 844** | **12,9%** | **8 298** | **7,1%** | **66,8%** |
| Energy sources | 17 900 | 4 414 | 24,7% | 4 414 | 24,7% | 1 329 | 4,2% | 232,0% |
| Water Management | 29 519 | 5 138 | 17,4% | 5 138 | 17,4% | - | - | (100,0%) |
| Waste Water Management | 51 950 | 4 292 | 8,3% | 4 292 | 8,3% | 6 969 | 11,8% | (38,4%) |
| Waste Management | 7 875 | - | - | - | - | - | - | - |
| **Other** | **1 000** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **1 849 000** | **480 036** | **26,0%** | **480 036** | **26,0%** | **496 099** | **29,0%** | **(3,2%)** |
| Property rates | 174 970 | 39 141 | 22,4% | 39 141 | 22,4% | 37 750 | 22,5% | 3,7% |
| Service charges | 993 400 | 181 107 | 18,2% | 181 107 | 18,2% | 165 061 | 16,0% | 9,7% |
| Other revenue | 273 132 | 109 864 | 40,2% | 109 864 | 40,2% | 111 157 | 85,0% | (1,2%) |
| Transfers and Subsidies - Operational | 321 127 | 136 463 | 42,5% | 136 463 | 42,5% | 148 186 | 49,2% | (7,9%) |
| Transfers and Subsidies - Capital | 72 110 | 13 461 | 18,7% | 13 461 | 18,7% | 11 455 | 14,5% | 17,5% |
| Interest | 14 156 | - | - | - | - | 22 490 | - | (100,0%) |
| Dividends | 104 | - | - | - | - | - | - | - |
| **Payments** | **(1 508 336)** | **(302 263)** | **20,0%** | **(302 263)** | **20,0%** | **(437 797)** | **31,0%** | **(31,0%)** |
| Suppliers and employees | (1 504 152) | (302 263) | 20,1% | (302 263) | 20,1% | (437 797) | 31,1% | (31,0%) |
| Finance charges | (4 184) | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **340 664** | **177 773** | **52,2%** | **177 773** | **52,2%** | **58 302** | **19,8%** | **204,9%** |
| **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** | **(172 315)** | **(16 053)** | **9,3%** | **(16 053)** | **9,3%** | **(9 233)** | **6,5%** | **73,9%** |
| Capital assets | (172 315) | (16 053) | 9,3% | (16 053) | 9,3% | (9 233) | 6,5% | 73,9% |
| **Net Cash from/(used) Investing Activities** | **(172 315)** | **(16 053)** | **9,3%** | **(16 053)** | **9,3%** | **(9 233)** | **6,5%** | **73,9%** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **314** | **518** | **165,1%** | **518** | **165,1%** | **104** | **,2%** | **397,2%** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 314 | 518 | 165,1% | 518 | 165,1% | 104 | 34,7% | 397,2% |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **314** | **518** | **165,1%** | **518** | **165,1%** | **104** | **,2%** | **397,2%** |
| **Net Increase/(Decrease) in cash held** | **168 663** | **162 237** | **96,2%** | **162 237** | **96,2%** | **49 173** | **24,7%** | **229,9%** |
| Cash/cash equivalents at the year begin: | 135 508 | 82 888 | 61,2% | 82 888 | 61,2% | 74 372 | 55,5% | 11,5% |
| Cash/cash equivalents at the year end: | 304 171 | 245 125 | 80,6% | 245 125 | 80,6% | 142 035 | 42,6% | 72,6% |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 119 794 | 5,1% | 33 806 | 1,4% | 36 505 | 1,5% | 2 174 473 | 92,0% | 2 364 578 | 58,4% | 856 | - | 24 220 | 1,0% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 32 708 | 13,4% | 7 072 | 2,9% | 5 577 | 2,3% | 197 954 | 81,4% | 243 311 | 6,0% | 470 | ,2% | 11 038 | 4,5% |
| Receivables from Non-exchange Transactions - Property Rates | 27 627 | 8,9% | 10 639 | 3,4% | 6 313 | 2,0% | 265 869 | 85,6% | 310 447 | 7,7% | 1 749 | ,6% | 18 326 | 5,9% |
| Receivables from Exchange Transactions - Waste Water Management | 9 144 | 7,3% | 2 416 | 1,9% | 2 179 | 1,7% | 111 886 | 89,1% | 125 626 | 3,1% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 9 314 | 4,7% | 3 650 | 1,9% | 3 391 | 1,7% | 179 968 | 91,7% | 196 322 | 4,8% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 27 130 | 4,3% | 13 478 | 2,1% | 13 242 | 2,1% | 576 522 | 91,5% | 630 372 | 15,6% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 6 662 | 3,8% | 1 760 | 1,0% | 891 | ,5% | 168 278 | 94,8% | 177 591 | 4,4% | - | - | - | - |
| **Total By Income Source** | **232 377** | **5,7%** | **72 820** | **1,8%** | **68 098** | **1,7%** | **3 674 951** | **90,8%** | **4 048 246** | **100,0%** | **3 075** | **,1%** | **53 583** | **1,3%** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 12 456 | 7,8% | 6 091 | 3,8% | 5 426 | 3,4% | 135 237 | 84,9% | 159 210 | 3,9% | - | - | - | - |
| Commercial | 67 263 | 21,2% | 6 850 | 2,2% | 5 540 | 1,7% | 237 139 | 74,9% | 316 792 | 7,8% | - | - | - | - |
| Households | 152 658 | 4,3% | 59 880 | 1,7% | 57 132 | 1,6% | 3 302 574 | 92,5% | 3 572 244 | 88,2% | 3 075 | ,1% | 53 583 | 1,5% |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **232 377** | **5,7%** | **72 820** | **1,8%** | **68 098** | **1,7%** | **3 674 951** | **90,8%** | **4 048 246** | **100,0%** | **3 075** | **,1%** | **53 583** | **1,3%** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 1 294 | 2,2% | 1 366 | 2,4% | 945 | 1,6% | 53 898 | 93,7% | 57 503 | 35,7% |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 4 465 | 7,6% | 270 | ,5% | 19 000 | 32,5% | 34 655 | 59,4% | 58 390 | 36,2% |
| Auditor-General | - | - | - | - | 6 277 | 100,0% | - | - | 6 277 | 3,9% |
| Other | - | - | - | - | - | - | 39 098 | 100,0% | 39 098 | 24,2% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **5 759** | **3,6%** | **1 636** | **1,0%** | **26 222** | **16,3%** | **127 651** | **79,2%** | **161 268** | **100,0%** |

### Contact Details

| | | |
|---|---|---|
| Municipal Manager | Mr Fusi John Motloung(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 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | Q1 of 2024/25 to Q1 of 2025/26 |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **372 059** | **128 383** | **34,5%** | **128 383** | **34,5%** | **170 176** | **49,9%** | **(24,6%)** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | 0 | 17,9% | (100,0%) |
| Service charges - Water | 44 113 | 14 550 | 33,0% | 14 550 | 33,0% | 13 061 | 28,0% | 11,4% |
| Service charges - Waste Water Management | 29 359 | 7 270 | 24,8% | 7 270 | 24,8% | 9 631 | 37,6% | (24,5%) |
| Service charges - Waste Management | 22 992 | 5 800 | 25,2% | 5 800 | 25,2% | 7 381 | 34,7% | (21,4%) |
| Sale of Goods and Rendering of Services | 3 250 | 783 | 24,1% | 783 | 24,1% | 1 040 | 43,0% | (24,7%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | 60 489 | 20 802 | 34,4% | 20 802 | 34,4% | 27 620 | 47,7% | (24,7%) |
| Interest earned from Current and Non Current Assets | 53 | 135 | 253,8% | 135 | 253,8% | 24 | 20,3% | 467,9% |
| Dividends | 3 600 | - | - | - | - | - | - | - |
| Rent on Land | 2 088 | - | - | - | - | - | - | - |
| Rental from Fixed Assets | 1 286 | 500 | 38,9% | 500 | 38,9% | 536 | 50,2% | (6,7%) |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 2 142 | 0 | - | 0 | - | 0 | - | (35,3%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 32 795 | 16 714 | 51,0% | 16 714 | 51,0% | 10 534 | 33,2% | 58,7% |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 3 | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 163 937 | 58 878 | 35,9% | 58 878 | 35,9% | 96 564 | 68,8% | (39,0%) |
| Interest | 5 953 | 2 952 | 49,6% | 2 952 | 49,6% | 3 787 | - | (22,0%) |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **341 198** | **33 495** | **9,8%** | **33 495** | **9,8%** | **56 856** | **16,5%** | **(41,1%)** |
| Employee related costs | 113 354 | 28 120 | 24,8% | 28 120 | 24,8% | 34 714 | 30,0% | (19,0%) |
| Remuneration of councillors | 6 770 | 1 646 | 24,3% | 1 646 | 24,3% | 2 121 | 17,0% | (22,4%) |
| Bulk purchases - electricity | - | - | - | - | - | 220 | 4,0% | (100,0%) |
| Inventory consumed | 18 919 | - | - | - | - | 840 | 4,2% | (100,0%) |
| Debt impairment | 65 815 | - | - | - | - | - | - | - |
| Depreciation and amortisation | 34 996 | - | - | - | - | 12 427 | 25,0% | (100,0%) |
| Interest | 50 000 | - | - | - | - | 19 | - | (100,0%) |
| Contracted services | 24 565 | 1 350 | 5,5% | 1 350 | 5,5% | 170 | ,6% | 692,1% |
| Transfers and subsidies | 1 983 | - | - | - | - | - | - | - |
| Irrecoverable debts written off | - | 983 | - | 983 | - | 2 772 | 13,3% | (64,5%) |
| Operational costs | 24 796 | 1 397 | 5,6% | 1 397 | 5,6% | 3 574 | 8,8% | (60,9%) |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **30 862** | **94 888** | **-** | **94 888** | **-** | **113 320** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 37 420 | 4 310 | 11,5% | 4 310 | 11,5% | 2 678 | 4,2% | 60,9% |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **68 282** | **99 198** | | **99 198** | | **115 998** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **68 282** | **99 198** | | **99 198** | | **115 998** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **68 282** | **99 198** | | **99 198** | | **115 998** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **68 282** | **99 198** | | **99 198** | | **115 998** | | |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | Q1 of 2024/25 to Q1 of 2025/26 |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **39 244** | **1 291** | **3,3%** | **1 291** | **3,3%** | **2 737** | **2,5%** | **(52,8%)** |
| National Government | 35 244 | 1 291 | 3,7% | 1 291 | 3,7% | 1 868 | 1,8% | (30,9%) |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **35 244** | **1 291** | **3,7%** | **1 291** | **3,7%** | **1 868** | **1,8%** | **(30,9%)** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 4 000 | - | - | - | - | 870 | 10,8% | (100,0%) |
| **Capital Expenditure Functional** | **39 244** | **1 291** | **3,3%** | **1 291** | **3,3%** | **2 737** | **2,5%** | **(52,8%)** |
| **Municipal governance and administration** | **4 267** | **-** | **-** | **-** | **-** | **870** | **17,3%** | **(100,0%)** |
| Executive and Council | - | - | - | - | - | - | - | - |
| Finance and administration | 4 267 | - | - | - | - | 870 | 17,3% | (100,0%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Community and Social Services | - | - | - | - | - | - | - | - |
| Sport And Recreation | - | - | - | - | - | - | - | - |
| Public Safety | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **3 551** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Planning and Development | - | - | - | - | - | - | - | - |
| Road Transport | 3 551 | - | - | - | - | - | - | - |
| Environmental Protection | - | - | - | - | - | - | - | - |
| **Trading Services** | **31 426** | **1 291** | **4,1%** | **1 291** | **4,1%** | **1 868** | **2,0%** | **(30,9%)** |
| Energy sources | - | - | - | - | - | - | - | - |
| Water Management | 29 992 | 1 291 | 4,3% | 1 291 | 4,3% | 1 868 | 2,6% | (30,9%) |
| Waste Water Management | - | - | - | - | - | - | - | - |
| Waste Management | 1 434 | - | - | - | - | - | - | - |
| **Other** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **8 983** | **65 728** | **731,7%** | **65 728** | **731,7%** | **105 171** | **87,7%** | **(37,5%)** |
| Property rates | - | 2 750 | - | 2 750 | - | 5 005 | 19,6% | (45,1%) |
| Service charges | - | 2 499 | - | 2 499 | - | 11 474 | 30,1% | (78,2%) |
| Other revenue | 8 930 | 285 | 3,2% | 285 | 3,2% | (22 785) | 17,3% | (101,2%) |
| Transfers and Subsidies - Operational | - | 61 736 | - | 61 736 | - | 98 762 | 72,5% | (37,5%) |
| Transfers and Subsidies - Capital | - | (2 138) | - | (2 138) | - | 12 150 | 25,5% | (117,6%) |
| Interest | 53 | 596 | 1 118,7% | 596 | 1 118,7% | 565 | 20 782,9% | 5,5% |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(262 202)** | **(80 905)** | **30,9%** | **(80 905)** | **30,9%** | **(125 438)** | **57,6%** | **(35,5%)** |
| Suppliers and employees | (201 398) | (80 905) | 40,2% | (80 905) | 40,2% | (125 438) | 57,6% | (35,5%) |
| Finance charges | (60 804) | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **(253 219)** | **(15 177)** | **6,0%** | **(15 177)** | **6,0%** | **(20 267)** | **20,7%** | **(25,1%)** |
| **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** | **-** | **(1 291)** | **-** | **(1 291)** | **-** | **(2 737)** | **2,5%** | **(52,8%)** |
| Capital assets | - | (1 291) | - | (1 291) | - | (2 737) | 2,5% | (52,8%) |
| **Net Cash from/(used) Investing Activities** | **-** | **(1 291)** | **-** | **(1 291)** | **-** | **(2 737)** | **2,4%** | **(52,8%)** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **860** | **17** | **2,0%** | **17** | **2,0%** | **50** | **363,4%** | **(66,2%)** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | 860 | 17 | 2,0% | 17 | 2,0% | 50 | 363,4% | (66,2%) |
| **Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Repayment of borrowing | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | **860** | **17** | **2,0%** | **17** | **2,0%** | **50** | **363,4%** | **(66,2%)** |
| **Net Increase/(Decrease) in cash held** | **(252 359)** | **(16 451)** | **6,5%** | **(16 451)** | **6,5%** | **(22 954)** | **10,9%** | **(28,3%)** |
| Cash/cash equivalents at the year begin: | 1 583 | (147 666) | (9 331,2%) | (147 666) | (9 331,2%) | (144 997) | (990,0%) | 1,8% |
| Cash/cash equivalents at the year end: | **(250 776)** | **(166 466)** | **66,4%** | **(166 466)** | **66,4%** | **(319 173)** | **163,3%** | **(47,8%)** |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 14 232 | 3,6% | 4 912 | 1,2% | 3 727 | ,9% | 371 007 | 94,2% | 393 877 | 27,5% | - | - | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 8 | ,3% | 5 | ,2% | 2 | ,1% | 2 506 | 99,4% | 2 521 | ,2% | - | - | - | - |
| Receivables from Non-exchange Transactions - Property Rates | (1 251) | (1,2%) | 4 745 | 4,4% | 1 748 | 1,6% | 101 813 | 95,1% | 107 055 | 7,5% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 5 601 | 2,2% | 2 800 | 1,1% | 2 656 | 1,0% | 242 538 | 95,6% | 253 594 | 17,7% | - | - | - | - |
| Receivables from Exchange Transactions - Waste Management | 4 394 | 2,6% | 2 202 | 1,3% | 2 086 | 1,2% | 163 400 | 95,0% | 172 083 | 12,0% | - | - | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest on Arrear Debtor Accounts | 15 618 | 3,3% | 8 181 | 1,7% | 8 576 | 1,8% | 444 318 | 93,2% | 476 693 | 33,3% | - | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 831 | 3,4% | 267 | 1,1% | 248 | 1,0% | 23 180 | 94,5% | 24 526 | 1,7% | - | - | - | - |
| **Total By Income Source** | **39 433** | **2,8%** | **23 111** | **1,6%** | **19 042** | **1,3%** | **1 348 762** | **94,3%** | **1 430 348** | **100,0%** | **-** | **-** | **-** | **-** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 1 196 | 6,6% | 423 | 2,3% | 373 | 2,1% | 16 089 | 89,0% | 18 081 | 1,3% | - | - | - | - |
| Commercial | 2 271 | 1,9% | 4 558 | 3,9% | 1 877 | 1,6% | 108 550 | 92,6% | 117 257 | 8,2% | - | - | - | - |
| Households | 35 966 | 2,8% | 18 130 | 1,4% | 16 792 | 1,3% | 1 224 122 | 94,5% | 1 295 010 | 90,5% | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total By Customer Group** | **39 433** | **2,8%** | **23 111** | **1,6%** | **19 042** | **1,3%** | **1 348 762** | **94,3%** | **1 430 348** | **100,0%** | **-** | **-** | **-** | **-** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | 57 489 | 100,0% | 57 489 | 4,2% |
| Bulk Water | - | - | 3 726 | ,6% | 3 724 | ,6% | 579 997 | 98,7% | 587 447 | 42,7% |
| PAYE deductions | 2 924 | 80,6% | 962 | 26,5% | (257) | (7,1%) | - | - | 3 630 | ,3% |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 1 314 | ,5% | 1 325 | ,5% | 659 | ,3% | 256 536 | 98,7% | 259 834 | 18,9% |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 5 931 | 1,3% | 1 964 | ,4% | 27 521 | 6,1% | 419 019 | 92,2% | 454 435 | 33,1% |
| Auditor-General | 2 246 | 23,0% | 4 785 | 49,0% | 261 | 2,7% | 2 464 | 25,3% | 9 757 | ,7% |
| Other | 596 | 44,9% | 341 | 25,7% | 345 | 26,0% | 45 | 3,4% | 1 327 | ,1% |
| Medical Aid deductions | 708 | 100,0% | - | - | - | - | - | - | 708 | ,1% |
| **Total** | **13 720** | **1,0%** | **13 104** | **1,0%** | **32 253** | **2,3%** | **1 315 550** | **95,7%** | **1 374 626** | **100,0%** |

### Contact Details



| | | |
|---|---|---|
| Municipal Manager | Adv Mothusi 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 1ST QUARTER ENDED 30 SEPTEMBER 2025

## Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | Q1 of 2024/25 to Q1 of 2025/26 |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **208 931** | **77 514** | **37,1%** | **77 514** | **37,1%** | **77 460** | **40,9%** | **,1%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | - | - | - | - | - | - | - | - |
| Service charges - Water | - | - | - | - | - | - | - | - |
| Service charges - Waste Water Management | - | - | - | - | - | - | - | - |
| Service charges - Waste Management | - | - | - | - | - | - | - | - |
| Sale of Goods and Rendering of Services | 532 | 6 | 1,0% | 6 | 1,0% | 133 | 233,0% | (95,8%) |
| Agency services | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | - | - | - | - | - | - | - | - |
| Interest earned from Current and Non Current Assets | 19 080 | 738 | 3,9% | 738 | 3,9% | 2 256 | 34,7% | (67,3%) |
| Dividends | - | - | - | - | - | - | - | - |
| Rent on Land | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | - | - | - | - | - | - | - | - |
| Licence and permits | - | - | - | - | - | - | - | - |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 410 | 167 | 40,8% | 167 | 40,8% | 97 | 23,6% | 72,9% |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - |
| Surcharges and Taxes | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | - | - | - | - | - | - | - | - |
| Licences or permits | - | - | - | - | - | - | - | - |
| Transfer and subsidies - Operational | 188 909 | 76 603 | 40,6% | 76 603 | 40,6% | 74 975 | 41,1% | 2,2% |
| Interest | - | - | - | - | - | - | - | - |
| Fuel Levy | - | - | - | - | - | - | - | - |
| Operational Revenue | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Gains | - | - | - | - | - | - | - | - |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **207 764** | **32 212** | **15,5%** | **32 212** | **15,5%** | **41 823** | **21,7%** | **(23,0%)** |
| Employee related costs | 145 295 | 20 930 | 14,4% | 20 930 | 14,4% | 30 364 | 22,0% | (31,1%) |
| Remuneration of councillors | 9 303 | 1 436 | 15,4% | 1 436 | 15,4% | 1 988 | 23,0% | (27,8%) |
| Bulk purchases - electricity | - | - | - | - | - | - | - | - |
| Inventory consumed | 2 279 | 268 | 11,8% | 268 | 11,8% | 235 | 7,5% | 14,0% |
| Debt impairment | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | 7 731 | 702 | 9,1% | 702 | 9,1% | 2 385 | 50,0% | (70,5%) |
| Interest | - | - | - | - | - | - | - | - |
| Contracted services | 16 018 | 2 485 | 15,5% | 2 485 | 15,5% | 1 155 | 9,5% | 115,2% |
| Transfers and subsidies | 1 710 | 242 | 14,1% | 242 | 14,1% | 91 | 4,2% | 166,6% |
| Irrecoverable debts written off | - | - | - | - | - | - | - | - |
| Operational costs | 25 429 | 6 148 | 24,2% | 6 148 | 24,2% | 5 605 | 23,5% | 9,7% |
| Losses on disposal of Assets | - | - | - | - | - | - | - | - |
| Other Losses | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit)** | **1 166** | **45 302** | **-** | **45 302** | **-** | **35 637** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **1 166** | **45 302** | | **45 302** | | **35 637** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **1 166** | **45 302** | | **45 302** | | **35 637** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **1 166** | **45 302** | | **45 302** | | **35 637** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) for the year** | **1 166** | **45 302** | | **45 302** | | **35 637** | | |

## Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | Q1 of 2024/25 to Q1 of 2025/26 |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **4 000** | **9** | **,2%** | **9** | **,2%** | **220** | **5,2%** | **(95,8%)** |
| National Government | - | - | - | - | - | - | - | - |
| Provincial Government | - | - | - | - | - | - | - | - |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | - | - | - | - | - | - | - | - |
| **Transfers recognised - capital** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Borrowing | - | - | - | - | - | - | - | - |
| Internally generated funds | 4 000 | 9 | ,2% | 9 | ,2% | 220 | 5,2% | (95,8%) |
| **Capital Expenditure Functional** | **4 000** | **9** | **,2%** | **9** | **,2%** | **220** | **5,2%** | **(95,8%)** |
| **Municipal governance and administration** | **4 000** | **9** | **,2%** | **9** | **,2%** | **220** | **5,2%** | **(95,8%)** |
| Executive and Council | 950 | 9 | 1,0% | 9 | 1,0% | - | - | (100,0%) |
| Finance and administration | 3 050 | - | - | - | - | 220 | 8,2% | (100,0%) |
| 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

| R thousands | 2025/26 | | | | | 2024/25 | | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | |
| | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **234 098** | **83 660** | **35,7%** | **83 660** | **35,7%** | **255 445** | **134,9%** | **(67,2%)** |
| Property rates | - | - | - | - | - | - | - | - |
| Service charges | - | - | - | - | - | - | - | - |
| Other revenue | 26 110 | 2 889 | 11,1% | 2 889 | 11,1% | 159 623 | 34 180,6% | (98,2%) |
| Transfers and Subsidies - Operational | 188 909 | 80 033 | 42,4% | 80 033 | 42,4% | 93 566 | 51,3% | (14,5%) |
| Transfers and Subsidies - Capital | - | - | - | - | - | - | - | - |
| Interest | 19 080 | 738 | 3,9% | 738 | 3,9% | 2 256 | 34,7% | (67,3%) |
| Dividends | - | - | - | - | - | - | - | - |
| **Payments** | **(236 805)** | **(96 222)** | **40,6%** | **(96 222)** | **40,6%** | **(156 839)** | **88,6%** | **(38,6%)** |
| Suppliers and employees | (236 805) | (96 222) | 40,6% | (96 222) | 40,6% | (156 839) | 88,6% | (38,6%) |
| Finance charges | - | - | - | - | - | - | - | - |
| Transfers and grants | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Operating Activities** | **(2 707)** | **(12 562)** | **464,0%** | **(12 562)** | **464,0%** | **98 607** | **796,2%** | **(112,7%)** |
| **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** | **(4 000)** | **(9)** | **,2%** | **(9)** | **,2%** | **(220)** | **5,2%** | **(95,8%)** |
| Capital assets | (4 000) | (9) | ,2% | (9) | ,2% | (220) | 5,2% | (95,8%) |
| **Net Cash from/(used) Investing Activities** | **(4 000)** | **(9)** | **,2%** | **(9)** | **,2%** | **(220)** | **5,2%** | **(95,8%)** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | - | - | - | - | - | - | - | - |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | - | - | - | - | - | - | - | - |
| **Payments** | - | - | - | - | - | - | - | - |
| Repayment of borrowing | - | - | - | - | - | - | - | - |
| **Net Cash from/(used) Financing Activities** | - | - | - | - | - | - | - | - |
| **Net Increase/(Decrease) in cash held** | **(6 707)** | **(12 571)** | **187,4%** | **(12 571)** | **187,4%** | **98 387** | **1 202,0%** | **(112,8%)** |
| Cash/cash equivalents at the year begin: | 124 685 | 163 293 | 131,0% | 163 293 | 131,0% | 126 332 | 101,3% | 29,3% |
| Cash/cash equivalents at the year end: | **117 978** | **150 723** | **127,8%** | **150 723** | **127,8%** | **224 719** | **169,1%** | **(32,9%)** |

## Part 4: Debtor Age Analysis

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

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days | | 31 - 60 Days | | 61 - 90 Days | | Over 90 Days | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | % | Amount | % | Amount | % | Amount | % | Amount | % |
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 22 | 100,0% | - | - | - | - | - | - | 22 | 9,6% |
| Auditor-General | - | - | - | - | - | - | - | - | - | - |
| Other | 204 | 100,0% | - | - | - | - | - | - | 204 | 90,4% |
| Medical Aid deductions | - | - | - | - | - | - | - | - | - | - |
| **Total** | **226** | **100,0%** | - | - | - | - | - | - | **226** | **100,0%** |

### 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.

## AGGREGRATED INFORMATION FOR FREE STATE
## STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2025

### Part1: Operating Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | Q1 of 2024/25 to Q1 of 2025/26 |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Operating Revenue and Expenditure** | | | | | | | | |
| **Operating Revenue** | **30 631 570** | **7 909 625** | **25,8%** | **7 909 625** | **25,8%** | **7 261 168** | **26,4%** | **8,9%** |
| **Exchange Revenue** | | | | | | | | |
| Service charges - Electricity | 8 898 051 | 2 248 062 | 25,3% | 2 248 062 | 25,3% | 1 935 554 | 24,3% | 16,1% |
| Service charges - Water | 3 870 381 | 763 739 | 19,7% | 763 739 | 19,7% | 818 376 | 22,4% | (6,7%) |
| Service charges - Waste Water Management | 1 435 458 | 356 177 | 24,8% | 356 177 | 24,8% | 315 917 | 21,3% | 12,7% |
| Service charges - Waste Management | 868 397 | 223 964 | 25,8% | 223 964 | 25,8% | 211 324 | 23,3% | 6,0% |
| Sale of Goods and Rendering of Services | 183 775 | 23 761 | 12,9% | 23 761 | 12,9% | 22 434 | 13,4% | 5,9% |
| Agency services | 5 | 4 | 74,4% | 4 | 74,4% | 0 | 6,0% | 1 133,3% |
| Interest | - | 80 | - | 80 | - | 57 | - | 38,8% |
| Interest earned from Receivables | 2 043 389 | 556 808 | 27,2% | 556 808 | 27,2% | 526 918 | 29,5% | 5,7% |
| Interest earned from Current and Non Current Assets | 163 466 | 47 655 | 29,2% | 47 655 | 29,2% | 50 644 | 34,2% | (5,9%) |
| Dividends | 9 030 | 1 051 | 11,6% | 1 051 | 11,6% | 462 | 6,9% | 127,7% |
| Rent on Land | 3 978 | 917 | 23,0% | 917 | 23,0% | 901 | 7,5% | 1,8% |
| Rental from Fixed Assets | 139 167 | 26 743 | 19,2% | 26 743 | 19,2% | 25 012 | 21,9% | 6,9% |
| Licence and permits | 1 321 | 210 | 15,9% | 210 | 15,9% | 161 | 24,3% | 30,6% |
| Special rating levies | - | - | - | - | - | - | - | - |
| Operational Revenue | 686 747 | 12 755 | 1,9% | 12 755 | 1,9% | 13 741 | 2,1% | (7,2%) |
| **Non-Exchange Revenue** | | | | | | | | |
| Property rates | 4 267 547 | 898 380 | 21,1% | 898 380 | 21,1% | 691 551 | 20,3% | 29,9% |
| Surcharges and Taxes | - | - | - | - | - | 1 086 | 15,2% | (100,0%) |
| Fines, penalties and forfeits | 250 725 | 25 194 | 10,0% | 25 194 | 10,0% | 4 549 | 5,1% | 453,8% |
| Licences or permits | 4 669 | 616 | 13,2% | 616 | 13,2% | 448 | 10,8% | 37,4% |
| Transfer and subsidies - Operational | 6 609 557 | 2 455 396 | 37,1% | 2 455 396 | 37,1% | 2 372 269 | 38,1% | 3,5% |
| Interest | 472 724 | 124 315 | 26,3% | 124 315 | 26,3% | 120 110 | 40,3% | 3,5% |
| Fuel Levy | 427 562 | 142 521 | 33,3% | 142 521 | 33,3% | 147 881 | 33,3% | (3,6%) |
| Operational Revenue | 12 671 | 1 189 | 9,4% | 1 189 | 9,4% | 1 619 | 5,4% | (26,5%) |
| Gains on disposal of Assets | 90 335 | 88 | ,1% | 88 | ,1% | 69 | ,1% | 27,0% |
| Other Gains | 192 613 | - | - | - | - | 86 | ,3% | (100,0%) |
| Discontinued Operations | - | - | - | - | - | - | - | - |
| **Operating Expenditure** | **30 579 854** | **9 458 808** | **30,9%** | **9 458 808** | **30,9%** | **6 101 516** | **23,1%** | **55,0%** |
| Employee related costs | 8 215 823 | 1 950 959 | 23,7% | 1 950 959 | 23,7% | 1 840 280 | 23,4% | 6,0% |
| Remuneration of councillors | 394 108 | 74 177 | 18,8% | 74 177 | 18,8% | 76 510 | 19,7% | (3,1%) |
| Bulk purchases - electricity | 7 393 639 | 1 963 833 | 26,6% | 1 963 833 | 26,6% | 1 574 671 | 25,1% | 24,7% |
| Inventory consumed | 2 894 951 | 566 199 | 19,6% | 566 199 | 19,6% | 489 679 | 30,7% | 15,6% |
| Debt impairment | 3 952 654 | 753 659 | 19,1% | 753 659 | 19,1% | 673 176 | 18,3% | 12,0% |
| Depreciation and amortisation | 1 894 553 | 295 647 | 15,6% | 295 647 | 15,6% | 243 861 | 16,1% | 21,2% |
| Interest | 695 704 | 241 925 | 34,8% | 241 925 | 34,8% | 87 310 | 15,3% | 177,1% |
| Contracted services | 2 267 963 | 387 126 | 17,1% | 387 126 | 17,1% | 249 260 | 14,5% | 55,3% |
| Transfers and subsidies | 235 427 | 40 089 | 17,0% | 40 089 | 17,0% | 49 701 | 20,1% | (19,3%) |
| Irrecoverable debts written off | 301 938 | 2 864 382 | 948,7% | 2 864 382 | 948,7% | 530 719 | 178,1% | 439,7% |
| Operational costs | 1 917 828 | 320 790 | 16,7% | 320 790 | 16,7% | 286 342 | 15,9% | 12,0% |
| Losses on disposal of Assets | 63 | - | - | - | - | - | - | - |
| Other Losses | 415 203 | 22 | - | 22 | - | 6 | - | 258,8% |
| **Surplus/(Deficit)** | **51 716** | **(1 549 183)** | **-** | **(1 549 183)** | **-** | **1 159 652** | **-** | **-** |
| Transfers and subsidies - capital (monetary allocations) | 2 775 113 | 280 233 | 10,1% | 280 233 | 10,1% | 332 087 | 12,0% | (15,6%) |
| Transfers and subsidies - capital (in-kind) | 5 009 | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after capital transfers and contributions** | **2 831 838** | **(1 268 950)** | | **(1 268 950)** | | **1 491 738** | | |
| Income Tax | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) after income tax** | **2 831 838** | **(1 268 950)** | | **(1 268 950)** | | **1 491 738** | | |
| Share of Surplus/Deficit attributable to Joint Venture | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | - | - | - | - | - | - | - | - |
| **Surplus/(Deficit) attributable to municipality** | **2 831 838** | **(1 268 950)** | | **(1 268 950)** | | **1 491 738** | | |
| Share of Surplus/Deficit attributable to Associate | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | 390 618 | 81 185 | 20,8% | 81 185 | 20,8% | 112 115 | 29,9% | (27,6%) |
| **Surplus/(Deficit) for the year** | **3 222 456** | **(1 187 764)** | | **(1 187 764)** | | **1 603 854** | | |

### Part 2: Capital Revenue and Expenditure

| | 2025/26 | | | | | 2024/25 | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | First Quarter | | Year to Date | | First Quarter | | Q1 of 2024/25 to Q1 of 2025/26 |
| R thousands | Main appropriation | Actual Expenditure | 1st Q as % of Main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | Actual Expenditure | Total Expenditure as % of main appropriation | |
| **Capital Revenue and Expenditure** | | | | | | | | |
| **Source of Finance** | **3 343 028** | **(1 255 259)** | **(37,5%)** | **(1 255 259)** | **(37,5%)** | **357 492** | **10,9%** | **(451,1%)** |
| National Government | 2 748 821 | 223 986 | 8,1% | 223 986 | 8,1% | 324 350 | 11,6% | (30,9%) |
| Provincial Government | 150 | (1 478) | (985,5%) | (1 478) | (985,5%) | 630 | - | (334,8%) |
| District Municipality | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary alloc)(Departm Agen | 14 500 | 4 182 | 28,8% | 4 182 | 28,8% | 790 | 5,1% | 429,6% |
| **Transfers recognised - capital** | **2 763 471** | **226 689** | **8,2%** | **226 689** | **8,2%** | **325 769** | **11,6%** | **(30,4%)** |
| Borrowing | 20 638 | - | - | - | - | - | - | - |
| Internally generated funds | 558 918 | (1 481 948) | (265,1%) | (1 481 948) | (265,1%) | 31 722 | 6,7% | (4 771,6%) |
| **Capital Expenditure Functional** | **3 370 643** | **(1 291 251)** | **(38,3%)** | **(1 291 251)** | **(38,3%)** | **359 048** | **10,9%** | **(459,6%)** |
| **Municipal governance and administration** | **130 846** | **(1 548 404)** | **(1 183,4%)** | **(1 548 404)** | **(1 183,4%)** | **9 617** | **9,8%** | **(16 199,9%)** |
| Executive and Council | 28 786 | 12 702 | 44,1% | 12 702 | 44,1% | 3 864 | 20,2% | 228,8% |
| Finance and administration | 102 061 | (1 561 106) | (1 529,6%) | (1 561 106) | (1 529,6%) | 5 754 | 7,3% | (27 232,4%) |
| Internal audit | - | - | - | - | - | - | - | - |
| **Community and Public Safety** | **236 195** | **53 108** | **22,5%** | **53 108** | **22,5%** | **1 951** | **,4%** | **2 621,7%** |
| Community and Social Services | 63 366 | 6 371 | 10,1% | 6 371 | 10,1% | 1 681 | 3,2% | 279,0% |
| Sport And Recreation | 124 936 | 2 157 | 1,7% | 2 157 | 1,7% | 6 730 | 7,3% | (67,9%) |
| Public Safety | 46 641 | 8 280 | 17,8% | 8 280 | 17,8% | 45 | ,2% | 18 451,3% |
| Housing | 622 | 36 300 | 5 836,0% | 36 300 | 5 836,0% | (6 504) | (2,4%) | (658,1%) |
| Health | 630 | - | - | - | - | - | - | - |
| **Economic and Environmental Services** | **719 443** | **46 135** | **6,4%** | **46 135** | **6,4%** | **66 850** | **9,7%** | **(31,0%)** |
| Planning and Development | 122 483 | 7 131 | 5,8% | 7 131 | 5,8% | 4 426 | 4,6% | 61,1% |
| Road Transport | 592 379 | 39 004 | 6,6% | 39 004 | 6,6% | 62 424 | 10,7% | (37,5%) |
| Environmental Protection | 4 580 | - | - | - | - | - | - | - |
| **Trading Services** | **2 283 158** | **157 910** | **6,9%** | **157 910** | **6,9%** | **280 630** | **13,6%** | **(43,7%)** |
| Energy sources | 473 483 | 70 597 | 14,9% | 70 597 | 14,9% | 35 067 | 7,4% | 101,3% |
| Water Management | 1 059 521 | 108 555 | 10,2% | 108 555 | 10,2% | 173 464 | 21,1% | (37,4%) |
| Waste Water Management | 698 551 | 6 256 | ,9% | 6 256 | ,9% | 66 031 | 9,9% | (90,5%) |
| Waste Management | 51 602 | (27 499) | (53,3%) | (27 499) | (53,3%) | 6 067 | 6,4% | (553,3%) |
| **Other** | **1 000** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

### Part 3: Cash Receipts and Payments

| R thousands | 2025/26 Budget Main appropriation | 2025/26 First Quarter Actual Expenditure | 2025/26 First Quarter 1st Q as % of Main appropriation | 2025/26 Year to Date Actual Expenditure | 2025/26 Year to Date Total Expenditure as % of main appropriation | 2024/25 First Quarter Actual Expenditure | 2024/25 First Quarter Total Expenditure as % of main appropriation | Q1 of 2024/25 to Q1 of 2025/26 |
|---|---|---|---|---|---|---|---|---|
| **Cash Flow from Operating Activities** | | | | | | | | |
| **Receipts** | **27 599 175** | **9 055 490** | **32,8%** | **9 055 490** | **32,8%** | **8 243 255** | **31,4%** | **9,9%** |
| Property rates | 3 581 405 | 508 487 | 14,2% | 508 487 | 14,2% | 439 376 | 16,0% | 15,7% |
| Service charges | 12 548 169 | 2 384 514 | 19,0% | 2 384 514 | 19,0% | 2 117 935 | 17,8% | 12,6% |
| Other revenue | 1 308 148 | 3 270 529 | 250,0% | 3 270 529 | 250,0% | 2 689 492 | 141,6% | 21,6% |
| Transfers and Subsidies - Operational | 6 441 721 | 2 470 294 | 38,3% | 2 470 294 | 38,3% | 2 236 488 | 36,0% | 10,5% |
| Transfers and Subsidies - Capital | 2 654 254 | 393 658 | 14,8% | 393 658 | 14,8% | 702 150 | 25,3% | (43,9%) |
| Interest | 1 052 799 | 26 497 | 2,5% | 26 497 | 2,5% | 57 472 | 8,2% | (53,9%) |
| Dividends | 12 677 | 1 511 | 11,9% | 1 511 | 11,9% | 342 | 5,4% | 342,2% |
| **Payments** | **(22 477 009)** | **(4 411 873)** | **19,6%** | **(4 411 873)** | **19,6%** | **(4 049 952)** | **20,0%** | **8,9%** |
| Suppliers and employees | (21 995 252) | (4 411 568) | 20,1% | (4 411 568) | 20,1% | (4 049 823) | 20,3% | 8,9% |
| Finance charges | (466 667) | (306) | ,1% | (306) | ,1% | (119) | - | 157,7% |
| Transfers and grants | (15 090) | - | - | - | - | (11) | 2,5% | (100,0%) |
| **Net Cash from/(used) Operating Activities** | **5 122 165** | **4 643 617** | **90,7%** | **4 643 617** | **90,7%** | **4 193 303** | **70,4%** | **10,7%** |
| **Cash Flow from Investing Activities** | | | | | | | | |
| **Receipts** | **(169 882)** | **1 831** | **(1,1%)** | **1 831** | **(1,1%)** | **696** | **(,3%)** | **163,1%** |
| Proceeds on disposal of PPE | 121 912 | 443 | ,4% | 443 | ,4% | 725 | 1,0% | (38,8%) |
| Decrease (Increase) in non-current debtors (not used) | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | (291 299) | 1 368 | (,5%) | 1 368 | (,5%) | (29) | - | (4 790,9%) |
| Decrease (increase) in non-current investments | (495) | 20 | (4,0%) | 20 | (4,0%) | - | - | (100,0%) |
| **Payments** | **(2 842 457)** | **(371 709)** | **13,1%** | **(371 709)** | **13,1%** | **(324 979)** | **10,0%** | **14,4%** |
| Capital assets | (2 842 457) | (371 709) | 13,1% | (371 709) | 13,1% | (324 979) | 10,0% | 14,4% |
| **Net Cash from/(used) Investing Activities** | **(3 012 339)** | **(369 878)** | **12,3%** | **(369 878)** | **12,3%** | **(324 283)** | **9,4%** | **14,1%** |
| **Cash Flow from Financing Activities** | | | | | | | | |
| **Receipts** | **(1 516)** | **2 904** | **(191,5%)** | **2 904** | **(191,5%)** | **(1 562)** | **(1,1%)** | **(285,9%)** |
| Short term loans | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | (7 459) | - | - | - | - | (1 865) | (4,3%) | (100,0%) |
| Increase (decrease) in consumer deposits | 5 943 | 2 904 | 48,9% | 2 904 | 48,9% | 302 | 44,4% | 860,2% |
| **Payments** | **(112 876)** | **(7 166)** | **6,3%** | **(7 166)** | **6,3%** | **(6 024)** | **3,7%** | **18,9%** |
| Repayment of borrowing | (112 876) | (7 166) | 6,3% | (7 166) | 6,3% | (6 024) | 3,7% | 18,9% |
| **Net Cash from/(used) Financing Activities** | **(114 393)** | **(4 261)** | **3,7%** | **(4 261)** | **3,7%** | **(7 587)** | **33,8%** | **(43,8%)** |
| **Net Increase/(Decrease) in cash held** | **1 995 434** | **4 269 478** | **214,0%** | **4 269 478** | **214,0%** | **3 861 433** | **154,9%** | **10,6%** |
| Cash/cash equivalents at the year begin: | 1 568 254 | 616 993 | 39,3% | 616 993 | 39,3% | 275 997 | 10,9% | 123,6% |
| Cash/cash equivalents at the year end: | **3 563 688** | **4 348 153** | **122,0%** | **4 348 153** | **122,0%** | **3 843 062** | **76,3%** | **13,1%** |

## Part 4: Debtor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % | Actual Bad Debts Written Off to Debtors Amount | Actual Bad Debts Written Off to Debtors % | Impairment -Bad Debts ito Council Policy Amount | Impairment -Bad Debts ito Council Policy % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Debtors Age Analysis By Income Source** | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 629 220 | 4,4% | 447 471 | 3,1% | 270 735 | 1,9% | 12 943 518 | 90,6% | 14 290 944 | 33,8% | 1 587 174 | 11,1% | 351 795 | 2,5% |
| Trade and Other Receivables from Exchange Transactions - Electricity | 534 446 | 16,1% | 159 744 | 4,8% | 94 291 | 2,8% | 2 540 329 | 76,3% | 3 328 810 | 7,9% | 3 691 | ,1% | 33 084 | 1,0% |
| Receivables from Non-exchange Transactions - Property Rates | 345 797 | 5,7% | 169 018 | 2,8% | 156 933 | 2,6% | 5 425 213 | 89,0% | 6 096 961 | 14,4% | 634 226 | 10,4% | 131 113 | 2,2% |
| Receivables from Exchange Transactions - Waste Water Management | 185 692 | 3,5% | 119 165 | 2,2% | 90 558 | 1,7% | 4 925 049 | 92,6% | 5 320 464 | 12,6% | 416 868 | 7,8% | 21 855 | ,4% |
| Receivables from Exchange Transactions - Waste Management | 110 948 | 3,0% | 84 632 | 2,3% | 62 230 | 1,7% | 3 459 889 | 93,1% | 3 717 698 | 8,8% | 188 242 | 5,1% | 54 693 | 1,5% |
| Receivables from Exchange Transactions - Property Rental Debtors | 2 144 | ,8% | 2 054 | ,8% | 2 092 | ,8% | 248 122 | 97,5% | 254 412 | ,6% | - | - | - | - |
| Interest on Arrear Debtor Accounts | 326 200 | 4,2% | 268 562 | 3,5% | 153 382 | 2,0% | 7 006 831 | 90,4% | 7 754 974 | 18,4% | 74 | - | - | - |
| Recoverable unauthorised, irregular or fruitless and wasteful Expenditure | - | - | - | - | - | - | 4 | 100,0% | 4 | - | - | - | - | - |
| Other | 24 066 | 1,6% | 12 447 | ,8% | 8 854 | ,6% | 1 449 266 | 97,0% | 1 494 634 | 3,5% | 36 945 | 2,5% | 19 688 | 1,3% |
| **Total By Income Source** | **2 158 512** | **5,1%** | **1 263 093** | **3,0%** | **839 074** | **2,0%** | **37 998 222** | **89,9%** | **42 258 902** | **100,0%** | **2 867 220** | **6,8%** | **612 226** | **1,4%** |
| **Debtors Age Analysis By Customer Group** | | | | | | | | | | | | | | |
| Organs of State | 424 419 | 10,3% | 168 131 | 4,1% | 136 644 | 3,3% | 3 378 488 | 82,2% | 4 107 682 | 9,7% | 657 | - | 15 336 | ,4% |
| Commercial | 567 334 | 9,0% | 192 383 | 3,0% | 136 877 | 2,2% | 5 438 970 | 85,8% | 6 335 565 | 15,0% | 2 530 | - | - | - |
| Households | 1 165 250 | 3,7% | 899 044 | 2,9% | 555 288 | 1,8% | 28 897 375 | 91,7% | 31 516 957 | 74,6% | 2 864 033 | 9,1% | 596 891 | 1,9% |
| Other | 1 509 | ,5% | 3 535 | 1,2% | 10 265 | 3,4% | 283 389 | 94,9% | 298 698 | ,7% | - | - | - | - |
| **Total By Customer Group** | **2 158 512** | **5,1%** | **1 263 093** | **3,0%** | **839 074** | **2,0%** | **37 998 222** | **89,9%** | **42 258 902** | **100,0%** | **2 867 220** | **6,8%** | **612 226** | **1,4%** |

## Part 5: Creditor Age Analysis

| R thousands | 0 - 30 Days Amount | 0 - 30 Days % | 31 - 60 Days Amount | 31 - 60 Days % | 61 - 90 Days Amount | 61 - 90 Days % | Over 90 Days Amount | Over 90 Days % | Total Amount | Total % |
|---|---|---|---|---|---|---|---|---|---|---|
| **Creditor Age Analysis** | | | | | | | | | | |
| Bulk Electricity | 729 757 | 3,0% | 526 292 | 2,2% | 375 373 | 1,6% | 22 553 096 | 93,3% | 24 184 518 | 59,3% |
| Bulk Water | 169 181 | 1,4% | 139 451 | 1,1% | 97 043 | ,8% | 12 123 411 | 96,8% | 12 529 085 | 30,7% |
| PAYE deductions | 60 494 | 98,6% | 997 | 1,6% | (257) | (,4%) | 146 | ,2% | 61 380 | ,2% |
| VAT (output less input) | 2 763 | 100,0% | - | - | - | - | - | - | 2 763 | - |
| Pensions / Retirement deductions | 81 031 | 22,9% | 12 460 | 3,5% | 659 | ,2% | 259 335 | 73,4% | 353 483 | ,9% |
| Loan repayments | 677 | 7,9% | 667 | 7,8% | 661 | 7,7% | 6 596 | 76,7% | 8 600 | - |
| Trade Creditors | 139 430 | 4,3% | 79 223 | 2,4% | 96 957 | 3,0% | 2 961 137 | 90,4% | 3 276 747 | 8,0% |
| Auditor-General | 11 093 | 22,2% | 5 323 | 10,6% | 2 200 | 4,4% | 31 392 | 62,8% | 50 008 | ,1% |
| Other | 1 646 | ,5% | (9) | - | 3 681 | 1,1% | 315 724 | 98,3% | 321 042 | ,8% |
| Medical Aid deductions | 15 516 | 100,0% | - | - | - | - | - | - | 15 516 | - |
| **Total** | **1 211 586** | **3,0%** | **764 404** | **1,9%** | **576 316** | **1,4%** | **38 250 836** | **93,7%** | **40 803 143** | **100,0%** |