

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	11 640 587	3 230 437	27,8%	2 572 519	22,1%	5 802 956	49,9%	2 717 099	51,7%	(5,3%)
Exchange Revenue										
Service charges - Electricity	4 419 517	1 289 795	29,2%	728 695	16,5%	2 018 401	45,7%	729 221	44,7%	(1,1%)
Service charges - Water	1 645 063	368 472	22,4%	350 162	21,3%	718 633	43,7%	353 518	50,3%	(1,9%)
Service charges - Waste Water Management	589 015	128 566	21,8%	141 485	24,0%	270 051	45,8%	156 812	46,5%	(9,8%)
Service charges - Waste Management	200 849	49 764	24,8%	59 602	29,7%	109 367	54,5%	47 570	48,1%	25,3%
Sale of Goods and Rendering of Services	67 108	12 396	18,5%	13 322	20,7%	26 318	39,2%	11 529	37,5%	20,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	618 133	166 422	26,9%	168 869	27,3%	335 291	54,2%	159 809	60,4%	5,7%
Interest earned from Current and Non Current Assets	87 518	29 744	34,0%	25 855	29,5%	55 999	63,5%	23 783	51,2%	8,7%
Dividends	10	6	60,0%	2	18,6%	8	84,7%	1	54,1%	140,2%
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	47 274	11 294	23,9%	10 863	23,0%	22 158	46,9%	10 578	44,8%	2,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	43 081	10 406	24,2%	8 170	19,0%	18 577	43,1%	9 329	42,9%	(12,4%)
Non-Exchange Revenue										
Property rates	1 744 100	430 367	24,7%	440 249	25,2%	870 615	49,9%	607 108	52,7%	(27,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	52 207	23 035	44,1%	2 631	5,0%	25 666	49,2%	8 322	36,3%	(68,4%)
Licences or permits	1 827	444	24,3%	424	23,2%	868	47,5%	483	60,5%	(12,2%)
Transfer and subsidies - Operational	1 361 141	512 763	37,7%	424 232	31,2%	936 995	68,8%	401 022	69,1%	5,8%
Interest	195 462	54 440	27,9%	54 928	28,1%	109 369	56,0%	50 132	65,1%	9,6%
Fuel Levy	427 562	142 521	33,3%	142 521	33,3%	285 042	66,7%	147 881	66,7%	(3,6%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 335	-	-	-	-	-	-	-	-	-
Other Gains	130 386	-	-	-	-	-	-	-	6,2%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	11 274 887	5 855 301	51,9%	2 718 504	24,1%	8 573 805	76,0%	2 534 973	58,1%	7,2%
Employee related costs	2 655 658	687 456	25,9%	683 829	25,7%	1 371 285	51,6%	648 158	51,5%	5,5%
Remuneration of councillors	83 728	18 989	22,7%	18 956	22,6%	37 946	45,3%	21 742	49,4%	(12,8%)
Bulk purchases - electricity	2 974 985	931 353	31,3%	581 019	19,5%	1 512 372	50,8%	775 106	66,0%	(25,0%)
Inventory consumed	717 735	287 836	40,1%	299 336	41,7%	587 173	81,8%	16 467	69,4%	1717,8%
Debt impairment	2 245 155	558 643	24,9%	558 643	24,9%	1 117 286	49,8%	479 391	50,0%	16,5%
Depreciation and amortisation	752 070	219 836	29,2%	227 414	30,2%	447 251	59,5%	261 852	92,8%	(13,2%)
Interest	12 723	13 690	107,6%	21 572	169,6%	35 262	277,2%	16 332	76,4%	32,1%
Contracted services	815 537	145 981	17,9%	222 780	27,3%	368 761	45,2%	166 862	37,4%	33,5%
Transfers and subsidies	15 000	-	-	148	1,0%	148	1,0%	-	-	(100,0%)
Irrecoverable debts written off	-	2 904 397	-	6 372	-	2 910 769	-	17 758	-	(64,1%)
Operational costs	602 868	87 091	14,4%	98 427	16,3%	185 517	30,8%	131 305	39,6%	(25,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	399 427	28	-	7	-	35	-	-	-	(100,0%)
Surplus/(Deficit)	365 700	(2 624 864)	-	(145 985)	-	(2 770 849)	-	182 126	-	-
Transfers and subsidies - capital (monetary allocations)	1 017 011	70 616	6,9%	252 215	24,8%	322 831	31,7%	149 286	20,7%	68,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 382 711	(2 554 248)	-	106 231	-	(2 448 018)	-	331 412	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 382 711	(2 554 248)	-	106 231	-	(2 448 018)	-	331 412	-	-
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)	-	106 231	-	(2 448 018)	-	331 412	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	120 000	30 000	25,0%	30 000	25,0%	60 000	50,0%	30 000	50,0%	-
Surplus/(Deficit) for the year	1 502 711	(2 524 248)	-	136 231	-	(2 388 018)	-	361 412	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 343 987	104 526	7,8%	302 538	22,5%	407 064	30,3%	226 400	20,6%	33,6%
National Government	1 000 769	71 636	7,2%	245 829	24,6%	317 465	31,7%	158 792	18,6%	54,8%
Provincial Government	-	-	-	(6 789)	-	(6 789)	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	14 500	4 182	28,8%	2 450	16,9%	6 631	45,7%	1 507	16,4%	62,6%
Transfers recognised - capital	1 015 269	75 817	7,5%	241 489	23,8%	317 307	31,3%	160 299	18,6%	50,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	328 719	28 709	8,7%	61 048	18,6%	89 757	27,3%	66 102	27,4%	(7,6%)
Capital Expenditure Functional	1 343 987	104 526	7,8%	302 538	22,5%	407 064	30,3%	226 400	20,6%	33,6%
Municipal governance and administration	35 275	(3 547)	(10,1%)	3 962	11,2%	415	1,2%	2 484	5,5%	59,5%
Executive and Council	13 525	(3 547)	(26,2%)	3 784	28,0%	237	1,8%	226	4,8%	1 573,8%
Finance and administration	21 750	-	-	178	0,8%	178	0,8%	2 258	5,6%	(92,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	72 790	33 762	46,4%	4 330	5,9%	38 091	52,3%	19 421	4,1%	(77,7%)
Community and Social Services	10 000	-	-	5 469	54,7%	5 469	54,7%	5 664	75,5%	(3,4%)
Sport And Recreation	51 300	(2 535)	(4,9%)	4 440	8,7%	1 905	3,7%	700	3,5%	533,8%
Public Safety	10 990	-	-	(147)	(1,3%)	(147)	(1,3%)	56	0,3%	(363,3%)
Housing	-	36 296	-	(5 432)	-	30 864	-	13 001	2,4%	(141,8%)
Health	500	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	394 870	20 410	5,2%	92 930	23,5%	113 340	28,7%	23 021	6,6%	303,7%
Planning and Development	55 298	4 048	7,3%	18 288	33,1%	22 336	40,4%	12 636	23,7%	44,7%
Road Transport	335 072	16 362	4,9%	74 642	22,3%	91 004	27,2%	10 385	3,7%	618,7%
Environmental Protection	4 500	-	-	-	-	-	-	-	-	-
Trading Services	841 053	53 901	6,4%	201 316	23,9%	255 217	30,3%	181 475	41,5%	10,9%
Energy sources	321 660	42 756	13,3%	79 472	24,7%	122 228	38,0%	91 530	39,8%	(13,2%)
Water Management	191 948	5 719	3,0%	66 547	34,7%	72 266	37,6%	42 760	35,3%	56,6%
Waste Water Management	305 869	3 232	1,1%	53 457	17,5%	56 889	18,5%	43 479	71,8%	22,9%
Waste Management	21 576	2 195	10,2%	1 840	8,5%	4 034	18,7%	3 706	7,6%	(50,4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	10 993 090	5 949 758	54,1%	6 960 985	63,3%	12 910 743	117,4%	4 654 462	94,9%	49,6%
Property rates	1 356 910	264 690	19,5%	248 067	18,3%	512 757	37,8%	239 314	36,7%	3,7%
Service charges	5 845 097	1 396 417	23,9%	1 089 716	18,6%	2 486 133	42,5%	959 645	42,0%	13,6%

Other revenue	600 297	3 401 695	566.7%	4 815 852	802.2%	8 217 546	1 368.9%	2 916 920	902.2%	65.1%
Transfers and Subsidies - Operational	1 361 141	737 394	54.2%	656 902	48.3%	1 394 296	102.4%	392 959	69.0%	67.2%
Transfers and Subsidies - Capital	1 017 011	105 176	10.3%	118 372	11.6%	223 548	22.0%	115 701	42.6%	2.3%
Interest	812 623	44 380	5.5%	32 074	3.9%	76 454	9.4%	29 921	8.8%	7.2%
Dividends	10	6	66.0%	2	18.6%	8	84.7%	1	54.1%	140.2%
Payments	(8 963 471)	(1 647 709)	18.4%	(1 943 232)	21.7%	(3 590 941)	40.1%	(2 094 023)	48.1%	(7.2%)
Suppliers and employees	(8 948 471)	(1 647 709)	18.4%	(1 943 232)	21.7%	(3 590 941)	40.1%	(2 094 023)	48.1%	(7.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 029 619	4 302 049	212.0%	5 017 753	247.2%	9 319 802	459.2%	2 560 439	272.6%	96.0%
Cash Flow from Investing Activities										
Receipts	10 335	1 368	13.2%	34	.3%	1 401	13.6%	4	(.3%)	776.0%
Proceeds on disposal of PPE	10 335	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	1 368	-	34	-	1 401	-	4	-	776.0%
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 343 987)	(104 526)	7.8%	(302 538)	22.5%	(407 064)	30.3%	(226 400)	20.6%	33.6%
Capital assets	(1 343 987)	(104 526)	7.8%	(302 538)	22.5%	(407 064)	30.3%	(226 400)	20.6%	33.6%
Net Cash from/(used) Investing Activities	(1 333 652)	(103 159)	7.7%	(302 504)	22.7%	(405 663)	30.4%	(226 397)	20.8%	33.6%
Cash Flow from Financing Activities										
Receipts	3 094	201	6.5%	1 029	33.3%	1 230	39.8%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 094	201	6.5%	1 029	33.3%	1 230	39.8%	-	-	(100.0%)
Payments	(107 755)	(5 900)	5.5%	(40 369)	37.5%	(46 269)	42.9%	(82 193)	56.3%	(50.9%)
Repayment of borrowing	(107 755)	(5 900)	5.5%	(40 369)	37.5%	(46 269)	42.9%	(82 193)	56.3%	(50.9%)
Net Cash from/(used) Financing Activities	(104 661)	(5 699)	5.4%	(39 340)	37.6%	(45 039)	43.0%	(82 193)	145.3%	(52.1%)
Net Increase/(Decrease) in cash held	591 305	4 193 192	709.1%	4 675 909	790.8%	8 869 101	1 499.9%	2 251 849	755.7%	107.6%
Cash/cash equivalents at the year begin:	494 861	(281 943)	(57.0%)	3 870 995	782.2%	(281 943)	(57.0%)	2 938 357	(23.9%)	31.7%
Cash/cash equivalents at the year end:	1 086 166	3 870 995	356.4%	8 546 904	786.9%	8 546 904	786.9%	5 190 206	365.4%	64.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	334 232	6.0%	170 609	3.0%	141 976	2.5%	4 948 372	88.4%	5 595 189	52.0%	1 607 784	28.7%	639 814	11.4%
Trade and Other Receivables from Exchange Transactions - Electricity	2 903	2.2%	310	.2%	417	.3%	126 667	97.2%	130 296	1.2%	-	-	44 091	33.8%
Receivables from Non-exchange Transactions - Property Rates	186 502	8.2%	55 354	2.4%	50 462	2.2%	1 979 635	87.1%	2 271 952	21.1%	639 072	28.1%	225 574	9.9%
Receivables from Exchange Transactions - Waste Water Management	76 781	5.9%	24 521	1.9%	23 031	1.8%	1 166 942	90.4%	1 290 275	12.0%	424 295	32.9%	87 419	6.8%
Receivables from Exchange Transactions - Waste Management	29 194	5.1%	10 115	1.8%	9 547	1.7%	525 825	91.5%	574 680	5.3%	198 219	34.5%	87 642	15.3%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	151 434	32.5%	69 941	15.0%	68 411	14.7%	175 833	37.8%	465 619	4.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29 168	6.9%	3 192	.8%	3 612	.9%	387 827	91.5%	423 799	3.9%	41 399	9.8%	32 745	7.7%
Total By Income Source	809 214	7.5%	334 041	3.1%	297 456	2.8%	9 311 100	86.6%	10 751 811	100.0%	2 910 769	27.1%	1 117 286	10.4%
Debtors Age Analysis By Customer Group														
Organs of State	176 028	8.0%	101 161	4.6%	75 659	3.4%	1 849 957	84.0%	2 202 805	20.5%	36	-	15 336	.7%
Commercial	189 203	9.7%	49 634	2.5%	47 150	2.4%	1 674 428	85.4%	1 960 414	18.2%	-	-	-	-
Households	443 984	6.7%	183 246	2.8%	174 647	2.7%	5 786 716	87.8%	6 588 592	61.3%	2 910 733	44.2%	1 101 950	16.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	809 214	7.5%	334 041	3.1%	297 456	2.8%	9 311 100	86.6%	10 751 811	100.0%	2 910 769	27.1%	1 117 286	10.4%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	245 144	100.0%	-	-	-	-	-	-	245 144	70.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	37 955	100.0%	-	-	-	-	-	-	37 955	10.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	59 565	100.0%	-	-	-	-	-	-	59 565	17.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 642	99.7%	-	-	-	-	25	.3%	7 667	2.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	350 306	100.0%	-	-	-	-	25	-	350 332	100.0%

Contact Details

Municipal Manager	Mr Sello More	051 405 8621
Chief Financial Officer	Ms Zuzive Lydia Thekiso	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

Other revenue	2 158	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	96 781	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	46 192	-	-	-	-	-	-	-	-	-	-
Interest	359	0	,1%	0	-	0	,1%	0	,1%	(3,8%)	
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	-	0	-	0	-	(3,8%)	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
Payments	(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	-	0	-	0	-	(3,8%)	
Cash/cash equivalents at the year begin:	198	-	-	0	,1%	-	-	-	-	(100,0%)	
Cash/cash equivalents at the year end:	4 478	0	-	0	-	0	-	0	-	184,7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 993	2,2%	1 987	2,2%	1 875	2,1%	83 355	93,4%	89 209	15,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 590	6,2%	1 322	5,1%	1 305	5,1%	21 544	83,6%	25 762	4,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 017	2,0%	2 772	2,7%	1 901	1,9%	94 189	93,4%	100 879	17,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 485	2,1%	1 443	2,0%	1 400	2,0%	66 535	93,9%	70 862	12,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 432	2,1%	1 382	2,0%	1 343	2,0%	64 486	93,9%	68 643	12,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	1,5%	21	1,6%	19	1,4%	1 296	95,5%	1 357	2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 570	1,6%	3 488	1,6%	3 508	1,6%	205 983	95,1%	216 550	37,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	9,1%	14	6,8%	7	3,3%	165	80,8%	205	-	-	-	-	-
Total By Income Source	12 126	2,1%	12 429	2,2%	11 358	2,0%	537 554	93,7%	573 467	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	169	1,9%	280	3,2%	256	2,9%	8 185	92,1%	8 891	1,6%	-	-	-	-
Commercial	1 729	6,8%	2 019	7,9%	1 272	5,0%	20 452	80,3%	25 472	4,4%	-	-	-	-
Households	9 337	1,9%	9 214	1,9%	8 980	1,8%	461 851	94,4%	489 381	85,3%	-	-	-	-
Other	891	1,8%	915	1,8%	850	1,7%	47 067	94,7%	49 723	8,7%	-	-	-	-
Total By Customer Group	12 126	2,1%	12 429	2,2%	11 358	2,0%	537 554	93,7%	573 467	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 904	1,2%	6 062	1,9%	7 388	2,3%	302 131	94,6%	319 485	92,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 343)	(11,2%)	(516)	(1,7%)	(395)	(1,3%)	34 135	114,2%	29 882	8,6%
Auditor-General	113	3,1%	2 084	57,5%	(300)	(8,3%)	1 728	47,7%	3 625	1,0%
Other	(4 544)	62,0%	(1 165)	15,9%	(1 493)	20,4%	(133)	1,8%	(7 335)	(2,1%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(3 870)	(1,1%)	6 465	1,9%	5 200	1,5%	337 862	97,7%	345 656	100,0%

Contact Details

Municipal Manager	Ms Sindiswa Manali	053 330 0206
Chief Financial Officer	Mr Sithembile Tooi	053 330 0221

Source Local Government Database

1. All figures in this report are unaudited.

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%	(45)	-	(2 394)	,7%	-	-	(100,0%)
Suppliers and employees	(291 110)	(2 349)	,8%	(45)	-	(2 394)	,8%	-	-	(100,0%)
Finance charges	(35 730)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 140	(2 349)	(13,0%)	(45)	(,2%)	(2 394)	(13,2%)	-	-	(100,0%)
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(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%	(45)	,1%	(2 394)	6,1%	-	-	(100,0%)
Cash/cash equivalents at the year begin:				(2 349)						(100,0%)
Cash/cash equivalents at the year end:	(39 027)	(2 349)	6,0%	(2 394)	6,1%	(2 394)	6,1%	-	-	(100,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 357	7,3%	8 569	2,9%	8 310	2,9%	253 329	86,9%	291 566	29,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 054	8,3%	4 765	3,9%	4 678	3,9%	101 541	83,9%	121 037	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 477	6,9%	2 684	3,4%	2 661	3,3%	68 798	86,4%	79 621	8,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 175	6,9%	2 054	3,4%	2 034	3,4%	51 991	86,3%	60 254	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	189	6,2%	93	3,1%	93	3,0%	2 668	87,7%	3 043	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 517	1,0%	4 457	1,0%	4 454	1,0%	430 231	97,0%	443 658	44,4%	-	-	-	-
Total By Income Source	45 769	4,6%	22 623	2,3%	22 230	2,2%	908 558	90,9%	999 179	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 432	4,8%	4 810	2,4%	4 606	2,3%	179 395	90,5%	198 242	19,8%	-	-	-	-
Commercial	3 171	5,9%	1 540	2,9%	1 381	2,6%	47 521	88,6%	53 612	5,4%	-	-	-	-
Households	32 730	4,4%	16 073	2,2%	16 048	2,2%	674 139	91,2%	738 989	74,0%	-	-	-	-
Other	436	5,2%	201	2,4%	195	2,3%	7 504	90,0%	8 336	,8%	-	-	-	-
Total By Customer Group	45 769	4,6%	22 623	2,3%	22 230	2,2%	908 558	90,9%	999 179	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 126	2,3%	18 312	3,8%	11 395	2,4%	443 536	91,6%	484 369	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26	16,1%	2	1,4%	6	3,4%	130	79,1%	164	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 152	2,3%	18 314	3,8%	11 401	2,4%	443 666	91,6%	484 534	100,0%

Contact Details

Municipal Manager	Mr Chris Mkomela	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	259 933	12 155	4,7%	12 127	4,7%	24 283	9,3%	8 850	25,5%	37,0%	
Exchange Revenue											
Service charges - Electricity	39 980	(1 969)	(4,9%)	2 382	6,0%	414	1,0%	126	8%	1 792,5%	
Service charges - Water	28 985	900	3,1%	2 641	9,1%	3 541	12,3%	2 244	18,4%	17,7%	
Service charges - Waste Water Management	12 614	1 289	10,2%	1 290	10,2%	2 579	20,4%	1 024	17,3%	26,0%	
Service charges - Waste Management	8 337	785	9,4%	785	9,4%	1 569	18,8%	595	15,3%	31,8%	
Sale of Goods and Rendering of Services	201	67	33,5%	38	18,8%	105	52,2%	22	65,9%	68,5%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	29 200	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	100	(0)	(,1%)	-	-	(0)	(,1%)	91	90,7%	(100,0%)	
Dividends	20	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	869	82	9,4%	80	9,2%	162	18,6%	86	18,9%	(6,9%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	152	10	6,5%	5	3,2%	15	9,7%	6	10,9%	(13,3%)	
Non-Exchange Revenue											
Property rates	18 239	6 850	37,6%	502	2,8%	7 353	40,3%	958	46,1%	(47,6%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	5 000	-	-	-	-	-	-	-	-	-	
Licences or permits	-	5	-	25	-	30	-	-	-	(100,0%)	
Transfer and subsidies - Operational	105 636	-	-	-	-	-	-	-	40,0%	-	
Interest	10 800	4 135	38,3%	4 380	40,6%	8 516	78,8%	3 698	67,8%	18,4%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	256 003	29 370	11,5%	16 657	6,5%	46 028	18,0%	12 347	9,0%	34,9%	
Employee related costs	94 705	16 465	17,4%	7 441	7,9%	23 906	25,2%	8 579	18,1%	(13,3%)	
Remuneration of councillors	5 975	909	15,2%	454	7,6%	1 363	22,8%	442	15,3%	2,7%	
Bulk purchases - electricity	54 000	6 203	11,5%	3 856	7,1%	10 059	18,6%	203	5%	1 801,5%	
Inventory consumed	9 020	1 915	21,2%	530	5,9%	2 445	27,1%	1 164	13,6%	(54,4%)	
Debt impairment	25 086	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	24 988	-	-	-	-	-	-	-	-	-	
Interest	15 000	993	6,6%	1 227	8,2%	2 220	14,8%	16	1%	7 466,7%	
Contracted services	9 000	2 854	31,7%	3 237	36,0%	6 092	67,7%	1 408	19,6%	129,9%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	(618)	-	(618)	-	(1 236)	-	-	-	(100,0%)	
Operational costs	17 630	649	3,7%	530	3,0%	1 179	6,7%	535	5,2%	(1,0%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	600	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	3 930	(17 215)	-	(4 530)	-	(21 745)	-	(3 497)	-	-	
Transfers and subsidies - capital (monetary allocations)	48 965	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	52 795	(17 215)	-	(4 530)	-	(21 745)	-	(3 497)	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	52 795	(17 215)	-	(4 530)	-	(21 745)	-	(3 497)	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	52 795	(17 215)	-	(4 530)	-	(21 745)	-	(3 497)	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	52 795	(17 215)	-	(4 530)	-	(21 745)	-	(3 497)	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	48 222	0	-	-	-	0	-	28	6,7%	(100,0%)	
National Government	47 722	-	-	-	-	-	-	-	5,8%	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	47 722	-	-	-	-	-	-	-	5,8%	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	500	0	-	-	-	0	-	28	33,0%	(100,0%)	
Capital Expenditure Functional	48 222	0	-	-	-	0	-	28	6,7%	(100,0%)	
Municipal governance and administration	250	0	1%	-	-	0	1%	28	35,0%	(100,0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	250	0	1%	-	-	0	1%	28	35,0%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 501	-	-	-	-	-	-	-	2%	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	1 501	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	11 760	-	-	-	-	-	-	-	39,6%	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	11 760	-	-	-	-	-	-	-	39,6%	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	34 712	-	-	-	-	-	-	-	5,2%	-	
Energy sources	8 994	-	-	-	-	-	-	-	-	-	
Water Management	5 250	-	-	-	-	-	-	-	5%	-	
Waste Water Management	20 468	-	-	-	-	-	-	-	11,4%	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	252 176	492	2%	7 190	2,9%	7 682	3,0%	7 689	19,1%	(6,5%)	
Property rates	25 722	1 622	6,3%	759	2,9%	2 380	9,3%	289	4,6%	162,5%	
Service charges	66 480	(1 188)	(1,8%)	4 288	6,4%	3 081	4,6%	542	1,7%	688,0%	

Other revenue	5 353	58	1,1%	2 163	40,4%	2 221	41,5%	406	2,9%	432,3%
Transfers and Subsidies - Operational	105 636	-	-	-	-	-	-	3 000	42,8%	(100,0%)
Transfers and Subsidies - Capital	48 865	-	-	-	-	-	-	3 360	10,3%	(100,0%)
Interest	100	-	-	-	-	-	-	92	91,9%	(100,0%)
Dividends	20	-	-	-	-	-	-	-	-	-
Payments	(205 330)	(8 396)	4,1%	(1 352)	,7%	(9 748)	4,7%	(18 574)	15,7%	(92,7%)
Suppliers and employees	(190 330)	(8 396)	4,4%	(1 352)	,7%	(9 748)	5,1%	(18 574)	17,1%	(92,7%)
Finance charges	(15 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 846	(7 904)	(16,9%)	5 838	12,5%	(2 066)	(4,4%)	(10 885)	26,9%	(153,6%)
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	(48 222)	(918)	1,9%	-	-	(918)	1,9%	(33)	4,5%	(100,0%)
Capital assets	(48 222)	(918)	1,9%	-	-	(918)	1,9%	(33)	4,5%	(100,0%)
Net Cash from/(used) Investing Activities	(48 222)	(918)	1,9%	-	-	(918)	1,9%	(33)	4,5%	(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	(1 376)	(8 822)	641,3%	5 838	(424,3%)	(2 984)	216,9%	(10 918)	82,6%	(153,5%)
Cash/cash equivalents at the year begin:	34 074	-	-	(6 586)	(19,3%)	-	-	64 957	-	(110,1%)
Cash/cash equivalents at the year end:	32 698	(6 586)	(20,1%)	(748)	(2,3%)	(748)	(2,3%)	54 039	208,8%	(101,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	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		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total										

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Other revenue	1 504	(110 566)	(7 351,4%)	156 566	10 409,9%	46 000	3 058,5%	-	-	(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%	12 895	(19,4%)	2 427	(3,6%)	(38)	(12,6%)	(33 633,7%)
Suppliers and employees	(66 421)	(10 469)	15,8%	12 895	(19,4%)	2 427	(3,7%)	(38)	(12,6%)	(33 633,7%)
Finance charges	(60)	-	-	-	-	-	-	-	-	-
Transfers and grants	(65)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	3 559	(121 034)	(3 400,4%)	169 461	4 760,9%	48 427	1 360,5%	(38)	(817,4%)	(440 773,3%)
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%	169 461	(17 996,1%)	48 427	(5 142,7%)	(38)	(663,3%)	(440 773,3%)
Cash/cash equivalents at the year begin:				(79 031)				8 434		(1 037,0%)
Cash/cash equivalents at the year end:	(942)	(35 994)	3 822,4%	90 430	(9 603,3%)	90 430	(9 603,3%)	8 396	(688,5%)	977,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	,5%	65	,4%	-	-	14 928	99,1%	15 066	100,0%	-	-	-	-
Total By Income Source	73	,5%	65	,4%	-	-	14 928	99,1%	15 066	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	63	,4%	63	,4%	-	-	14 417	99,1%	14 543	96,5%	-	-	-	-
Commercial	-	-	-	-	-	-	480	100,0%	480	3,2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	23,0%	2	4,5%	-	-	31	72,5%	43	3%	-	-	-	-
Total By Customer Group	73	,5%	65	,4%	-	-	14 928	99,1%	15 066	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(308)	(1,9%)	936	5,6%	1 726	10,4%	14 299	85,9%	16 654	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(308)	(1,9%)	936	5,6%	1 726	10,4%	14 299	85,9%	16 654	100,0%

Contact Details

Municipal Manager	Ms Lebohlang 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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	450 903	84 048	18,6%	84 569	18,8%	168 617	37,4%	67 961	18,1%	24,4%	
Exchange Revenue											
Service charges - Electricity	63 455	3 237	5,1%	2 990	4,7%	6 227	9,8%	2 732	6,2%	9,4%	
Service charges - Water	41 625	14 374	34,5%	15 050	36,2%	29 424	70,7%	15 652	43,7%	(4,1%)	
Service charges - Waste Water Management	23 683	8 988	37,9%	9 388	39,6%	18 376	77,6%	8 997	43,8%	4,3%	
Service charges - Waste Management	11 977	4 703	39,3%	4 952	41,3%	9 655	80,6%	4 861	30,1%	1,9%	
Sale of Goods and Rendering of Services	14 248	135	1,0%	176	1,2%	311	2,2%	75	7,1%	134,5%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 088	23 827	1 141,2%	24 118	1 155,1%	47 945	2 296,2%	16 850	857,1%	43,1%	
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	110	200	182,4%	227	207,0%	427	389,4%	206	267,1%	10,1%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Non-Exchange Revenue											
Property rates	93 038	28 547	30,7%	25 353	27,2%	53 900	57,9%	18 547	20,7%	36,7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	0	-	0	-	-	-	(100,0%)	
Licences or permits	308	36	11,8%	49	15,9%	85	27,7%	-	-	(100,0%)	
Transfer and subsidies - Operational	200 372	-	-	-	-	-	-	-	-	-	
Interest	-	0	-	2 267	-	2 267	-	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	449 852	5 767	1,3%	12 698	2,8%	18 466	4,1%	465	1,1%	2 632,2%	
Employee related costs	172 963	16	-	-	-	16	-	-	-	-	
Remuneration of councillors	8 339	-	-	-	-	-	-	-	-	-	
Bulk purchases - electricity	35 100	-	-	4 037	11,5%	4 037	11,5%	-	-	(100,0%)	
Inventory consumed	44 228	2	-	-	-	2	-	7	7%	(100,0%)	
Debt impairment	32 595	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	47 714	-	-	-	-	-	-	-	-	-	
Interest	6 264	-	-	4 253	67,9%	4 253	67,9%	-	-	(100,0%)	
Contracted services	55 444	3 183	5,7%	3 796	6,8%	6 979	12,6%	52	6,2%	7 186,5%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	7 204	-	-	-	-	-	-	-	-	-	
Operational costs	40 002	2 566	6,4%	612	1,5%	3 178	7,9%	406	4,0%	50,8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 051	78 280	-	71 871	-	150 151	-	67 496	-	-	
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	-	71 871	-	150 151	-	67 496	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	44 165	78 280	-	71 871	-	150 151	-	67 496	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	44 165	78 280	-	71 871	-	150 151	-	67 496	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	44 165	78 280	-	71 871	-	150 151	-	67 496	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	65 297	(1 641 931)	(2 514,6%)	3 569	5,5%	(1 638 361)	(2 509,1%)	1 477	1,6%	141,6%	
National Government	65 297	(77 777)	(119,1%)	3 569	5,5%	(74 207)	(113,6%)	1 477	1,7%	141,6%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	65 297	(77 777)	(119,1%)	3 569	5,5%	(74 207)	(113,6%)	1 477	1,7%	141,6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	(1 564 154)	-	-	-	(1 564 154)	-	-	-	-	
Capital Expenditure Functional	77 731	(1 673 749)	(2 153,3%)	3 586	4,6%	(1 670 162)	(2 148,7%)	1 477	1,6%	142,8%	
Municipal governance and administration	5 150	(1 566 278)	(30 415,5%)	17	,3%	(1 566 261)	(30 415,2%)	-	-	(100,0%)	
Executive and Council	2 366	13	,6%	-	-	13	,6%	-	-	-	
Finance and administration	2 784	(1 566 291)	(56 268,6%)	17	,6%	(1 566 274)	(56 267,9%)	-	-	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	5 424	(4 558)	(84,0%)	-	-	(4 558)	(84,0%)	-	-	-	
Community and Social Services	1 261	-	-	-	-	-	-	-	-	-	
Sport And Recreation	2 297	(1 853)	(80,7%)	-	-	(1 853)	(80,7%)	-	-	-	
Public Safety	1 344	(2 704)	(201,2%)	-	-	(2 704)	(201,2%)	-	-	-	
Housing	522	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	7 550	(9 904)	(131,2%)	29	,4%	(9 875)	(130,8%)	-	-	(100,0%)	
Planning and Development	1 300	-	-	29	2,2%	29	2,2%	-	-	(100,0%)	
Road Transport	6 250	(9 904)	(158,5%)	-	-	(9 904)	(158,5%)	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	59 607	(93 009)	(156,0%)	3 540	5,9%	(89 468)	(150,1%)	1 477	1,8%	139,6%	
Energy sources	6 000	(18 186)	(303,1%)	-	-	(18 186)	(303,1%)	-	-	-	
Water Management	31 753	(6 330)	(19,9%)	945	3,0%	(5 385)	(17,0%)	-	-	(100,0%)	
Waste Water Management	21 042	(38 799)	(184,4%)	2 595	12,3%	(36 204)	(172,1%)	1 477	6,3%	75,7%	
Waste Management	813	(29 694)	(3 651,4%)	-	-	(29 694)	(3 651,4%)	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	378 094	(25 030)	(6,6%)	(30 934)	(8,2%)	(55 964)	(14,8%)	23 493	8,1%	(231,7%)	
Property rates	49 368	(15 947)	(32,3%)	(21 418)	(43,4%)	(37 365)	(75,7%)	19 755	54,0%	(208,4%)	
Service charges	73 284	(8 640)	(11,8%)	(9 116)	(12,4%)	(17 756)	(24,2%)	3 457	4,9%	(363,7%)	

Other revenue	14 357	(494)	(3,4%)	(451)	(3,1%)	(945)	(6,6%)	281	21,4%	(260,7%)
Transfers and Subsidies - Operational	197 971	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	43 114	51	,1%	51	,1%	101	,2%	-	-	(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%)	(30 934)	(74,2%)	(55 964)	(134,3%)	23 493	26,2%	(231,7%)
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	(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%	(30 934)	136,7%	(55 964)	247,3%	23 493	129,9%	(231,7%)
Cash/cash equivalents at the year begin:	555 596	-	-	10 834	2,0%	-	-	11 699	-	(6,9%)
Cash/cash equivalents at the year end:	532 968	(5 753)	(1,1%)	(20 040)	(3,8%)	(20 040)	(3,8%)	35 192	19,2%	(156,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 026	1,1%	5 994	1,1%	5 919	1,1%	537 760	96,8%	555 699	27,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 040	1,1%	960	1,0%	876	9%	94 867	97,1%	97 742	4,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 959	1,7%	8 629	1,6%	8 471	1,6%	508 241	95,1%	534 300	26,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 539	1,2%	3 502	1,1%	3 488	1,1%	297 089	96,6%	307 618	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(9)	-	(2)	-	(0)	-	49 121	100,0%	49 109	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	55 181	100,0%	55 181	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	10 223	2,5%	9 485	2,3%	19 169	4,7%	365 659	90,4%	404 536	19,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 051)	(4,0%)	(906)	(1,8%)	(594)	(1,2%)	54 849	106,9%	51 297	2,5%	-	-	-	-
Total By Income Source	27 727	1,3%	27 662	1,3%	37 329	1,8%	1 962 766	95,5%	2 055 483	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 525	1,3%	801	,7%	1 712	1,4%	114 312	96,6%	118 349	5,8%	-	-	-	-
Commercial	1 192	1,9%	1 188	1,5%	1 163	1,8%	59 908	94,4%	63 451	3,1%	-	-	-	-
Households	24 832	1,3%	25 286	1,4%	34 084	1,8%	1 782 051	95,5%	1 866 254	90,8%	-	-	-	-
Other	179	2,4%	387	5,2%	370	5,0%	6 494	87,4%	7 429	4%	-	-	-	-
Total By Customer Group	27 727	1,3%	27 662	1,3%	37 329	1,8%	1 962 766	95,5%	2 055 483	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	2 046	2,0%	4 093	4,0%	-	-	96 310	94,0%	102 449	23,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(5 939)	(2,4%)	3 888	1,6%	(1 081)	(4%)	251 241	101,3%	248 108	57,7%
Auditor-General	(500)	8,6%	(300)	5,1%	-	-	(5 032)	86,3%	(5 832)	(1,4%)
Other	(14 677)	(17,2%)	2 348	2,8%	(806)	(9%)	98 239	115,4%	85 105	19,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(19 070)	(4,4%)	10 030	2,3%	(1 887)	(4%)	440 758	102,5%	429 830	100,0%

Contact Details

Municipal Manager	Mr Mojalets Motole	057 733 0106
Chief Financial Officer	Mr Amos Makoe Makoe	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	307 280	79 163	25,8%	54 082	17,6%	133 244	43,4%	46 145	30,4%	17,2%
Exchange Revenue										
Service charges - Electricity	33 162	7 502	22,6%	6 835	20,6%	14 327	43,2%	157	7,5%	4 255,4%
Service charges - Water	5 192	1 851	35,7%	1 825	35,2%	3 677	70,6%	1 614	57,4%	13,1%
Service charges - Waste Water Management	17 020	6 058	35,6%	5 942	34,9%	12 000	70,5%	5 200	43,5%	14,3%
Service charges - Waste Management	29 070	3 857	13,3%	3 814	13,1%	7 671	26,4%	3 349	20,8%	13,9%
Sale of Goods and Rendering of Services	430	163	38,0%	176	41,0%	340	79,0%	97	28,8%	81,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	41 286	10 888	26,4%	11 066	26,8%	21 954	53,2%	10 655	45,8%	3,9%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	123	99	80,6%	169	137,2%	268	217,8%	53	49,4%	217,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	44	109	248,9%	(11)	(25,3%)	98	223,6%	200	392,5%	(105,5%)
Non-Exchange Revenue										
Property rates	33 776	7 233	21,4%	7 193	21,3%	14 425	42,7%	6 139	32,0%	17,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	54	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	142 145	39 362	27,7%	14 955	10,5%	54 317	38,2%	16 889	23,8%	(11,4%)
Interest	4 989	2 040	40,9%	2 128	42,7%	4 167	83,5%	1 792	55,5%	18,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	337 643	88 725	26,3%	59 106	17,5%	147 831	43,8%	53 939	42,1%	9,6%
Employee related costs	59 527	13 190	22,2%	14 605	24,5%	27 795	46,7%	14 933	35,9%	(2,2%)
Remuneration of councillors	6 054	1 455	24,0%	1 339	22,1%	2 794	46,1%	1 663	57,7%	(19,5%)
Bulk purchases - electricity	30 782	11 936	38,8%	5 306	17,2%	17 242	56,0%	11 388	104,2%	(53,4%)
Inventory consumed	14 040	1 239	8,8%	1 084	7,7%	2 322	16,5%	1 004	23,5%	7,9%
Debt impairment	56 152	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 967	-	-	-	-	-	-	-	-	-
Interest	21 589	10 814	50,1%	7 608	35,2%	18 422	85,3%	8 635	34,5%	(11,9%)
Contracted services	89 889	46 130	51,3%	23 881	26,6%	70 011	77,9%	12 954	69,2%	84,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	17 807	-	-	-	-	-	-	-	-	-
Operational costs	15 836	3 961	25,0%	5 283	33,4%	9 245	58,4%	3 362	54,5%	57,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 363)	(9 562)	-	(5 024)	-	(14 586)	-	(7 794)	-	-
Transfers and subsidies - capital (monetary allocations)	42 080	4 193	10,0%	14 354	34,1%	18 547	44,1%	25 444	116,3%	(43,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 717	(5 369)	-	9 330	-	3 961	-	17 650	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 717	(5 369)	-	9 330	-	3 961	-	17 650	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 717	(5 369)	-	9 330	-	3 961	-	17 650	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 717	(5 369)	-	9 330	-	3 961	-	17 650	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	42 080	3 646	8,7%	12 503	29,7%	16 150	38,4%	15 767	84,6%	(20,7%)
National Government	42 080	3 646	8,7%	12 503	29,7%	16 150	38,4%	15 767	84,6%	(20,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 080	3 646	8,7%	12 503	29,7%	16 150	38,4%	15 767	84,6%	(20,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	42 080	3 646	8,7%	12 503	29,7%	16 150	38,4%	15 767	84,6%	(20,7%)
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	-	-	8 447	46,2%	8 447	46,2%	482	33,5%	1 651,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	18 300	-	-	8 447	46,2%	8 447	46,2%	482	33,5%	1 651,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	23 780	3 646	15,3%	4 057	17,1%	7 703	32,4%	15 285	97,9%	(73,5%)
Energy sources	0	-	-	-	-	-	-	-	-	-
Water Management	0	-	-	-	-	-	-	15 285	142,0%	(100,0%)
Waste Water Management	23 780	3 646	15,3%	4 057	17,1%	7 703	32,4%	-	-	(100,0%)
Waste Management	0	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	357 332	5 760	1,6%	7 099	2,0%	12 860	3,6%	-	3,4%	(100,0%)
Property rates	28 137	392	1,4%	2 888	10,3%	3 280	11,7%	-	22,8%	(100,0%)
Service charges	54 670	890	1,6%	2 642	4,8%	3 531	6,5%	-	16,8%	(100,0%)

Other revenue	62 645	3 806	6,1%	829	1,3%	4 635	7,4%	-	91,0%	(100,0%)
Transfers and Subsidies - Operational	128 614	636	,5%	536	,4%	1 172	,9%	-	-	(100,0%)
Transfers and Subsidies - Capital	42 080	-	-	-	-	-	-	-	-	-
Interest	41 286	37	,1%	204	,5%	242	,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(269 748)	(31 472)	11,7%	(62 965)	23,3%	(94 438)	35,0%	(78 565)	122,9%	(19,9%)
Suppliers and employees	(248 159)	(31 472)	12,7%	(62 965)	25,4%	(94 438)	38,1%	(78 565)	124,8%	(19,9%)
Finance charges	(21 589)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	87 584	(25 712)	(29,4%)	(55 866)	(63,8%)	(81 578)	(93,1%)	(78 565)	(227,1%)	(28,9%)
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%	(14 354)	29,7%	(15 832)	32,7%	-	-	(100,0%)
Capital assets	(48 392)	(1 478)	3,1%	(14 354)	29,7%	(15 832)	32,7%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(48 392)	(1 478)	3,1%	(14 354)	29,7%	(15 832)	32,7%	-	-	(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%)	(70 220)	(179,2%)	(97 410)	(248,5%)	(78 565)	(36 141,2%)	(10,6%)
Cash/cash equivalents at the year begin:	1 279	-	-	(2 618)	(204,7%)	-	-	(110 593)	-	(97,6%)
Cash/cash equivalents at the year end:	40 471	(2 618)	(6,5%)	(72 837)	(180,0%)	(72 837)	(180,0%)	(189 158)	(5 069,5%)	(61,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 082	4,0%	1 005	1,9%	984	1,9%	48 291	92,2%	52 362	7,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 148	5,6%	545	2,7%	212	1,0%	18 477	90,7%	20 382	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 813	6,9%	2 854	2,9%	2 472	2,5%	87 137	87,8%	99 276	14,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 550	2,8%	4 187	1,4%	4 082	1,3%	289 266	94,5%	306 085	44,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 502	2,8%	2 696	1,4%	2 614	1,3%	188 220	94,6%	199 032	29,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	121	2,6%	57	1,2%	45	1,0%	4 384	95,1%	4 608	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11	1,7%	6	,9%	8	1,2%	638	96,3%	663	,1%	-	-	-	-
Total By Income Source	24 227	3,6%	11 350	1,7%	10 418	1,5%	636 413	93,3%	682 408	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 957	8,1%	2 588	3,5%	1 985	2,7%	63 409	85,8%	73 939	10,8%	-	-	-	-
Commercial	1 284	6,1%	502	2,4%	429	2,0%	18 929	89,5%	21 144	3,1%	-	-	-	-
Households	16 394	2,8%	7 870	1,4%	7 721	1,3%	548 588	94,5%	580 572	85,1%	-	-	-	-
Other	592	8,8%	389	5,8%	283	4,2%	5 488	81,3%	6 752	1,0%	-	-	-	-
Total By Customer Group	24 227	3,6%	11 350	1,7%	10 418	1,5%	636 413	93,3%	682 408	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	32	100,0%	32	-
Trade Creditors	8 011	3,1%	2 658	1,0%	6 248	2,4%	240 939	93,4%	257 855	97,2%
Auditor-General	-	-	-	-	-	-	394	100,0%	394	,1%
Other	162	2,3%	434	6,2%	503	7,2%	5 877	84,2%	6 976	2,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 172	3,1%	3 092	1,2%	6 751	2,5%	247 242	93,2%	265 258	100,0%

Contact Details

Municipal Manager	Mr Mpho Sehoho	053 541 0014
Chief Financial Officer	Mr Thabo Matle	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	332 860	94 244	28,3%	67 489	20,3%	161 733	48,6%	63 568	55,8%	6,2%
Exchange Revenue										
Service charges - Electricity	64 740	17 845	27,6%	16 664	25,7%	34 510	53,3%	13 422	43,1%	24,2%
Service charges - Water	9 828	1 907	19,4%	2 146	21,8%	4 053	41,2%	2 371	39,4%	(9,5%)
Service charges - Waste Water Management	8 715	2 008	23,0%	2 000	22,9%	4 008	46,0%	2 334	37,0%	(14,3%)
Service charges - Waste Management	7 116	1 108	15,6%	1 101	15,5%	2 209	31,0%	1 351	19,9%	(18,5%)
Sale of Goods and Rendering of Services	1 458	193	13,3%	231	15,8%	424	29,1%	247	38,6%	(6,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 219	553	17,2%	871	27,1%	1 424	44,2%	1 212	87,0%	(28,1%)
Dividends	241	59	24,5%	62	25,6%	121	50,1%	57	77,0%	8,8%
Rent on Land	600	449	74,8%	385	64,2%	834	139,1%	47	78,4%	711,6%
Rental from Fixed Assets	520	210	40,4%	162	31,2%	372	71,5%	572	144,1%	(71,7%)
Licence and permits	545	19	3,4%	112	20,6%	131	24,0%	418	497,9%	(73,1%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 000	125	2,1%	89	1,5%	214	3,6%	102	22,0%	(13,2%)
Non-Exchange Revenue										
Property rates	42 771	21 046	49,2%	4 946	11,6%	25 992	60,8%	5 037	77,9%	(1,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 012	62	6,2%	1	,1%	63	6,2%	163	42,0%	(99,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 873	46 834	42,6%	36 922	33,6%	83 755	76,2%	34 320	73,4%	7,6%
Interest	46 000	1 825	4,0%	1 798	3,9%	3 623	7,9%	1 913	17,2%	(6,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	30 220	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	280 734	70 306	25,0%	86 239	30,7%	156 545	55,8%	31 762	27,7%	171,5%
Employee related costs	104 071	27 296	26,2%	27 362	26,3%	54 658	52,5%	193	,3%	14 098,1%
Remuneration of councillors	6 988	1 756	25,1%	1 756	25,1%	3 511	50,3%	-	-	(100,0%)
Bulk purchases - electricity	47 425	16 287	34,3%	12 888	27,2%	29 175	61,5%	9 002	62,7%	43,2%
Inventory consumed	13 553	2 864	21,1%	3 800	28,0%	6 664	49,2%	3 407	35,9%	11,5%
Debt impairment	10 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 000	-	-	-	-	-	-	-	-	-
Interest	3 000	3 518	117,3%	4 544	151,5%	8 062	268,7%	2 296	201,9%	97,9%
Contracted services	41 808	9 741	23,3%	11 485	27,5%	21 227	50,8%	7 683	31,4%	49,5%
Transfers and subsidies	10	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	10 000	1 043	10,4%	13 084	130,8%	14 128	141,3%	-	-	(100,0%)
Operational costs	23 879	7 801	32,7%	11 319	47,4%	19 119	80,1%	9 182	122,3%	23,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	52 126	23 938	-	(18 750)	-	5 188	-	31 806	-	-
Transfers and subsidies - capital (monetary allocations)	37 721	9 893	26,2%	11 354	30,1%	21 247	56,3%	44	2,9%	25 473,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	89 847	33 831	-	(7 396)	-	26 435	-	31 851	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	89 847	33 831	-	(7 396)	-	26 435	-	31 851	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	89 847	33 831	-	(7 396)	-	26 435	-	31 851	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	89 847	33 831	-	(7 396)	-	26 435	-	31 851	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	41 201	9 762	23,7%	11 403	27,7%	21 165	51,4%	12 066	32,6%	(5,5%)
National Government	36 381	9 701	26,7%	10 911	30,0%	20 612	56,7%	11 739	33,7%	(7,1%)
Provincial Government	-	-	-	-	-	-	-	104	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 381	9 701	26,7%	10 911	30,0%	20 612	56,7%	11 844	35,3%	(7,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 820	61	1,3%	492	10,2%	553	11,5%	222	9,3%	121,1%
Capital Expenditure Functional	41 201	9 762	23,7%	11 403	27,7%	21 165	51,4%	12 214	33,9%	(6,6%)
Municipal governance and administration	1 260	58	4,6%	303	24,0%	361	28,6%	266	82,9%	13,6%
Executive and Council	480	-	-	199	41,5%	199	41,5%	-	27,4%	(100,0%)
Finance and administration	780	58	7,5%	103	13,2%	161	20,7%	266	108,0%	(61,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 041	547	6,8%	758	9,4%	1 305	16,2%	1 311	1 481,0%	(42,2%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 041	547	6,8%	758	9,4%	1 305	16,2%	1 311	1 481,0%	(42,2%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 200	3	-	1 779	15,9%	1 782	15,9%	3 931	280,0%	(54,7%)
Planning and Development	100	3	3,2%	57	56,7%	60	59,8%	4	38,4%	1 382,7%
Road Transport	11 100	-	-	1 722	15,5%	1 722	15,5%	3 927	289,6%	(56,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	20 700	9 154	44,2%	8 563	41,4%	17 717	85,6%	6 706	13,1%	27,7%
Energy sources	1 500	-	-	1 046	69,7%	1 046	69,7%	301	29,3%	247,4%
Water Management	70	836	1 194,2%	929	1 327,5%	1 765	2 521,7%	5 966	31,3%	(84,4%)
Waste Water Management	19 100	8 318	43,5%	6 588	34,5%	14 906	78,0%	439	(8,0%)	1 400,6%
Waste Management	30	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	368 721	226 973	61,6%	154 587	41,9%	381 560	103,5%	122 166	84,3%	26,5%
Property rates	64 467	11 337	17,6%	6 692	10,4%	18 029	28,0%	7 640	28,1%	(12,4%)
Service charges	145 669	18 092	12,4%	16 355	11,2%	34 447	23,6%	20 333	29,1%	(19,6%)

Other revenue	11 141	126 022	1 131.2%	82 557	741.0%	208 579	1 872.2%	44 387	950.5%	86.0%
Transfers and Subsidies - Operational	109 723	46 673	42.5%	36 093	32.9%	82 766	75.4%	35 029	73.6%	3.0%
Transfers and Subsidies - Capital	37 721	24 849	65.9%	12 890	34.2%	37 739	100.0%	14 712	65.2%	(12.4%)
Interest	-	-	-	-	-	-	-	65	4.4%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(246 387)	(27 497)	11.2%	(31 661)	12.9%	(59 159)	24.0%	(51 209)	47.3%	(38.2%)
Suppliers and employees	(243 387)	(27 497)	11.3%	(31 661)	13.0%	(59 159)	24.3%	(51 209)	47.9%	(38.2%)
Finance charges	(3 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	122 334	199 476	163.1%	122 925	100.5%	322 401	263.5%	70 957	148.4%	73.2%
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%	(11 443)	27.8%	(22 678)	55.1%	(13 770)	36.4%	(16.9%)
Capital assets	(41 191)	(11 236)	27.3%	(11 443)	27.8%	(22 678)	55.1%	(13 770)	36.4%	(16.9%)
Net Cash from/(used) Investing Activities	(36 191)	(11 236)	31.0%	(11 443)	31.6%	(22 678)	62.7%	(13 770)	36.4%	(16.9%)
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	86 143	188 240	218.5%	111 483	129.4%	299 723	347.9%	57 187	222.1%	94.9%
Cash/cash equivalents at the year begin:	75 269	13 199	17.5%	201 439	267.6%	13 199	17.5%	131 170	29.7%	53.6%
Cash/cash equivalents at the year end:	161 412	201 439	124.8%	312 921	193.9%	312 921	193.9%	188 357	137.6%	66.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	704	3.5%	478	2.4%	461	2.3%	18 293	91.8%	19 935	9.7%	(1 739)	(8.7%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 066	12.8%	2 863	9.0%	1 925	6.1%	22 812	72.0%	31 667	15.3%	3 404	10.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 646	2.0%	622	0.7%	935	1.1%	80 080	96.2%	83 284	40.4%	(3 513)	(4.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	763	2.7%	652	2.3%	598	2.1%	25 976	92.8%	27 989	13.6%	(3 902)	(13.9%)	-	-
Receivables from Exchange Transactions - Waste Management	422	2.2%	357	1.9%	336	1.8%	17 658	94.1%	18 773	9.1%	(2 788)	(14.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	594	2.4%	591	2.4%	600	2.4%	22 748	92.7%	24 533	11.9%	69	0.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	121	100.0%	121	0.1%	(2 164)	(1 786.5%)	-	-
Total By Income Source	8 195	4.0%	5 563	2.7%	4 855	2.4%	187 689	91.0%	206 302	100.0%	(10 633)	(5.2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 034	14.7%	426	6.1%	293	4.2%	5 278	75.1%	7 031	3.4%	547	7.8%	-	-
Commercial	4 493	3.5%	3 213	2.5%	2 910	2.3%	117 347	91.7%	127 964	62.0%	1 345	1.1%	-	-
Households	2 667	3.7%	1 924	2.7%	1 652	2.3%	65 064	91.2%	71 307	34.6%	(12 525)	(17.6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 195	4.0%	5 563	2.7%	4 855	2.4%	187 689	91.0%	206 302	100.0%	(10 633)	(5.2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 431	2.8%	4 941	2.6%	5 003	2.6%	175 455	91.9%	190 830	82.7%
Bulk Water	359	3.4%	359	3.4%	677	6.4%	9 210	86.8%	10 605	4.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 131	8.2%	843	3.2%	1 954	7.5%	21 134	81.1%	26 062	11.3%
Auditor-General	734	23.0%	2 462	77.0%	0	-	-	-	3 196	1.4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 655	3.8%	8 605	3.7%	7 634	3.3%	205 799	89.2%	230 693	100.0%

Contact Details

Municipal Manager	Mr Sabata Rabanye	
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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 536 590	1 115 570	24,6%	981 166	21,6%	2 096 736	46,2%	952 473	48,3%	3,0%
Exchange Revenue										
Service charges - Electricity	939 762	253 872	27,0%	213 194	22,7%	466 977	49,7%	193 581	54,1%	10,1%
Service charges - Water	633 687	139 865	22,1%	145 539	23,0%	285 414	45,0%	132 224	43,8%	10,1%
Service charges - Waste Water Management	250 389	68 198	27,2%	62 772	25,1%	130 970	52,3%	60 697	52,0%	3,4%
Service charges - Waste Management	162 414	42 694	26,3%	39 129	24,1%	81 823	50,4%	37 055	49,2%	5,6%
Sale of Goods and Rendering of Services	38 098	1 970	5,2%	1 556	4,1%	3 526	9,3%	2 730	10,6%	(43,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	426 526	123 524	29,0%	130 587	30,6%	254 111	59,6%	131 440	64,0%	(,6%)
Interest earned from Current and Non Current Assets	5 472	1 649	30,1%	1 235	22,6%	2 884	52,7%	386	13,0%	220,0%
Dividends	42	18	42,5%	19	44,3%	37	86,7%	17	123,2%	8,8%
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	51 666	6 378	12,3%	6 102	11,8%	12 479	24,2%	5 999	40,3%	1,7%
Licence and permits	244	151	61,7%	105	43,0%	256	104,8%	447	231,6%	(76,5%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	560 915	1 048	2%	1 491	3%	2 539	5%	1 991	7%	(25,1%)
Non-Exchange Revenue										
Property rates	516 354	130 530	25,3%	96 115	18,6%	226 645	43,9%	126 537	51,3%	(24,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 780	645	2,0%	668	2,1%	1 313	4,1%	308	2,2%	116,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 418	324 368	41,5%	261 066	33,4%	585 434	74,9%	238 273	73,9%	9,6%
Interest	57 820	20 639	35,7%	21 689	37,5%	42 328	73,2%	20 786	74,7%	4,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	80 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 523 421	351 438	7,8%	551 595	12,2%	903 033	20,0%	1 087 142	34,8%	(49,3%)
Employee related costs	1 051 160	269 772	25,7%	256 321	24,4%	526 093	50,0%	249 142	51,9%	2,9%
Remuneration of councillors	43 417	2 364	5,4%	2 364	5,4%	4 729	10,9%	2 301	11,1%	2,8%
Bulk purchases - electricity	848 251	113 392	13,4%	76 614	9,0%	190 006	22,4%	453 657	39,4%	(83,1%)
Inventory consumed	1 322 156	124 592	9,4%	138 339	10,5%	262 931	19,9%	264 484	92,4%	(47,7%)
Debt impairment	255 959	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	279 381	-	-	-	-	-	-	-	-	-
Interest	206 612	6 227	3,0%	164	1%	6 391	3,1%	61	1%	170,8%
Contracted services	129 277	16 730	12,9%	24 880	19,2%	41 611	32,2%	47 140	65,6%	(47,2%)
Transfers and subsidies	1 494	-	-	26	1,7%	26	1,7%	-	-	(100,0%)
Irrecoverable debts written off	100 000	(208 153)	(208,2%)	1 700	1,7%	(206 453)	(206,5%)	19 499	23,3%	(91,3%)
Operational costs	285 715	26 513	9,3%	51 186	17,9%	77 699	27,2%	50 859	30,5%	6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 169	764 132	-	429 570	-	1 193 703	-	(134 669)	-	-
Transfers and subsidies - capital (monetary allocations)	146 301	30 322	20,4%	39 565	26,7%	69 887	47,1%	87 991	65,2%	(55,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	161 470	794 454	-	469 136	-	1 263 590	-	(46 678)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	161 470	794 454	-	469 136	-	1 263 590	-	(46 678)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	161 470	794 454	-	469 136	-	1 263 590	-	(46 678)	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	161 470	794 454	-	469 136	-	1 263 590	-	(46 678)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	140 263	59 013	42,1%	38 642	27,5%	97 656	69,6%	83 119	55,2%	(53,5%)
National Government	111 679	24 211	21,7%	35 631	31,9%	59 841	53,6%	79 268	55,8%	(55,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	111 679	24 211	21,7%	35 631	31,9%	59 841	53,6%	79 268	55,8%	(55,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 584	34 803	121,8%	3 012	10,5%	37 814	132,3%	3 851	49,4%	(21,8%)
Capital Expenditure Functional	140 263	59 013	42,1%	38 642	27,5%	97 656	69,6%	83 119	55,2%	(53,5%)
Municipal governance and administration	7 000	16 645	238,1%	380	5,4%	19 025	271,8%	1 966	51,4%	(80,7%)
Executive and Council	7 000	16 174	231,1%	20	0,3%	16 194	231,3%	35	31,0%	(41,5%)
Finance and administration	-	2 471	-	360	-	2 831	-	1 931	-	(81,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 414	1 134	3,2%	1 506	4,3%	2 640	7,5%	5 070	178,1%	(70,3%)
Community and Social Services	24 775	1 010	4,1%	1 177	4,8%	2 187	8,8%	4 705	-	(75,0%)
Sport And Recreation	10 639	124	1,2%	-	-	124	1,2%	-	6%	-
Public Safety	-	-	-	329	-	329	-	365	-	(9,9%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 000	9 778	195,6%	4 088	81,8%	13 866	277,3%	35 750	148,5%	(88,6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 000	9 778	195,6%	4 088	81,8%	13 866	277,3%	35 750	148,5%	(88,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	92 849	29 455	31,7%	32 669	35,2%	62 124	66,9%	40 334	33,3%	(19,0%)
Energy sources	29 246	17 856	61,1%	4 805	16,4%	22 661	77,5%	12 491	62,1%	(61,5%)
Water Management	15 969	8 654	54,2%	18 712	117,2%	27 366	171,4%	12 509	752,3%	49,6%
Waste Water Management	47 634	2 945	6,2%	9 151	19,2%	12 096	25,4%	15 334	15,3%	(40,3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	3 821 262	396 663	10,4%	444 719	11,6%	841 382	22,0%	374 604	20,0%	18,7%
Property rates	462 938	64 949	14,0%	61 563	13,3%	126 512	27,3%	71 540	25,8%	(13,9%)
Service charges	1 792 766	239 433	13,4%	233 761	13,0%	473 194	26,4%	241 206	23,4%	(3,1%)

Other revenue	630 424	(279 960)	(44.4%)	(153 953)	(24.4%)	(433 913)	(68.8%)	(252 383)	(1 340.7%)	(39.0%)
Transfers and Subsidies - Operational	795 664	327 346	41.1%	260 584	32.8%	587 930	73.9%	237 065	74.0%	9.9%
Transfers and Subsidies - Capital	133 955	36 938	27.6%	36 890	27.5%	73 828	55.1%	74 417	53.7%	(50.4%)
Interest	5 472	7 939	145.1%	5 856	107.0%	13 795	252.1%	2 742	118.7%	113.5%
Dividends	42	18	42.5%	19	44.3%	37	86.7%	17	123.2%	8.8%
Payments	(3 566 665)	(743 943)	20.9%	(668 449)	18.7%	(1 412 391)	39.6%	(1 034 058)	41.7%	(35.4%)
Suppliers and employees	(3 360 053)	(743 943)	22.1%	(668 449)	19.9%	(1 412 391)	42.0%	(1 034 058)	44.4%	(35.4%)
Finance charges	(206 612)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	254 597	(347 280)	(136.4%)	(223 730)	(87.9%)	(571 010)	(224.3%)	(659 454)	(359.0%)	(66.1%)
Cash Flow from Investing Activities										
Receipts	(211 794)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	80 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	(291 299)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	(455)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(140 283)	(59 013)	42.1%	(38 642)	27.5%	(97 656)	69.6%	(83 119)	55.2%	(53.5%)
Capital assets	(140 283)	(59 013)	42.1%	(38 642)	27.5%	(97 656)	69.6%	(83 119)	55.2%	(53.5%)
Net Cash from/(used) Investing Activities	(352 057)	(59 013)	16.8%	(38 642)	11.0%	(97 656)	27.7%	(83 119)	26.9%	(53.5%)
Cash Flow from Financing Activities										
Receipts	-	523	-	520	-	1 043	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	523	-	520	-	1 043	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	523	-	520	-	1 043	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(97 460)	(405 770)	416.3%	(261 852)	268.7%	(667 622)	685.0%	(742 573)	346.2%	(64.7%)
Cash/cash equivalents at the year begin:	32 609	(405 770)	-	(405 770)	-	32 609	6 166	(34.3%)	(6 681.0%)	-
Cash/cash equivalents at the year end:	(97 460)	(382 192)	392.2%	(644 043)	660.8%	(644 043)	660.8%	(736 407)	(91.2%)	(12.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	58 442	2.1%	52 183	1.8%	51 168	1.8%	2 672 870	94.3%	2 834 663	29.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	87 340	10.6%	37 444	4.5%	31 158	3.8%	669 123	81.1%	825 065	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 143	3.6%	28 055	2.6%	24 708	2.3%	974 053	91.5%	1 064 959	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 297	1.8%	20 918	1.6%	20 043	1.6%	1 220 409	95.0%	1 284 667	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 472	1.8%	12 786	1.6%	12 333	1.6%	752 890	95.0%	782 480	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 730	0.9%	1 719	0.9%	1 715	0.9%	179 316	97.2%	184 480	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	52 310	2.1%	51 272	2.1%	48 854	2.0%	2 291 219	93.8%	2 443 655	25.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	545	0.7%	612	0.8%	319	0.4%	78 205	98.1%	79 682	0.8%	-	-	-	-
Total By Income Source	276 279	2.9%	204 989	2.2%	190 300	2.0%	8 838 084	92.9%	9 509 652	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 120	5.5%	14 622	4.9%	14 088	4.8%	250 599	84.8%	295 429	3.1%	-	-	-	-
Commercial	89 181	5.2%	36 103	2.1%	30 590	1.8%	1 568 945	91.0%	1 724 820	18.1%	-	-	-	-
Households	170 978	2.3%	154 263	2.1%	145 622	1.9%	7 018 540	93.7%	7 489 403	78.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	276 279	2.9%	204 989	2.2%	190 300	2.0%	8 838 084	92.9%	9 509 652	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	93 099	1.3%	91 781	1.3%	98 959	1.4%	7 021 593	96.1%	7 305 431	39.0%
Bulk Water	102 833	0.9%	128 466	1.2%	132 814	1.2%	10 680 848	96.7%	11 044 961	59.0%
PAYE deductions	15 453	100.0%	-	-	-	-	-	-	15 453	0.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	14 502	100.0%	-	-	-	-	-	-	14 502	0.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 127	4.5%	7 458	2.4%	11 560	3.7%	280 544	89.4%	313 689	1.7%
Auditor-General	1 477	11.3%	4 506	34.6%	3 652	28.1%	3 383	26.0%	13 019	0.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	11 646	100.0%	-	-	-	-	-	-	11 646	0.1%
Total	253 136	1.4%	232 211	1.2%	246 985	1.3%	17 986 368	96.1%	18 718 700	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	546 493	198 817	36,4%	213 385	39,0%	412 202	75,4%	64 971	38,6%	228,4%
Exchange Revenue										
Service charges - Electricity	153 330	63 425	41,4%	124 068	80,9%	187 493	122,3%	21 993	37,0%	466,5%
Service charges - Water	75 272	17 405	23,1%	20 404	27,1%	37 809	50,2%	9 822	35,6%	107,7%
Service charges - Waste Water Management	34 912	12 525	35,9%	11 764	33,7%	24 288	69,6%	1 108	38,5%	961,4%
Service charges - Waste Management	24 426	8 056	33,0%	8 085	33,1%	16 141	66,1%	571	34,9%	1 316,7%
Sale of Goods and Rendering of Services	3 008	2 157	71,7%	(21 809)	(725,0%)	(19 652)	(653,3%)	403	20,0%	(5 508,5%)
Agency services	5	4	74,4%	1	19,1%	5	93,5%	1	22,1%	18,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	40 000	10 554	26,4%	5 320	13,3%	15 874	39,7%	2 960	18,7%	79,7%
Interest earned from Current and Non Current Assets	3 120	4 244	136,0%	14 502	464,8%	18 746	600,8%	(27 151)	(876,4%)	(153,4%)
Dividends	20	-	-	-	-	-	-	-	-	35,6%
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	131	128	97,8%	233	178,2%	361	276,0%	115	180,7%	102,8%
Licence and permits	0	-	-	-	-	-	-	-	-	72,3%
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	588	96	16,4%	(6 082)	(1 034,3%)	(5 986)	(1 018,0%)	135	50,2%	(4 690,0%)
Non-Exchange Revenue										
Property rates	30 128	7 622	25,3%	7 605	25,2%	15 227	50,5%	4 729	40,4%	60,8%
Surcharges and Taxes	-	-	-	-	-	-	-	2 411	49,0%	(100,0%)
Fines, penalties and forfeits	141	23	16,6%	21	14,7%	44	31,3%	6	13,8%	230,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	181 412	72 578	40,0%	49 274	27,2%	121 851	67,2%	47 957	66,6%	2,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	769 613	191 994	24,9%	148 211	19,3%	340 204	44,2%	70 283	33,8%	110,9%
Employment related costs	228 808	55 295	24,2%	57 121	25,0%	112 416	49,1%	38 550	47,7%	48,2%
Remuneration of councillors	11 023	2 364	21,4%	2 525	22,9%	4 889	44,4%	2 083	44,2%	21,2%
Bulk purchases - electricity	128 212	41 088	32,0%	37 106	28,9%	78 194	61,0%	-	-	(100,0%)
Inventory consumed	84 719	16 146	19,1%	34 491	40,7%	50 637	59,8%	17 934	55,7%	92,3%
Debt impairment	147 524	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	58 432	-	-	-	-	-	-	-	-	(6,6%)
Interest	47 933	14 178	29,6%	18 514	38,6%	32 692	68,2%	2 796	64,5%	562,3%
Contracted services	29 483	5 465	18,5%	4 976	16,9%	10 441	35,4%	6 569	48,5%	(24,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	376	-	376	-	-	-	(100,0%)
Operational costs	19 302	57 458	297,7%	(6 898)	(35,7%)	50 561	261,9%	2 352	31,0%	(393,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	14 176	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(223 120)	6 823	-	65 175	-	71 998	-	(5 313)	-	-
Transfers and subsidies - capital (monetary allocations)	61 109	9 819	16,1%	12 102	19,8%	21 921	35,9%	15 787	39,6%	(23,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(162 011)	16 642	-	77 277	-	93 920	-	10 474	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(162 011)	16 642	-	77 277	-	93 920	-	10 474	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(162 011)	16 642	-	77 277	-	93 920	-	10 474	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(162 011)	16 642	-	77 277	-	93 920	-	10 474	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	56 484	12 318	21,8%	14 584	25,8%	26 902	47,6%	19 979	65,4%	(27,0%)
National Government	56 484	12 318	21,8%	14 584	25,8%	26 902	47,6%	19 979	65,4%	(27,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 484	12 318	21,8%	14 584	25,8%	26 902	47,6%	19 979	65,4%	(27,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	57 484	12 318	21,4%	14 584	25,4%	26 902	46,8%	19 979	66,9%	(27,0%)
Municipal governance and administration	1 000	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 812	3 804	209,9%	1 533	84,6%	5 336	294,5%	18	15,0%	8 369,1%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 812	3 804	209,9%	1 533	84,6%	5 336	294,5%	18	15,0%	8 369,1%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	630	723	114,7%	-	-	723	114,7%	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	630	723	114,7%	-	-	723	114,7%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	54 041	7 791	14,4%	13 051	24,2%	20 842	38,6%	19 960	78,1%	(34,6%)
Energy sources	-	-	-	-	-	-	-	2 361	-	(100,0%)
Water Management	34 574	823	2,4%	-	-	823	2,4%	8 415	54,0%	(100,0%)
Waste Water Management	15 936	6 968	43,7%	13 051	81,9%	20 020	125,6%	9 185	98,3%	42,1%
Waste Management	3 531	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	424 422	3 119	,7%	41 145	9,7%	44 264	10,4%	62 143	11,3%	(33,8%)
Property rates	14 120	10 513	74,5%	3 698	26,2%	14 211	100,6%	10 445	34,8%	(64,6%)
Service charges	140 426	29 187	20,8%	22 498	16,0%	51 685	36,8%	12 774	4,6%	76,1%

Other revenue	2 092	8 408	402,0%	10 952	523,6%	19 360	925,6%	38 465	494,7%	(71,5%)
Transfers and Subsidies - Operational	180 036	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	61 109	-	-	-	-	-	-	-	-	-
Interest	26 640	(44 989)	(168,9%)	3 997	15,0%	(40 992)	(153,9%)	459	-	771,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(213 635)	22 115	(10,4%)	(6)	-	22 109	(10,3%)	-	-	(100,0%)
Suppliers and employees	(213 635)	22 115	(10,4%)	(6)	-	22 109	(10,3%)	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	210 787	25 234	12,0%	41 139	19,5%	66 373	31,5%	62 143	17,9%	(33,8%)
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments										
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%	41 139	19,5%	66 373	31,5%	62 143	17,9%	(33,8%)
Cash/cash equivalents at the year begin:	-	-	-	25 234	-	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	210 787	25 234	12,0%	66 373	31,5%	66 373	31,5%	62 143	17,9%	6,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 478	2,6%	6 074	2,1%	6 343	2,2%	264 401	93,0%	284 296	27,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 039	27,3%	3 500	11,9%	1 197	4,1%	16 748	56,8%	29 484	2,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 174	4,6%	2 537	3,7%	2 266	3,3%	61 240	88,5%	69 218	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 078	2,7%	3 807	2,6%	3 601	2,4%	137 648	92,3%	149 134	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 677	2,1%	2 595	2,1%	2 526	2,0%	117 123	93,8%	124 920	12,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 481	100,0%	1 481	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	5	-	5 422	2,1%	5 517	2,1%	252 581	95,8%	263 525	25,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 451	3,5%	2 621	2,7%	2 342	2,4%	89 610	91,4%	98 024	9,6%	-	-	-	-
Total By Income Source	28 902	2,8%	26 557	2,6%	23 792	2,3%	940 833	92,2%	1 020 084	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 292	2,0%	1 485	2,3%	1 316	2,1%	59 569	93,6%	63 661	6,2%	-	-	-	-
Commercial	9 032	14,0%	3 800	5,9%	1 964	3,0%	49 752	77,1%	64 548	6,3%	-	-	-	-
Households	17 680	2,0%	21 215	2,4%	20 477	2,3%	819 457	93,2%	878 830	86,2%	-	-	-	-
Other	898	6,9%	57	,4%	35	,3%	12 055	92,4%	13 044	1,3%	-	-	-	-
Total By Customer Group	28 902	2,8%	26 557	2,6%	23 792	2,3%	940 833	92,2%	1 020 084	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	18 735	1,6%	20 334	1,7%	18 892	1,6%	1 109 572	95,0%	1 167 533	82,5%
Bulk Water	-	-	10 492	6,4%	9 318	5,7%	143 138	87,8%	162 948	11,5%
PAYE deductions	22	100,0%	-	-	-	-	-	-	22	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	4	100,0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 212	21,9%	3 319	4,5%	2 726	3,7%	51 801	69,9%	74 058	5,2%
Auditor-General	-	-	-	-	-	-	464	100,0%	464	-
Other	313	3,2%	1 533	15,8%	1 136	11,7%	6 735	69,3%	9 718	,7%
Medical Aid deductions	186	85,1%	33	14,9%	-	-	-	-	219	-
Total	35 472	2,5%	35 711	2,5%	32 072	2,3%	1 311 711	92,7%	1 414 966	100,0%

Contact Details

Municipal Manager	Mr Sakonyela Joseph Lehloeny	056 514 9200
Chief Financial Officer	Mr MF LEKITLANE	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

Other revenue	97	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	159 196	93 797	58.9%	103 773	65.2%	197 570	124.1%	50 987	72.7%	103.5%
Transfers and Subsidies - Capital	-	-	-	9 270	-	9 270	-	-	-	(100.0%)
Interest	1 703	224	13.2%	269	15.8%	493	28.9%	193	3.6%	39.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(181 764)	(35 072)	19.3%	(44 708)	24.6%	(79 780)	43.9%	(31 269)	50.9%	43.0%
Suppliers and employees	(181 764)	(35 072)	19.3%	(44 708)	24.6%	(79 780)	43.9%	(31 269)	50.9%	43.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(20 768)	58 949	(283.9%)	68 604	(330.3%)	127 553	(614.2%)	19 911	(38.4%)	244.6%
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	(450)			(30)	6.7%	(30)	6.7%	(494)	15.3%	(93.9%)
Capital assets	(450)	-	-	(30)	6.7%	(30)	6.7%	(494)	15.3%	(93.9%)
Net Cash from/(used) Investing Activities	(450)			(30)	6.7%	(30)	6.7%	(494)	15.3%	(93.9%)
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	(21 218)	58 949	(277.8%)	68 574	(323.2%)	127 523	(601.0%)	19 417	(33.3%)	253.2%
Cash/cash equivalents at the year begin:	46 608	27 418	58.8%	86 368	185.3%	27 418	58.8%	64 348	34.2%	34.2%
Cash/cash equivalents at the year end:	25 390	86 368	340.2%	154 941	610.2%	154 941	610.2%	83 765	125.6%	85.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	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		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total										

Contact Details

Municipal Manager	Mr Moliatsi Lesley Makhetha	057 391 8920
Chief Financial Officer	Mr Mokhalo Kevin Khoabane	057 391 8920

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	773 089	248 005	32,1%	217 535	28,1%	465 540	60,2%	127 439	46,3%	70,7%
Exchange Revenue										
Service charges - Electricity	141 353	38 947	27,6%	33 999	24,1%	72 945	51,6%	30 027	48,0%	13,2%
Service charges - Water	70 841	25 504	36,0%	24 621	34,8%	50 126	70,8%	23 227	57,8%	6,0%
Service charges - Waste Water Management	32 641	11 862	36,3%	11 888	36,4%	23 729	72,7%	11 095	51,4%	7,0%
Service charges - Waste Management	48 230	15 561	32,3%	15 563	32,3%	31 124	64,5%	14 604	50,1%	6,6%
Sale of Goods and Rendering of Services	510	659	129,2%	560	109,9%	1 219	239,0%	380	46,2%	47,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 329	8 791	15,6%	9 152	16,2%	17 943	31,9%	10 722	41,8%	(14,6%)
Interest earned from Current and Non Current Assets	9 500	1 909	20,1%	2 276	24,0%	4 185	44,1%	3 329	41,0%	(31,6%)
Dividends	90	98	109,0%	-	-	98	109,0%	-	-	-
Rent on Land	-	468	-	503	-	971	-	506	54,7%	(7%)
Rental from Fixed Assets	123	25	20,5%	37	30,0%	62	50,5%	27	49,6%	35,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	550	97	17,6%	121	22,1%	218	39,6%	127	67,0%	(4,7%)
Non-Exchange Revenue										
Property rates	74 523	22 118	29,7%	22 670	30,4%	44 788	60,1%	21 711	50,6%	4,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	120	22	18,7%	23	19,3%	46	38,0%	10	6,1%	136,2%
Licences or permits	30	73	242,4%	62	207,9%	135	450,4%	7	5,9%	792,2%
Transfer and subsidies - Operational	280 974	117 042	41,7%	90 779	32,3%	207 821	74,0%	7 183	43,8%	1 163,8%
Interest	18 935	4 742	25,0%	5 225	27,6%	9 967	52,6%	4 443	44,4%	17,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 340	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	88	-	75	-	163	-	40	59,4%	87,1%
Other Gains	32 000	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	942 674	253 265	26,9%	235 669	25,0%	488 934	51,9%	206 052	43,8%	14,4%
Employee related costs	282 772	66 481	23,5%	65 890	23,3%	132 371	46,8%	63 261	47,2%	4,2%
Remuneration of councillors	17 711	3 690	20,8%	3 690	20,8%	7 379	41,7%	4 330	48,8%	(14,8%)
Bulk purchases - electricity	150 284	41 492	27,6%	31 869	21,2%	73 360	48,8%	32 823	45,6%	(2,9%)
Inventory consumed	54 610	4 696	8,6%	7 222	13,2%	11 918	21,8%	6 939	19,2%	4,1%
Debt impairment	136 983	34 246	25,0%	22 923	16,7%	57 169	41,7%	23 272	50,0%	(1,5%)
Depreciation and amortisation	141 822	36 200	25,5%	36 199	25,5%	72 398	51,0%	36 844	45,2%	(1,8%)
Interest	1 200	327	27,2%	314	26,2%	641	53,4%	868	30,9%	(63,8%)
Contracted services	48 344	9 576	19,8%	15 123	31,3%	24 699	51,1%	13 146	60,3%	15,0%
Transfers and subsidies	120	6 616	5 513,9%	11 187	9 323,4%	17 803	14 837,3%	12 472	76,7%	(10,3%)
Irrecoverable debts written off	48 000	36 634	76,3%	29 017	60,5%	65 650	136,8%	2 658	13,9%	991,8%
Operational costs	60 828	13 310	21,9%	12 236	20,1%	25 546	42,0%	9 440	40,3%	29,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(169 585)	(5 260)	-	(18 134)	-	(23 394)	-	(78 614)	-	-
Transfers and subsidies - capital (monetary allocations)	259 881	63 824	24,6%	62 648	24,1%	126 471	48,7%	59 524	39,8%	5,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 296	58 564	-	44 514	-	103 078	-	(19 090)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 296	58 564	-	44 514	-	103 078	-	(19 090)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 296	58 564	-	44 514	-	103 078	-	(19 090)	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	18	-	17	-	35	-	17	-	1,4%
Surplus/(Deficit) for the year	90 296	58 581	-	44 531	-	103 113	-	(19 073)	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	275 885	55 880	20,3%	54 748	19,8%	110 628	40,1%	41 137	34,1%	33,1%
National Government	269 885	55 065	20,4%	54 477	20,2%	109 542	40,6%	40 975	35,9%	33,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	269 885	55 065	20,4%	54 477	20,2%	109 542	40,6%	40 975	35,9%	33,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	815	13,6%	271	4,5%	1 086	18,1%	162	5,7%	67,6%
Capital Expenditure Functional	287 595	49 585	17,2%	61 661	21,4%	111 246	38,7%	41 171	34,1%	49,8%
Municipal governance and administration	3 935	31	,8%	1	-	32	,8%	100	79,8%	(99,2%)
Executive and Council	-	3	-	-	-	3	-	30	(100,0%)	-
Finance and administration	3 935	28	,7%	1	-	29	,7%	71	69,2%	(98,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 050	3	-	1 298	10,8%	1 302	10,8%	-	1,5%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 050	-	-	1 298	10,8%	1 298	10,8%	-	1,5%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	3	-	-	-	3	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 250	10 883	43,1%	11 684	46,3%	22 568	89,4%	6 483	16,7%	80,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	25 250	10 883	43,1%	11 684	46,3%	22 568	89,4%	6 483	16,7%	80,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	246 360	38 667	15,7%	48 677	19,8%	87 344	35,5%	34 587	38,8%	40,7%
Energy sources	7 150	(6 307)	(88,2%)	6 307	88,2%	-	-	-	-	(100,0%)
Water Management	237 885	40 131	16,9%	27 632	11,6%	67 764	28,5%	23 596	83,2%	17,1%
Waste Water Management	-	4 843	-	14 738	-	19 581	-	10 921	20,4%	35,0%
Waste Management	1 325	-	-	-	-	-	-	70	2,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	954 238	271 045	28,4%	261 356	27,4%	532 401	55,8%	141 307	40,1%	85,0%
Property rates	83 146	13 053	15,7%	20 207	24,3%	33 260	40,0%	19 193	35,3%	5,3%
Service charges	381 521	45 909	12,0%	44 610	11,7%	90 519	23,7%	40 153	20,4%	11,1%

Other revenue	10 333	2 071	20.0%	3 100	30.0%	5 171	50.0%	(2 977)	20.5%	(204.1%)
Transfers and Subsidies - Operational	278 974	117 929	42.3%	93 219	33.4%	211 148	75.7%	637	44.4%	14 531.6%
Transfers and Subsidies - Capital	192 649	89 652	46.5%	97 507	50.6%	187 159	97.2%	81 066	70.7%	20.3%
Interest	-	1 805	-	2 202	-	4 007	-	2 908	-	(24.3%)
Dividends	7 616	625	8.2%	511	6.7%	1 136	14.9%	326	-	56.8%
Payments	(572 065)	(105 046)	18.4%	(87 960)	15.4%	(193 006)	33.7%	(69 625)	-	26.3%
Suppliers and employees	(570 840)	(104 741)	18.3%	(87 654)	15.4%	(192 394)	33.7%	(69 255)	-	26.6%
Finance charges	(1 200)	(306)	25.5%	(306)	25.5%	(611)	51.0%	(369)	-	(17.2%)
Transfers and grants	(25)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	382 174	165 999	43.4%	173 397	45.4%	339 395	88.8%	71 682	23.8%	141.9%
Cash Flow from Investing Activities										
Receipts		88		75		163		40	59.4%	87.1%
Proceeds on disposal of PPE	-	88	-	75	-	163	-	40	59.4%	87.1%
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%	(62 799)	1 046.7%	(129 054)	2 150.9%	(43 320)	46.5%	45.0%
Capital assets	(6 000)	(66 255)	1 104.3%	(62 799)	1 046.7%	(129 054)	2 150.9%	(43 320)	46.5%	45.0%
Net Cash from/(used) Investing Activities	(6 000)	(66 167)	1 102.8%	(62 724)	1 045.4%	(128 891)	2 148.2%	(43 279)	46.5%	44.9%
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	2	-	2	-	4	-	1	-	100.0%
Repayment of borrowing	-	2	-	2	-	4	-	1	-	100.0%
Net Cash from/(used) Financing Activities	-	2	-	2	-	4	-	1	-	100.0%
Net Increase/(Decrease) in cash held	376 174	99 834	26.5%	110 675	29.4%	210 508	56.0%	28 404	16.7%	289.6%
Cash/cash equivalents at the year begin:	93 197	42 869	46.0%	142 703	153.1%	42 869	46.0%	152 538	61.2%	(6.4%)
Cash/cash equivalents at the year end:	469 371	142 703	30.4%	253 378	54.0%	253 378	54.0%	180 942	21.7%	40.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 538	4.3%	7 353	3.7%	7 023	3.5%	175 303	88.4%	198 217	26.0%	(28 597)	(14.4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 296	17.6%	2 677	6.5%	1 805	4.4%	29 533	71.6%	41 272	5.4%	3 356	8.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 061	5.3%	3 158	3.3%	2 371	2.5%	84 271	88.8%	94 860	12.5%	(4 883)	(5.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 456	3.6%	3 140	3.3%	2 990	3.1%	85 516	89.9%	95 103	12.5%	(9 571)	(10.1%)	-	-
Receivables from Exchange Transactions - Waste Management	4 503	3.5%	4 103	3.2%	3 943	3.1%	115 275	90.2%	127 824	16.8%	(14 357)	(11.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 977	2.5%	15 973	8.0%	4 447	2.2%	175 211	87.3%	200 607	26.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	8%	24	.7%	20	6%	3 462	97.9%	3 534	.5%	(5 980)	(169.2%)	-	-
Total By Income Source	33 820	4.4%	36 427	4.8%	22 599	3.0%	668 571	87.8%	761 417	100.0%	(60 032)	(7.9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 102	6.5%	13 471	28.1%	1 633	3.4%	29 807	62.1%	48 012	6.3%	37	.1%	-	-
Commercial	8 267	6.4%	3 270	2.5%	2 597	2.0%	114 853	89.0%	128 987	16.9%	3 363	2.6%	-	-
Households	22 451	3.8%	19 686	3.4%	18 369	3.1%	523 912	89.6%	584 418	76.8%	(63 432)	(10.9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 820	4.4%	36 427	4.8%	22 599	3.0%	668 571	87.8%	761 417	100.0%	(60 032)	(7.9%)	-	-

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	10 062	100.0%	-	-	-	-	-	-	10 062	74.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 731	50.2%	1 036	30.0%	28	.8%	656	19.0%	3 451	25.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 793	87.3%	1 036	7.7%	28	.2%	656	4.9%	13 513	100.0%

Contact Details

Municipal Manager	Mrs N.F. Malatje	051 933 9302
Chief Financial Officer	Mrs Moresi 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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	1 163 410	341 938	29,4%	285 540	24,5%	627 478	53,9%	128 327	39,2%	122,5%	
Exchange Revenue											
Service charges - Electricity	342 642	94 450	27,5%	70 207	20,5%	164 657	48,1%	42 083	38,3%	66,8%	
Service charges - Water	91 497	18 590	20,3%	18 730	23,0%	37 320	45,0%	13 065	36,5%	43,4%	
Service charges - Waste Water Management	65 525	16 006	24,4%	15 562	23,7%	31 568	48,2%	10 187	34,2%	52,8%	
Service charges - Waste Management	71 030	17 297	24,4%	16 843	23,7%	34 140	48,1%	10 929	36,3%	54,1%	
Sale of Goods and Rendering of Services	4 951	1 299	26,2%	1 162	23,5%	2 461	49,7%	829	48,4%	40,2%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	107 856	24 853	23,0%	24 106	22,4%	48 959	45,4%	16 467	49,2%	46,4%	
Interest earned from Current and Non Current Assets	2 940	1 055	35,9%	787	26,8%	1 842	62,7%	312	28,2%	152,2%	
Dividends	39	16	41,5%	-	-	16	41,5%	-	52,3%	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	9 128	2 265	24,8%	1 650	18,1%	3 914	42,9%	1 380	50,8%	19,5%	
Licence and permits	166	39	23,6%	33	19,9%	72	43,5%	27	78,1%	23,1%	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	10 172	305	3,0%	389	3,8%	694	6,8%	470	37,8%	(17,3%)	
Non-Exchange Revenue											
Property rates	176 532	50 064	28,4%	41 723	23,6%	91 787	52,0%	26 801	38,0%	55,7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	750	97	13,0%	93	12,4%	190	25,4%	166	14,2%	(44,1%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	267 540	111 091	41,5%	89 151	33,3%	200 242	74,8%	2 000	42,3%	4 357,6%	
Interest	21 207	4 172	19,7%	4 756	22,4%	8 928	42,1%	3 384	52,4%	40,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 437	340	23,7%	347	24,2%	687	47,8%	228	3,0%	52,3%	
Gains on disposal of Assets	-	-	-	-	-	-	-	(2)	-	(100,0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 168 243	479 561	41,0%	317 314	27,2%	796 876	68,2%	98 106	44,4%	223,4%	
Employee related costs	365 778	90 068	24,6%	88 680	24,2%	178 748	48,9%	57 331	40,6%	54,7%	
Remuneration of councillors	23 473	5 448	23,2%	5 546	23,6%	10 994	46,8%	4 199	39,6%	32,1%	
Bulk purchases - electricity	300 000	112 840	37,6%	54 220	18,1%	167 060	55,7%	67 396	39,6%	(19,5%)	
Inventory consumed	26 614	15 753	59,2%	17 351	65,2%	33 104	124,4%	10 431	79,2%	66,3%	
Debt impairment	132 803	64 543	48,6%	64 543	48,6%	129 087	97,2%	30 915	84,6%	108,8%	
Depreciation and amortisation	76 013	21 843	28,7%	7 281	9,6%	29 124	38,3%	14 562	49,2%	(50,0%)	
Interest	20 273	5	-	8 851	43,7%	8 857	43,7%	3 950	50,4%	124,1%	
Contracted services	152 289	40 125	26,3%	52 360	34,4%	92 485	60,7%	17 616	28,2%	197,2%	
Transfers and subsidies	2 062	-	-	-	-	-	-	-	164,8%	-	
Irrecoverable debts written off	690	117 390	17 011,3%	735	106,5%	118 125	17 117,9%	(119 158)	12,1%	(100,6%)	
Operational costs	68 248	11 546	16,9%	17 747	26,0%	29 293	42,9%	10 865	37,3%	63,3%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(4 832)	(137 623)	-	(31 775)	-	(169 398)	-	30 220	-	-	
Transfers and subsidies - capital (monetary allocations)	131 426	39 346	29,9%	69 712	53,0%	109 058	83,0%	17 321	41,2%	302,5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	126 594	(98 277)	-	37 937	-	(60 340)	-	47 542	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	126 594	(98 277)	-	37 937	-	(60 340)	-	47 542	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	126 594	(98 277)	-	37 937	-	(60 340)	-	47 542	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	126 594	(98 277)	-	37 937	-	(60 340)	-	47 542	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	146 249	26 689	18,2%	44 758	30,6%	71 446	48,9%	27 206	62,2%	64,5%	
National Government	130 749	26 141	20,0%	43 333	33,1%	69 473	53,1%	27 168	61,3%	59,5%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	130 749	26 141	20,0%	43 333	33,1%	69 473	53,1%	27 168	61,3%	59,5%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	15 500	548	3,5%	1 425	9,2%	1 973	12,7%	38	102,6%	3 697,9%	
Capital Expenditure Functional	146 249	26 689	18,2%	44 758	30,6%	71 446	48,9%	27 206	62,2%	64,5%	
Municipal governance and administration	15 500	548	3,5%	1 406	9,1%	1 955	12,6%	38	37,5%	3 648,8%	
Executive and Council	500	148	29,6%	16	3,2%	164	32,8%	-	-	(100,0%)	
Finance and administration	15 000	400	2,7%	1 391	9,3%	1 791	11,9%	38	12,5%	3 606,8%	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 500	-	-	-	-	-	-	-	-	-	
Community and Social Services	1 500	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	42 976	1 434	3,3%	10 429	24,3%	11 863	27,6%	11 498	61,8%	(9,3%)	
Planning and Development	29 295	1 006	3,4%	5 259	18,0%	6 265	21,4%	5 995	26,6%	(12,3%)	
Road Transport	13 682	428	3,1%	5 170	37,8%	5 998	40,9%	5 503	6,1%	(6,1%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	86 273	24 706	28,6%	32 922	38,2%	57 629	66,8%	15 670	62,7%	110,1%	
Energy sources	6 273	1 109	17,7%	2 444	39,0%	3 554	56,7%	-	-	(100,0%)	
Water Management	80 000	23 597	29,5%	30 478	38,1%	54 075	67,6%	13 173	56,8%	131,4%	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	2 497	47,1%	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	894 942	331 672	37,1%	290 851	32,5%	622 523	69,6%	124 321	44,3%	134,0%	
Property rates	130 612	35 854	27,5%	35 171	26,9%	71 025	54,4%	26 261	42,6%	33,9%	
Service charges	425 750	90 067	21,2%	85 121	20,0%	175 188	41,1%	61 901	32,9%	37,5%	

Other revenue	(60 045)	93 966	(156.5%)	80 638	(134.3%)	174 604	(290.8%)	34 543	(119.6%)	133.4%
Transfers and Subsidies - Operational	266 940	107 952	40.4%	86 361	32.4%	194 313	72.8%	-	40.4%	(100.0%)
Transfers and Subsidies - Capital	131 426	-	-	-	-	-	-	-	29.5%	-
Interest	220	3 817	1 734.2%	3 560	1 617.5%	7 377	3 351.7%	1 616	1 875.8%	120.3%
Dividends	39	16	41.5%	-	-	16	41.5%	-	52.3%	-
Payments	(503 431)	(214 964)	42.7%	(254 499)	50.6%	(469 463)	93.3%	(92 270)	56.4%	175.8%
Suppliers and employees	(503 431)	(214 964)	42.7%	(254 499)	50.6%	(469 463)	93.3%	(92 270)	56.4%	175.8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	391 511	116 708	29.8%	36 352	9.3%	153 060	39.1%	32 051	26.8%	13.4%
Cash Flow from Investing Activities										
Receipts	8 084	15	.2%	-	-	15	.2%	(2)	-	(100.0%)
Proceeds on disposal of PPE	8 084	15	.2%	-	-	15	.2%	(2)	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(168 187)	(26 689)	15.9%	(44 758)	26.6%	(71 446)	42.5%	(27 206)	62.2%	64.5%
Capital assets	(168 187)	(26 689)	15.9%	(44 758)	26.6%	(71 446)	42.5%	(27 206)	62.2%	64.5%
Net Cash from/(used) Investing Activities	(160 102)	(26 674)	16.7%	(44 758)	28.0%	(71 431)	44.6%	(27 208)	62.2%	64.5%
Cash Flow from Financing Activities										
Receipts	(6 044)	605	(10.0%)	464	(7.7%)	1 069	(17.7%)	(1 243)	41.7%	(137.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	-	-	-	-	-	-	(1 243)	41.7%	(100.0%)
Increase (decrease) in consumer deposits	1 415	605	42.7%	464	32.8%	1 069	75.5%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 044)	605	(10.0%)	464	(7.7%)	1 069	(17.7%)	(1 243)	41.7%	(137.3%)
Net Increase/(Decrease) in cash held	225 364	90 639	40.2%	(7 941)	(3.5%)	82 697	36.7%	3 600	9.6%	(320.6%)
Cash/cash equivalents at the year begin:	(11 273)	15 017	(133.2%)	125 248	(1 111.1%)	15 017	(133.2%)	61 540	(583.9%)	103.5%
Cash/cash equivalents at the year end:	214 091	125 248	58.5%	117 307	54.8%	117 307	54.8%	81 384	34.9%	44.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 771	3.8%	4 998	1.4%	5 029	1.4%	335 307	93.4%	359 105	18.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 913	22.1%	6 498	5.3%	5 823	4.8%	82 506	67.8%	121 739	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	17 829	8.4%	4 174	2.0%	3 758	1.8%	186 037	87.8%	211 798	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 519	3.7%	3 528	1.4%	3 433	1.3%	240 902	93.6%	257 383	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 039	3.3%	4 787	1.4%	4 704	1.4%	313 312	93.9%	333 841	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	19 632	3.2%	9 684	1.6%	9 588	1.5%	581 364	93.7%	620 268	31.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 392	2.7%	741	1.4%	674	1.3%	48 895	94.6%	51 702	2.6%	-	-	-	-
Total By Income Source	100 095	5.1%	34 411	1.8%	33 009	1.7%	1 788 322	91.4%	1 955 837	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 546	5.7%	4 227	2.5%	4 275	2.6%	148 137	89.1%	166 184	8.5%	-	-	-	-
Commercial	35 931	13.1%	7 459	2.7%	6 318	2.3%	225 517	81.9%	275 225	14.1%	-	-	-	-
Households	54 487	3.6%	22 658	1.5%	22 349	1.5%	1 409 200	93.4%	1 508 694	77.1%	-	-	-	-
Other	131	2.3%	66	1.2%	67	1.2%	5 468	95.4%	5 733	.3%	-	-	-	-
Total By Customer Group	100 095	5.1%	34 411	1.8%	33 009	1.7%	1 788 322	91.4%	1 955 837	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	32 352	2.4%	-	-	33 277	2.5%	1 279 771	95.1%	1 345 399	85.9%
Bulk Water	-	-	-	-	-	-	116 425	100.0%	116 425	7.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 234	98.0%	23	1.8%	3	.2%	-	-	1 259	.1%
Auditor-General	2 978	100.0%	-	-	-	-	-	-	2 978	2%
Other	627	.6%	-	-	-	-	100 417	99.4%	101 044	6.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	37 191	2.4%	23	-	33 279	2.1%	1 496 612	95.5%	1 567 105	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	555 696	167 712	30,2%	147 696	26,6%	315 408	56,8%	142 040	68,1%	4,0%
Exchange Revenue										
Service charges - Electricity	120 230	31 712	26,4%	29 067	24,2%	60 779	50,6%	26 573	61,5%	9,4%
Service charges - Water	84 060	19 363	23,1%	18 926	22,5%	38 319	45,6%	19 716	104,5%	(4,0%)
Service charges - Waste Water Management	32 025	9 206	28,7%	9 178	28,7%	18 384	57,4%	9 142	65,0%	4%
Service charges - Waste Management	30 189	7 723	25,6%	7 563	25,1%	15 285	50,6%	7 935	60,2%	(4,7%)
Sale of Goods and Rendering of Services	1 137	265	23,3%	302	26,5%	566	49,8%	231	35,7%	30,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	91 058	23 906	26,3%	20 816	22,9%	44 722	49,1%	21 731	44,8%	(4,2%)
Interest earned from Current and Non Current Assets	314	274	87,4%	311	99,0%	585	186,5%	254	244,8%	22,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 022	603	29,8%	620	30,7%	1 224	60,5%	535	51,7%	15,9%
Licence and permits	22	1	6,5%	-	-	1	6,5%	-	46,2%	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	639	21	3,3%	21	3,3%	42	6,6%	25	241,8%	(15,0%)
Non-Exchange Revenue										
Property rates	19 940	5 676	28,5%	5 694	28,6%	11 370	57,0%	4 694	50,2%	21,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	606	40	6,6%	76	12,5%	116	19,1%	282	76,6%	(73,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	148 253	61 937	41,8%	49 197	33,2%	111 134	75,0%	44 284	72,0%	11,1%
Interest	25 200	6 954	27,6%	5 926	23,5%	12 880	51,1%	6 637	-	(10,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	699 254	173 845	24,9%	228 856	32,7%	402 701	57,6%	149 728	56,4%	52,8%
Employee related costs	198 555	52 151	26,3%	50 306	25,3%	102 457	51,6%	44 613	53,1%	12,8%
Remuneration of councillors	7 499	1 495	19,9%	1 607	21,4%	3 102	41,4%	2 166	57,1%	(25,8%)
Bulk purchases - electricity	123 970	37 666	30,4%	27 352	22,1%	65 018	52,4%	21 775	46,6%	25,6%
Inventory consumed	25 202	5 568	22,1%	4 162	16,5%	9 731	38,6%	3 883	34,2%	7,2%
Debt impairment	80 060	23 074	28,8%	23 074	28,8%	46 148	57,6%	-	36,4%	(100,0%)
Depreciation and amortisation	47 994	12 294	25,6%	12 294	25,6%	24 587	51,2%	16 377	55,8%	(24,9%)
Interest	40 013	10 597	26,5%	12 320	30,8%	22 918	57,3%	6 824	21,4%	80,5%
Contracted services	34 492	6 532	18,9%	3 514	10,2%	10 046	29,1%	4 553	34,9%	(22,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	69 977	7 791	11,1%	80 801	115,5%	88 592	126,6%	33 500	195,5%	141,2%
Operational costs	71 492	16 678	23,3%	13 426	18,8%	30 103	42,1%	16 037	52,6%	(16,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(143 558)	(6 134)	-	(81 160)	-	(87 293)	-	(7 688)	-	-
Transfers and subsidies - capital (monetary allocations)	205 841	4 727	2,3%	11 558	5,6%	16 284	7,9%	20 130	26,7%	(42,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 283	(1 407)	-	(69 602)	-	(71 009)	-	12 442	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	62 283	(1 407)	-	(69 602)	-	(71 009)	-	12 442	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 283	(1 407)	-	(69 602)	-	(71 009)	-	12 442	-	-
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 283	(1 407)	-	(69 602)	-	(71 009)	-	12 442	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	212 841	8 320	3,9%	40 046	18,8%	48 365	22,7%	41 958	49,1%	(4,6%)
National Government	209 841	6 523	3,1%	38 357	18,3%	44 880	21,4%	41 894	50,2%	(8,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	209 841	6 523	3,1%	38 357	18,3%	44 880	21,4%	41 894	50,2%	(8,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 000	1 796	59,9%	1 689	56,3%	3 485	116,2%	64	4,3%	2 539,9%
Capital Expenditure Functional	212 841	8 320	3,9%	40 046	18,8%	48 365	22,7%	41 958	49,1%	(4,6%)
Municipal governance and administration	7 000	1 796	25,7%	1 181	16,9%	2 978	42,5%	64	4,3%	1 746,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 000	1 796	25,7%	1 181	16,9%	2 978	42,5%	64	4,3%	1 746,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 528	238	5,3%	439	9,7%	677	15,0%	53	36,4%	730,0%
Community and Social Services	4 528	238	5,3%	439	9,7%	677	15,0%	53	16,8%	730,0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 055	-	-	-	-	-	-	1 298	25,2%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 055	-	-	-	-	-	-	1 298	25,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	192 258	6 285	3,3%	38 425	20,0%	44 710	23,3%	40 543	53,4%	(5,2%)
Energy sources	-	-	-	4 547	-	4 547	-	2 437	40,1%	86,6%
Water Management	177 731	6 285	3,5%	17 589	9,9%	23 873	13,4%	38 106	55,3%	(53,8%)
Waste Water Management	10 000	-	-	16 290	162,9%	16 290	162,9%	-	-	(100,0%)
Waste Management	4 528	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	443 585	136 094	30,7%	128 940	29,1%	265 033	59,7%	114 242	42,1%	12,9%
Property rates	-	3 527	-	3 433	-	6 961	-	3 035	18,5%	13,1%
Service charges	90 783	45 915	50,6%	44 455	49,0%	90 370	99,5%	38 868	37,9%	20,6%

Other revenue	2 635	1 585	60.2%	1 256	47.7%	2 841	107.8%	1 965	4.0%	(36.1%)
Transfers and Subsidies - Operational	144 013	63 356	44.0%	48 783	33.9%	112 139	77.9%	42 768	73.2%	14.1%
Transfers and Subsidies - Capital	205 841	19 107	9.3%	27 558	13.4%	46 665	22.7%	28 734	50.1%	(4.1%)
Interest	314	2 603	830.1%	3 454	1 101.4%	6 057	1 931.5%	871	-	296.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(285 042)	(54 278)	19.0%	(60 383)	21.2%	(114 661)	40.2%	(66 604)	-	(9.3%)
Suppliers and employees	(285 042)	(54 278)	19.0%	(60 383)	21.2%	(114 661)	40.2%	(66 604)	-	(9.3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	158 543	81 815	51.6%	68 557	43.2%	150 372	94.8%	47 638	19.7%	43.9%
Cash Flow from Investing Activities										
Receipts		20		84		104				(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	-	84	-	104	-	-	-	(100.0%)
Payments		(19 019)		(30 575)		(49 593)		(29 729)	56.6%	2.8%
Capital assets	-	(19 019)	-	(30 575)	-	(49 593)	-	(29 729)	56.6%	2.8%
Net Cash from/(used) Investing Activities		(18 999)		(30 491)		(49 489)		(29 729)	56.6%	2.6%
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%	38 066	24.0%	100 883	63.6%	17 908	9.7%	112.6%
Cash/cash equivalents at the year begin:	(33 020)	5 311	(16.1%)	68 121	(206.3%)	5 311	(16.1%)	38 196	446.7%	78.3%
Cash/cash equivalents at the year end:	125 523	68 121	54.3%	106 187	84.6%	106 187	84.6%	56 146	11.4%	89.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 888	1.9%	5 499	1.5%	6 898	1.9%	338 767	94.6%	358 052	23.2%	(8 930)	(2.5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 434	21.6%	2 886	7.4%	883	2.3%	26 789	68.7%	38 991	2.5%	(556)	(1.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	1 681	2.6%	1 252	1.9%	1 161	1.8%	60 993	93.7%	65 087	4.2%	(20 411)	(31.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 307	2.2%	2 293	1.5%	2 228	1.5%	141 698	94.8%	149 527	9.7%	(3 885)	(2.6%)	-	-
Receivables from Exchange Transactions - Waste Management	2 754	1.7%	2 378	1.4%	2 298	1.4%	158 153	95.5%	165 582	10.7%	(4 577)	(2.8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	296	100.0%	296	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 859	1.3%	9 882	1.3%	9 358	1.3%	706 843	96.0%	735 941	47.8%	11	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	104	4%	284	1.0%	64	2%	27 258	98.4%	27 709	1.8%	(1 908)	(6.9%)	-	-
Total By Income Source	33 027	2.1%	24 474	1.6%	22 890	1.5%	1 460 795	94.8%	1 541 185	100.0%	(40 255)	(2.6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 716	2.0%	3 842	1.6%	3 407	1.4%	223 094	94.9%	235 057	15.3%	303	1%	-	-
Commercial	9 780	18.4%	2 662	5.0%	618	1.2%	40 003	75.4%	53 063	3.4%	(17 378)	(32.7%)	-	-
Households	18 531	1.5%	17 971	1.4%	18 865	1.5%	1 197 699	95.6%	1 253 065	81.3%	(23 180)	(1.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 027	2.1%	24 474	1.6%	22 890	1.5%	1 460 795	94.8%	1 541 185	100.0%	(40 255)	(2.6%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 225	3.9%	10 455	4.0%	10 754	4.1%	228 826	87.9%	260 260	25.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1	100.0%	-	-	-	-	-	-	1	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 090	2.8%	6 625	9%	5 560	7%	725 228	95.6%	758 503	74.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	31 316	3.1%	17 079	1.7%	16 314	1.6%	954 055	93.6%	1 018 764	100.0%

Contact Details

Municipal Manager	Mr Solomon Mokele Nhlapo	058 863 6200
Chief Financial Officer	Mr Jabulani Leonard Makubu	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 137 247	565 171	26,4%	510 434	23,9%	1 075 604	50,3%	486 795	62,3%	4,9%
Exchange Revenue										
Service charges - Electricity	739 063	88 949	12,0%	87 049	11,8%	175 997	23,8%	90 270	37,8%	(3,6%)
Service charges - Water	95 159	25 385	26,7%	24 647	25,9%	50 032	52,6%	20 722	32,7%	18,9%
Service charges - Waste Water Management	51 422	13 889	27,0%	13 244	25,8%	27 133	52,8%	12 094	48,3%	9,5%
Service charges - Waste Management	51 184	13 722	26,8%	13 005	25,6%	26 817	52,4%	12 657	50,1%	3,5%
Sale of Goods and Rendering of Services	6 743	798	11,8%	667	9,9%	1 465	21,7%	610	20,4%	9,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	125 181	17 376	13,9%	36 118	28,9%	53 495	42,7%	25 975	280,4%	39,1%
Interest earned from Current and Non Current Assets	12 764	4 500	35,3%	3 873	30,3%	8 373	65,6%	5 926	83,6%	(34,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 000	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 992	351	8,8%	526	13,2%	876	22,0%	1 038	53,0%	(49,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 772	333	2,8%	601	5,1%	933	7,9%	782	18,7%	(23,2%)
Non-Exchange Revenue										
Property rates	110 363	26 226	23,8%	32 537	29,5%	58 762	53,2%	27 189	47,5%	19,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 396	441	18,4%	243	10,1%	683	28,5%	48	2,9%	402,7%
Licences or permits	1 663	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	882 846	366 381	41,5%	283 839	32,2%	650 220	73,7%	279 730	76,6%	1,5%
Interest	41 693	6 821	16,4%	13 990	33,6%	20 811	49,9%	9 750	264,8%	43,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	7	-	-	6	87,2%	6	87,2%	5	71,6%	15,6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 638 370	605 832	23,0%	683 169	25,9%	1 289 000	48,9%	453 105	53,3%	50,8%
Employee related costs	722 554	180 119	24,9%	193 820	26,8%	373 939	51,8%	186 241	48,6%	4,1%
Remuneration of councillors	36 529	8 040	22,0%	8 013	21,9%	16 053	43,9%	8 587	53,2%	(6,7%)
Bulk purchases - electricity	1 114 944	320 672	28,8%	367 707	33,0%	688 378	61,7%	197 315	76,8%	86,4%
Inventory consumed	69 277	6 519	9,4%	11 477	16,6%	17 997	26,0%	5 527	23,9%	107,7%
Debt impairment	13 280	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	75 930	-	-	-	-	-	-	-	-	-
Interest	51 662	23 052	44,6%	21 438	41,5%	44 490	86,1%	15 159	107,5%	41,4%
Contracted services	203 440	26 323	12,9%	27 570	13,6%	53 894	26,5%	27 435	29,2%	5%
Transfers and subsidies	198 043	31 336	15,8%	31 153	15,7%	62 489	31,6%	-	15,8%	(100,0%)
Irrecoverable debts written off	23 120	609	2,6%	412	1,8%	1 022	4,4%	-	-	(100,0%)
Operational costs	129 590	9 161	7,1%	21 577	16,6%	30 738	23,7%	12 839	16,0%	68,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	2	-	2	-	2	35,2%	28,0%
Surplus/(Deficit)	(501 123)	(40 661)	-	(172 735)	-	(213 396)	-	33 691	-	-
Transfers and subsidies - capital (monetary allocations)	291 250	16 153	5,5%	12 905	4,4%	29 059	10,0%	70 790	37,3%	(81,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(209 873)	(24 508)	-	(159 830)	-	(184 337)	-	104 481	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(209 873)	(24 508)	-	(159 830)	-	(184 337)	-	104 481	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(209 873)	(24 508)	-	(159 830)	-	(184 337)	-	104 481	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	270 618	51 168	18,9%	54 039	20,0%	105 207	38,9%	64 667	57,5%	(16,4%)
Surplus/(Deficit) for the year	60 745	26 660	-	(105 790)	-	(79 130)	-	169 148	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	316 681	25 049	7,9%	82 187	26,0%	107 236	33,9%	72 733	43,2%	13,0%
National Government	286 417	24 396	8,5%	77 571	27,1%	101 967	35,6%	71 997	42,9%	7,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	286 417	24 396	8,5%	77 571	27,1%	101 967	35,6%	71 997	42,9%	7,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 264	652	2,2%	4 616	15,3%	5 269	17,4%	736	-	527,2%
Capital Expenditure Functional	316 681	25 049	7,9%	82 187	26,0%	107 236	33,9%	72 733	43,2%	13,0%
Municipal governance and administration	5 000	402	8,0%	283	5,7%	685	13,7%	-	-	(100,0%)
Executive and Council	500	-	-	-	-	-	-	-	-	-
Finance and administration	4 500	402	8,9%	283	6,3%	685	15,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	27 373	2 233	8,2%	8 145	29,8%	10 378	37,9%	7 463	23,9%	9,1%
Community and Social Services	4 061	745	18,4%	1 015	25,0%	1 760	43,3%	4 135	27,6%	(75,5%)
Sport And Recreation	13 212	1 488	11,3%	7 130	54,0%	8 618	65,2%	3 328	21,9%	114,3%
Public Safety	10 000	-	-	-	-	-	-	-	-	-
Housing	100	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 418	2 413	4,0%	9 217	15,3%	11 630	19,2%	908	48,2%	915,6%
Planning and Development	4 500	-	-	-	-	-	-	-	-	-
Road Transport	55 918	2 413	4,3%	9 217	16,5%	11 630	20,8%	908	48,2%	915,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	223 890	20 000	8,9%	64 542	28,8%	84 542	37,8%	64 362	47,8%	3%
Energy sources	44 958	6 967	15,5%	11 822	26,3%	18 789	41,8%	1 719	102,5%	587,8%
Water Management	93 518	11 404	12,2%	22 821	24,4%	34 225	36,6%	19 580	38,0%	16,6%
Waste Water Management	84 915	1 629	1,9%	29 899	35,2%	31 528	37,1%	29 701	48,9%	7%
Waste Management	500	-	-	-	-	-	-	13 363	84,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 819 651	483 525	26,6%	460 317	25,3%	943 842	51,9%	392 038	28,8%	17,4%
Property rates	91 512	41 475	45,3%	11 357	12,4%	52 832	57,7%	19 470	35,8%	(41,7%)
Service charges	740 715	119 756	16,2%	134 948	18,2%	254 704	34,4%	122 252	65,8%	10,4%

Other revenue	(197 652)	(96 072)	48,6%	(93 126)	47,1%	(189 198)	95,7%	(89 302)	(8,5%)	4,3%
Transfers and Subsidies - Operational	882 846	369 828	41,9%	283 519	32,1%	653 347	74,0%	279 337	74,3%	1,5%
Transfers and Subsidies - Capital	291 250	44 597	15,3%	121 719	41,8%	166 316	57,1%	59 620	54,6%	104,2%
Interest	10 979	3 940	35,9%	1 900	17,3%	5 840	53,2%	661	15,4%	187,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(982 302)	(326 635)	33,3%	(257 823)	26,2%	(584 458)	59,5%	(553 938)	27,7%	(53,5%)
Suppliers and employees	(982 302)	(326 635)	33,3%	(257 823)	26,2%	(584 458)	59,5%	(553 938)	27,7%	(53,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	837 349	156 890	18,7%	202 494	24,2%	359 384	42,9%	(161 899)	31,9%	(225,1%)
Cash Flow from Investing Activities										
Receipts	10 000	315	3,1%	274	2,7%	589	5,9%	-	-	(100,0%)
Proceeds on disposal of PPE	10 000	315	3,1%	274	2,7%	589	5,9%	-	-	(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%	(94 515)	29,8%	(121 116)	38,2%	(72 733)	43,2%	29,9%
Capital assets	(316 681)	(26 601)	8,4%	(94 515)	29,8%	(121 116)	38,2%	(72 733)	43,2%	29,9%
Net Cash from/(used) Investing Activities	(306 681)	(26 286)	8,6%	(94 241)	30,7%	(120 527)	39,3%	(72 733)	43,2%	29,6%
Cash Flow from Financing Activities										
Receipts	31	385	1 236,5%	221	710,0%	606	1 946,4%	86	63,8%	155,6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	31	385	1 236,5%	221	710,0%	606	1 946,4%	86	63,8%	155,6%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	31	385	1 236,5%	221	710,0%	606	1 946,4%	86	63,8%	155,6%
Net Increase/(Decrease) in cash held	530 700	130 989	24,7%	108 474	20,4%	239 463	45,1%	(234 545)	27,4%	(146,2%)
Cash/cash equivalents at the year begin:	41 833	665 927	1 591,9%	135 957	325,0%	665 927	1 591,9%	297 106	751,2%	(54,2%)
Cash/cash equivalents at the year end:	572 533	796 916	1 391,1%	244 431	178,6%	905 390	1 563,7%	672 561	1 118,8%	(55,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 152	1,0%	14 814	1,6%	9 135	1,0%	869 064	96,3%	902 165	28,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	465	1%	43	-	-	-	318 300	99,8%	318 808	10,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 517	1,3%	9 414	1,4%	7 070	1,0%	655 281	96,3%	680 281	21,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 874	1,3%	5 140	1,4%	4 912	1,4%	348 075	95,9%	363 001	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 672	1,3%	4 642	1,3%	4 961	1,3%	355 055	96,1%	369 331	11,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 364	2,7%	24 938	5,5%	12 509	2,8%	403 692	89,0%	453 503	14,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	723	1,0%	3 516	4,9%	596	8%	66 570	93,2%	71 404	2,3%	-	-	-	-
Total By Income Source	40 766	1,3%	62 507	2,0%	39 183	1,2%	3 016 037	95,5%	3 158 494	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 085	1,3%	10 669	2,0%	6 196	1,2%	501 831	95,4%	525 782	16,6%	-	-	-	-
Commercial	9 184	1,4%	14 699	2,2%	7 306	1,1%	637 012	95,3%	668 201	21,2%	-	-	-	-
Households	24 300	1,3%	33 901	1,8%	25 542	1,3%	1 846 070	95,7%	1 929 812	61,1%	-	-	-	-
Other	197	6%	3 238	9,3%	139	4%	31 124	89,7%	34 699	1,1%	-	-	-	-
Total By Customer Group	40 766	1,3%	62 507	2,0%	39 183	1,2%	3 016 037	95,5%	3 158 494	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	86 761	1,0%	102 664	1,2%	110 905	1,3%	8 182 518	96,5%	8 482 848	90,9%
Bulk Water	-	-	-	-	-	-	500 336	100,0%	500 336	5,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	21 006	6,0%	20 659	5,9%	308 256	88,1%	349 922	3,7%
Auditor-General	-	-	-	-	-	-	43	100,0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	86 761	9%	123 670	1,3%	131 564	1,4%	8 991 154	96,3%	9 333 149	100,0%

Contact Details

Municipal Manager	Adv Motswahae Mathews Motokeng	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	247 535	22 595	9,1%	58 203	23,5%	80 798	32,6%	57 268	49,2%	1,6%	
Exchange Revenue											
Service charges - Electricity	(1 309)	-	-	(19)	1,4%	(19)	1,4%	56	3%	(133,7%)	
Service charges - Water	23 398	4 903	21,0%	5 876	25,1%	10 779	46,1%	5 705	54,1%	3,0%	
Service charges - Waste Water Management	20 579	3 174	15,4%	4 778	23,2%	7 952	38,6%	4 679	47,4%	2,1%	
Service charges - Waste Management	17 637	2 766	15,7%	4 113	23,3%	6 879	39,0%	4 052	46,5%	1,5%	
Sale of Goods and Rendering of Services	438	48	11,0%	52	12,0%	101	22,9%	89	39,9%	(41,3%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	47 955	6 323	13,2%	9 717	20,3%	16 040	33,4%	10 956	46,6%	(11,3%)	
Interest earned from Current and Non Current Assets	896	0	-	1	,1%	1	,1%	0	,1%	140,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	690	173	25,1%	260	37,6%	433	62,7%	248	87,1%	4,8%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 527	60	2,4%	99	3,9%	159	6,3%	117	9,7%	(15,0%)	
Non-Exchange Revenue											
Property rates	20 768	1 798	8,7%	2 637	12,7%	4 435	21,4%	2 728	110,9%	(3,3%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	60	-	-	-	-	-	-	-	5%	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	113 893	3 350	2,9%	30 689	26,9%	34 039	29,9%	28 639	57,5%	7,2%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	247 146	26 749	10,8%	44 377	18,0%	71 126	28,8%	51 067	39,2%	(13,1%)	
Employee related costs	101 197	15 798	15,6%	25 321	25,0%	41 118	40,6%	21 935	41,7%	15,4%	
Remuneration of councillors	7 984	1 265	15,8%	1 979	24,8%	3 244	40,6%	3 203	77,8%	(38,2%)	
Bulk purchases - electricity	4 000	1 266	31,7%	1 673	41,8%	2 940	73,5%	8 442	57,4%	(80,2%)	
Inventory consumed	9 803	2 428	24,8%	3 654	37,3%	6 082	62,0%	3 137	55,4%	16,5%	
Debt impairment	43 378	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	20 865	-	-	-	-	-	-	-	-	-	
Interest	6 813	43	,6%	580	8,5%	623	9,1%	1 126	30,2%	(48,5%)	
Contracted services	3 990	233	5,8%	884	22,2%	1 117	28,0%	3 879	71,7%	(77,2%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	49 116	5 716	11,6%	10 286	20,9%	16 002	32,6%	9 345	46,2%	10,1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	389	(4 155)	-	13 826	-	9 672	-	6 202	-	-	
Transfers and subsidies - capital (monetary allocations)	44 113	6 886	15,6%	10 379	23,5%	17 265	39,1%	8 884	28,9%	16,8%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	44 502	2 732	-	24 205	-	26 937	-	15 085	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	44 502	2 732	-	24 205	-	26 937	-	15 085	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	44 502	2 732	-	24 205	-	26 937	-	15 085	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	44 502	2 732	-	24 205	-	26 937	-	15 085	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	44 113	6 886	15,6%	10 379	23,5%	17 265	39,1%	10 316	31,9%	,6%	
National Government	44 113	6 886	15,6%	10 379	23,5%	17 265	39,1%	10 316	31,9%	,6%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	44 113	6 886	15,6%	10 379	23,5%	17 265	39,1%	10 316	31,9%	,6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	44 113	6 886	15,6%	10 379	23,5%	17 265	39,1%	10 316	31,9%	,6%	
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	-	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 263	-	-	-	-	-	-	792	-	(100,0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	1 263	-	-	-	-	-	-	792	-	(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%	10 379	24,8%	17 265	41,2%	9 524	31,8%	9,0%	
Energy sources	4 000	-	-	1 979	49,5%	1 979	49,5%	1 097	44,8%	80,5%	
Water Management	1 000	-	-	-	-	-	-	-	-	-	
Waste Water Management	36 920	6 886	18,7%	8 400	22,8%	15 286	41,4%	-	-	(100,0%)	
Waste Management	-	-	-	-	-	-	-	8 427	-	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	238 239	13 554	5,7%	55 477	23,3%	69 031	29,0%	56 604	44,0%	(2,0%)	
Property rates	9 397	1 190	12,7%	1 444	15,4%	2 634	28,0%	1 984	39,8%	(27,2%)	
Service charges	32 735	2 581	7,9%	4 218	12,9%	6 799	20,8%	4 358	23,8%	(3,2%)	

Other revenue	3 392	882	26,0%	1 215	35,8%	2 096	61,8%	765	87,0%	58,7%
Transfers and Subsidies - Operational	113 876	3 640	3,2%	35 213	30,9%	38 853	34,1%	32 852	66,0%	7,2%
Transfers and Subsidies - Capital	44 113	5 000	11,3%	13 000	29,5%	18 000	40,8%	16 631	43,4%	(21,8%)
Interest	34 725	262	,8%	388	1,1%	650	1,9%	14	,1%	2 749,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(181 450)	(13 595)	7,5%	(13 941)	7,7%	(27 536)	15,2%	(11 020)	13,4%	26,5%
Suppliers and employees	(174 637)	(13 595)	7,8%	(13 941)	8,0%	(27 536)	15,8%	(11 020)	13,8%	26,5%
Finance charges	(6 813)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 788	(40)	(,1%)	41 536	73,1%	41 496	73,1%	45 583	258,3%	(8,9%)
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	26	285,8%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	26	285,8%	(100,0%)
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(44 113)	(7 280)	16,5%	(12 559)	28,5%	(19 839)	45,0%	(15 104)	36,6%	(16,8%)
Capital assets	(44 113)	(7 280)	16,5%	(12 559)	28,5%	(19 839)	45,0%	(15 104)	36,6%	(16,8%)
Net Cash from/(used) Investing Activities	(44 113)	(7 280)	16,5%	(12 559)	28,5%	(19 839)	45,0%	(15 077)	35,4%	(16,7%)
Cash Flow from Financing Activities										
Receipts										
Short term loans	-	3	-	(1)	-	2	-	(0)	-	167,0%
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3	-	(1)	-	2	-	(0)	-	167,0%
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities		3		(1)		2		(0)		167,0%
Net Increase/(Decrease) in cash held	12 675	(7 318)	(57,7%)	28 976	228,6%	21 658	170,9%	30 506	(412,7%)	(5,0%)
Cash/cash equivalents at the year begin:	8 461	-	-	(7 318)	(86,5%)	-	-	41 576	16,1%	(117,6%)
Cash/cash equivalents at the year end:	21 136	(7 318)	(34,6%)	21 658	102,5%	21 658	102,5%	72 081	513,0%	(70,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 618	1,2%	2 154	1,6%	2 842	2,1%	131 084	95,2%	137 698	18,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	4 923	100,0%	4 923	,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	855	9%	887	,9%	766	,8%	95 816	97,4%	98 323	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 586	1,2%	1 854	1,4%	1 726	1,3%	123 915	96,0%	129 082	17,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 455	1,1%	1 571	1,2%	1 485	1,2%	123 682	96,5%	128 194	17,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	,8%	69	1,2%	83	1,4%	5 788	96,6%	5 989	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	3 336	1,4%	3 379	1,4%	3 418	1,4%	231 720	95,8%	241 853	32,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 988)	131,6%	16	(,3%)	14	(,2%)	1 889	(31,1%)	(6 068)	(,8%)	-	-	-	-
Total By Income Source	910	,1%	9 930	1,3%	10 336	1,4%	718 817	97,1%	739 992	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 533)	(11,8%)	375	1,7%	393	1,8%	23 249	108,2%	21 483	2,9%	-	-	-	-
Commercial	532	2,0%	893	3,3%	615	2,3%	25 014	92,5%	27 054	3,7%	-	-	-	-
Households	5 731	1,0%	7 513	1,3%	8 120	1,4%	578 021	96,4%	599 386	81,0%	-	-	-	-
Other	(2 819)	(3,1%)	1 149	1,2%	1 208	1,3%	92 532	100,5%	92 069	12,4%	-	-	-	-
Total By Customer Group	910	,1%	9 930	1,3%	10 336	1,4%	718 817	97,1%	739 992	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	363	,1%	643	,2%	729	,2%	303 179	99,4%	304 914	61,7%
Bulk Water	-	-	1 629	1,2%	1 154	,8%	135 622	98,0%	138 405	28,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	,2%	243	5,5%	199	4,5%	3 977	89,8%	4 428	,9%
Auditor-General	-	-	-	-	2 606	9,1%	25 971	90,9%	28 577	5,8%
Other	99	,6%	805	4,5%	115	,6%	16 821	94,3%	17 840	3,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	470	,1%	3 320	,7%	4 803	1,0%	485 569	98,3%	494 163	100,0%

Contact Details

Municipal Manager	Mrs G.P.N Mhlongo Nshangase	058 913 8314
Chief Financial Officer	Mr Francis Ralebenya	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	423 372	102 891	24,3%	101 683	24,0%	204 574	48,3%	77 175	43,9%	31,8%	
Exchange Revenue											
Service charges - Electricity	80 244	17 325	21,6%	14 898	18,6%	32 224	40,2%	11 446	49,7%	30,2%	
Service charges - Water	24 558	4 677	19,0%	6 913	28,1%	11 590	47,2%	4 226	28,5%	63,6%	
Service charges - Waste Water Management	29 811	5 712	19,2%	8 404	28,2%	14 116	47,4%	4 733	25,8%	77,5%	
Service charges - Waste Management	21 690	3 962	18,3%	5 859	27,0%	9 821	45,3%	3 446	27,3%	70,0%	
Sale of Goods and Rendering of Services	896	143	16,0%	107	11,9%	250	27,9%	95	12,6%	12,6%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	78 136	10 888	13,9%	16 349	20,9%	27 237	34,9%	12 608	39,7%	29,7%	
Interest earned from Current and Non Current Assets	499	113	22,6%	83	16,6%	196	39,2%	41	48,8%	100,4%	
Dividends	102	-	-	59	58,0%	59	58,0%	-	10,5%	(100,0%)	
Rent on Land	290	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 788	283	15,8%	159	8,9%	442	24,7%	305	40,9%	(47,9%)	
Licence and permits	240	0	-	1	2%	1	3%	10	5,2%	(94,7%)	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	511	11	2,1%	18	3,5%	29	5,6%	(49)	(10,0%)	(136,4%)	
Non-Exchange Revenue											
Property rates	38 780	6 712	17,3%	9 950	25,7%	16 661	43,0%	6 501	52,5%	53,0%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	130	3	2,0%	2	1,8%	5	3,8%	2	-	27,0%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	126 761	51 085	40,3%	35 799	28,2%	86 884	68,5%	31 886	56,1%	12,3%	
Interest	18 933	1 978	10,4%	3 083	16,3%	5 061	26,7%	1 924	77,9%	60,2%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	493 061	35 814	7,3%	59 008	12,0%	94 822	19,2%	30 638	26,2%	92,6%	
Employee related costs	116 185	19 905	17,1%	19 464	16,8%	39 370	33,9%	8 951	28,2%	117,4%	
Remuneration of councillors	8 608	544	6,3%	2 189	25,4%	2 733	31,8%	475	23,6%	360,9%	
Bulk purchases - electricity	85 957	6 305	7,3%	11 519	13,4%	17 824	20,7%	5 354	39,9%	115,1%	
Inventory consumed	15 943	283	1,8%	3 870	24,3%	4 152	26,0%	1 328	17,9%	191,5%	
Debt impairment	110 757	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	45 485	13	-	-	-	13	-	7 200	42,5%	(100,0%)	
Interest	22 033	3 424	15,5%	7 363	33,4%	10 787	49,0%	2 876	50,2%	156,0%	
Contracted services	49 781	3 393	6,8%	8 126	16,3%	11 519	23,1%	3 683	38,7%	120,7%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	12 308	181	1,5%	569	4,6%	750	6,1%	89	9%	539,6%	
Operational costs	26 004	1 766	6,8%	5 905	22,7%	7 672	29,5%	682	12,0%	766,3%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(69 689)	67 078	-	42 675	-	109 753	-	46 537	-	-	
Transfers and subsidies - capital (monetary allocations)	34 811	3 381	9,7%	2 887	8,3%	6 267	18,0%	5 061	58,9%	(43,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(34 878)	70 458	-	45 562	-	116 020	-	51 598	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(34 878)	70 458	-	45 562	-	116 020	-	51 598	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(34 878)	70 458	-	45 562	-	116 020	-	51 598	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(34 878)	70 458	-	45 562	-	116 020	-	51 598	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	34 811	2 940	8,4%	4 955	14,2%	7 895	22,7%	4 400	51,2%	12,6%	
National Government	34 811	2 940	8,4%	4 955	14,2%	7 895	22,7%	4 400	51,2%	12,6%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	34 811	2 940	8,4%	4 955	14,2%	7 895	22,7%	4 400	51,2%	12,6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	34 811	3 096	8,9%	4 955	14,2%	8 051	23,1%	4 400	51,2%	12,6%	
Municipal governance and administration											
Executive and Council	-	157	-	-	-	157	-	-	-	-	
Finance and administration	-	157	-	-	-	157	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety								556	30,4%	(100,0%)	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	556	-	(100,0%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	12 648	2 308	18,3%	4 955	39,2%	7 263	57,4%	3 844	93,3%	28,9%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	
Road Transport	12 648	2 308	18,3%	4 955	39,2%	7 263	57,4%	3 844	93,3%	28,9%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	
Trading Services	22 163	631	2,8%	-	-	631	2,8%	-	3,6%	-	
Energy sources	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	12 384	631	5,1%	-	-	631	5,1%	-	3,6%	-	
Waste Management	9 779	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	367 508	85 318	23,2%	76 354	20,8%	161 672	44,0%	55 299	32,3%	38,1%	
Property rates	32 001	2 561	8,0%	6 750	21,1%	9 311	29,1%	3 658	19,7%	84,5%	
Service charges	128 942	8 068	6,3%	14 624	11,3%	22 692	17,6%	8 979	10,1%	62,9%	

Other revenue	44 392	2 457	5.5%	748	1.7%	3 205	7.2%	1 140	13.8%	(34.4%)
Transfers and Subsidies - Operational	126 761	60 355	47.6%	44 050	34.7%	104 405	82.4%	37 092	74.0%	18.8%
Transfers and Subsidies - Capital	34 811	11 764	33.8%	10 099	29.0%	21 863	62.8%	4 399	70.0%	129.6%
Interest	499	113	22.6%	83	16.6%	196	39.2%	31	43.5%	167.9%
Dividends	102	-	-	-	-	-	-	-	10.5%	-
Payments	(321 642)	(15 902)	4.9%	(3 366)	1.0%	(19 268)	6.0%	(11 620)	1.9%	(71.0%)
Suppliers and employees	(300 486)	(15 902)	5.3%	(3 366)	1.1%	(19 268)	6.4%	(11 393)	2.0%	(70.5%)
Finance charges	(21 156)	-	-	-	-	-	-	(226)	1.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 866	69 416	151.3%	72 988	159.1%	142 404	310.5%	43 680	108.7%	67.1%
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	(34 811)	(3 381)	9.7%	(5 698)	16.4%	(9 079)	26.1%	(5 061)	54.0%	12.6%
Capital assets	(34 811)	(3 381)	9.7%	(5 698)	16.4%	(9 079)	26.1%	(5 061)	54.0%	12.6%
Net Cash from/(used) Investing Activities	(34 811)	(3 381)	9.7%	(5 698)	16.4%	(9 079)	26.1%	(5 061)	54.0%	12.6%
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%	67 290	835.3%	133 325	1 655.1%	38 619	130.2%	74.2%
Cash/cash equivalents at the year begin:	18 420	-	-	121 728	660.8%	-	-	103 961	95.1%	17.1%
Cash/cash equivalents at the year end:	26 476	121 728	459.8%	189 018	713.9%	189 018	713.9%	142 581	156.2%	32.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 745	1.1%	2 468	1.0%	2 437	1.0%	234 569	96.8%	242 219	19.6%	(251)	(.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 849	8.7%	2 140	6.6%	1 535	4.7%	26 125	80.0%	32 649	2.6%	(6)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 120	2.7%	2 551	2.2%	2 437	2.1%	105 359	92.9%	113 467	9.2%	(254)	(.2%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 216	1.3%	3 081	1.3%	3 006	1.3%	229 387	96.1%	238 690	19.3%	(11)	-	-	-
Receivables from Exchange Transactions - Waste Management	2 220	1.4%	2 082	1.3%	2 038	1.3%	156 233	96.1%	162 573	13.1%	(68)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 790	1.5%	6 659	1.5%	6 596	1.5%	425 556	95.5%	445 600	36.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	.8%	13	.7%	15	.8%	1 915	97.8%	1 959	2%	(12)	(.6%)	-	-
Total By Income Source	20 954	1.7%	18 994	1.5%	18 064	1.5%	1 179 145	95.3%	1 237 157	100.0%	(602)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 076	7.3%	1 021	6.9%	607	4.1%	12 028	81.6%	14 732	1.2%	-	-	-	-
Commercial	2 010	4.3%	1 226	2.6%	1 166	2.5%	42 665	90.6%	47 067	3.8%	(97)	(.2%)	-	-
Households	17 869	1.5%	16 747	1.4%	16 291	1.4%	1 124 452	95.7%	1 175 359	95.0%	(504)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 954	1.7%	18 994	1.5%	18 064	1.5%	1 179 145	95.3%	1 237 157	100.0%	(602)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 943	1.9%	329	.1%	10 095	1.9%	497 825	96.1%	518 192	94.2%
Bulk Water	303	11.9%	111	4.4%	-	-	2 132	83.8%	2 546	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	2 799	100.0%	2 799	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60	.2%	497	2.0%	403	1.6%	24 347	96.2%	25 307	4.6%
Auditor-General	1 162	100.0%	-	-	-	-	-	-	1 162	.2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 468	2.1%	937	.2%	10 499	1.9%	527 103	95.8%	550 006	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.

Other revenue	11	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	154 065	(10 094)	(6,6%)	-	-	(10 094)	(6,6%)	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	6 780	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(178 790)	(34 382)	19,2%	(40 539)	22,7%	(74 921)	41,9%	(2 636)	6,4%	1 437,7%
Suppliers and employees	(178 790)	(34 382)	19,2%	(40 539)	22,7%	(74 921)	41,9%	(2 636)	6,4%	1 437,7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(17 833)	(44 477)	248,0%	(40 539)	226,1%	(85 015)	474,1%	(2 636)	4 330,2%	1 437,7%
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	(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%	(40 539)	145,5%	(85 015)	305,2%	(2 636)	121,5%	1 437,7%
Cash/cash equivalents at the year begin:		(14 617)	-	(83 549)	-	(14 617)	-	(7 102)	-	1 076,4%
Cash/cash equivalents at the year end:	(27 853)	(58 787)	211,1%	(93 810)	336,8%	(93 810)	336,8%	(9 738)	(27,3%)	863,3%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	66	100,0%	-	-	-	-	-	-	66	1,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	493	9,3%	-	-	-	-	4 809	90,7%	5 302	91,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	432	100,0%	432	7,5%
Total	559	9,6%					5 241	90,4%	5 801	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 429 951	389 352	27,2%	324 835	22,7%	714 188	49,9%	311 682	47,5%	4,2%
Exchange Revenue										
Service charges - Electricity	548 139	131 764	24,0%	96 693	17,6%	228 457	41,7%	108 759	34,3%	(11,1%)
Service charges - Water	204 038	40 658	19,9%	38 735	19,0%	79 303	38,9%	40 621	43,0%	(4,6%)
Service charges - Waste Water Management	73 321	18 689	25,5%	18 545	25,3%	37 234	50,8%	18 107	51,8%	2,4%
Service charges - Waste Management	50 701	13 114	25,9%	13 009	25,7%	26 123	51,5%	12 908	53,0%	8%
Sale of Goods and Rendering of Services	8 764	1 056	12,0%	1 179	13,5%	2 235	25,5%	1 560	27,9%	(24,4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	78 687	24 148	30,7%	23 785	30,2%	47 933	60,9%	19 612	107,8%	21,3%
Interest earned from Current and Non Current Assets	63	-	-	-	-	-	-	14	129,4%	(100,0%)
Dividends	4 744	845	17,8%	1 489	31,4%	2 335	49,2%	2 070	132,4%	(28,1%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 256	1 623	17,5%	2 372	25,6%	3 995	43,2%	2 348	37,8%	1,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 960	(330)	(2,2%)	(1 235)	(6,3%)	(1 965)	(10,5%)	3 347	37,7%	(136,9%)
Non-Exchange Revenue										
Property rates	94 806	24 629	26,0%	24 698	26,1%	49 326	52,0%	23 540	51,8%	4,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 784	139	2,4%	417	7,2%	556	9,6%	586	11,7%	(28,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	328 582	130 294	39,7%	102 438	31,2%	232 732	70,8%	75 637	64,2%	35,4%
Interest	8 373	2 491	29,8%	2 476	29,6%	4 967	59,3%	2 352	155,6%	5,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	(267)	233	(87,3%)	233	(87,4%)	466	(174,7%)	222	65,4%	5,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 386 834	352 391	25,4%	241 472	17,4%	593 863	42,8%	201 861	28,5%	19,6%
Employee related costs	449 410	114 725	25,5%	122 425	27,2%	237 151	52,8%	108 705	47,7%	12,6%
Remuneration of councillors	29 484	5 398	18,3%	5 901	20,0%	11 299	38,3%	6 345	39,1%	(7,0%)
Bulk purchases - electricity	428 185	57 318	13,4%	2 481	6%	59 799	14,0%	2 731	1,2%	(9,1%)
Inventory consumed	26 574	4 662	17,5%	11 164	42,0%	15 825	59,6%	9 447	75,0%	18,2%
Debt impairment	61 096	-	-	-	-	-	-	78	1%	(100,0%)
Depreciation and amortisation	10 305	-	-	-	-	-	-	-	-	-
Interest	8 790	122 245	1 390,7%	1 650	18,8%	123 895	1 409,4%	1 650	37,9%	-
Contracted services	197 383	25 113	12,7%	45 868	23,2%	70 981	36,0%	29 314	35,2%	56,5%
Transfers and subsidies	1 095	5	5%	-	-	5	5%	53	5,1%	(100,0%)
Irrecoverable debts written off	3 966	2 325	58,6%	2 306	58,1%	4 631	116,8%	1 099	125,9%	109,8%
Operational costs	170 482	20 606	12,1%	49 677	29,1%	70 282	41,2%	42 439	45,7%	17,1%
Losses on disposal of Assets	63	-	-	-	-	-	-	-	-	-
Other Losses	-	(6)	-	-	-	(6)	-	-	-	-
Surplus/(Deficit)	43 117	36 961	-	83 363	-	120 325	-	109 821	-	-
Transfers and subsidies - capital (monetary allocations)	66 532	-	-	181	3%	181	3%	19 739	41,4%	(99,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	109 649	36 961	-	83 544	-	120 506	-	129 560	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	109 649	36 961	-	83 544	-	120 506	-	129 560	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	109 649	36 961	-	83 544	-	120 506	-	129 560	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	109 649	36 961	-	83 544	-	120 506	-	129 560	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	95 021	12 212	12,9%	10 611	11,2%	22 823	24,0%	24 479	40,8%	(56,7%)
National Government	66 532	25	-	4 096	6,2%	4 121	6,2%	22 559	54,0%	(81,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	66 532	25	-	4 096	6,2%	4 121	6,2%	22 559	54,0%	(81,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 489	12 186	42,8%	6 516	22,9%	18 702	65,6%	1 919	15,6%	239,5%
Capital Expenditure Functional	95 021	12 212	12,9%	10 611	11,2%	22 823	24,0%	24 479	40,8%	(56,7%)
Municipal governance and administration	2 981	57	1,9%	172	5,8%	229	7,7%	1 496	39,2%	(88,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 981	57	1,9%	172	5,8%	229	7,7%	1 496	38,9%	(88,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	29 350	11 013	37,5%	6 352	21,6%	17 364	59,2%	157	3,0%	3 948,3%
Community and Social Services	550	27	5,0%	-	-	27	5,0%	-	-	-
Sport And Recreation	5 853	1	-	-	-	1	-	111	7,4%	(100,0%)
Public Safety	22 947	10 984	47,9%	6 352	27,7%	17 336	75,5%	46	2,3%	13 833,1%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 144	1 133	2,7%	-	-	1 133	2,7%	8 594	58,3%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	42 064	1 133	2,7%	-	-	1 133	2,7%	8 594	58,8%	(100,0%)
Environmental Protection	80	-	-	-	-	-	-	-	-	-
Trading Services	20 546	10	-	4 087	19,9%	4 097	19,9%	14 232	39,8%	(71,3%)
Energy sources	250	-	-	-	-	-	-	-	-	-
Water Management	18 524	10	1%	32	2%	41	2%	13 183	63,8%	(99,8%)
Waste Water Management	1 773	-	-	4 056	228,8%	4 056	228,8%	797	5,0%	408,6%
Waste Management	-	-	-	-	-	-	-	251	57,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 258 084	302 473	24,0%	130 201	10,3%	432 674	34,4%	335 015	79,6%	(61,1%)
Property rates	120 179	16 257	13,5%	25 578	21,3%	41 835	34,8%	16 088	26,9%	59,0%
Service charges	864 329	167 974	19,4%	139 757	16,2%	307 731	35,6%	150 868	31,1%	(7,4%)

Other revenue	(134 111)	(39 495)	29.4%	(165 049)	123.1%	(204 544)	152.5%	66 933	(27.4%)	(346.6%)
Transfers and Subsidies - Operational	334 714	149 273	44.6%	116 016	34.7%	265 288	79.3%	75 283	65.0%	54.1%
Transfers and Subsidies - Capital	68 228	4 595	6.7%	9 419	13.8%	14 014	20.5%	20 469	88.9%	(54.0%)
Interest	-	3 024	-	2 992	-	6 016	-	3 304	-	(9.4%)
Dividends	4 744	845	17.8%	1 489	31.4%	2 335	49.2%	2 070	132.4%	(28.1%)
Payments	(1 637 348)	(387 190)	23.6%	(289 186)	17.7%	(676 376)	41.3%	(334 521)	45.6%	(13.6%)
Suppliers and employees	(1 637 348)	(387 190)	23.6%	(289 186)	17.7%	(676 376)	41.3%	(334 521)	45.6%	(13.6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(379 265)	(84 717)	22.3%	(158 985)	41.9%	(243 702)	64.3%	494	,9%	(32 298,6%)
Cash Flow from Investing Activities										
Receipts	8 493	(21)	(2%)	(122)	(1,4%)	(143)	(1,7%)	-	-	(100,0%)
Proceeds on disposal of PPE	8 493	(21)	(2%)	(122)	(1,4%)	(143)	(1,7%)	-	-	(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%	(10 611)	11,2%	(22 823)	24,0%	(24 479)	40,8%	(56,7%)
Capital assets	(95 021)	(12 212)	12,9%	(10 611)	11,2%	(22 823)	24,0%	(24 479)	40,8%	(56,7%)
Net Cash from/(used) Investing Activities	(86 529)	(12 233)	14,1%	(10 733)	12,4%	(22 966)	26,5%	(24 479)	40,8%	(56,2%)
Cash Flow from Financing Activities										
Receipts	-	656	-	149	-	805	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	656	-	149	-	805	-	-	-	(100,0%)
Payments	(2 121)	(1 268)	59,7%	(1 051)	49,6%	(2 319)	109,3%	(764)	77,1%	37,7%
Repayment of borrowing	(2 121)	(1 268)	59,7%	(1 051)	49,6%	(2 319)	109,3%	(764)	77,1%	37,7%
Net Cash from/(used) Financing Activities	(2 121)	(612)	28,8%	(903)	42,5%	(1 514)	71,4%	(764)	77,1%	18,2%
Net Increase/(Decrease) in cash held	(467 915)	(97 561)	20,9%	(170 621)	36,5%	(268 182)	57,3%	(24 749)	6,2%	589,4%
Cash/cash equivalents at the year begin:	(24 764)	6 643	(26,8%)	(120 719)	487,5%	6 643	(26,8%)	(32 968)	(189,7%)	266,2%
Cash/cash equivalents at the year end:	(492 679)	(120 719)	24,5%	(291 340)	59,1%	(291 340)	59,1%	(57 717)	7,2%	404,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 193	4,6%	15 016	1,9%	15 035	1,9%	734 168	91,6%	801 412	40,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 767	22,6%	9 892	4,8%	10 380	5,0%	140 273	67,7%	207 311	10,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 970	12,3%	3 269	3,1%	3 015	2,9%	86 455	81,8%	105 709	5,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 874	4,9%	4 931	2,0%	4 798	2,0%	222 220	91,1%	243 823	12,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 206	4,7%	3 426	2,0%	3 342	1,9%	159 083	91,4%	174 056	8,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	17 436	4,5%	8 424	2,2%	8 430	2,2%	354 173	91,2%	388 463	19,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 877	2,6%	255	,4%	288	,4%	68 572	96,6%	70 993	3,6%	-	-	-	-
Total By Income Source	136 322	6,8%	45 213	2,3%	45 288	2,3%	1 764 944	88,6%	1 991 767	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 892	15,1%	9 174	6,3%	9 309	6,4%	105 036	72,2%	145 412	7,3%	-	-	-	-
Commercial	46 996	19,9%	8 682	3,7%	7 708	3,3%	172 354	73,1%	235 741	11,8%	-	-	-	-
Households	65 846	4,2%	27 179	1,7%	28 058	1,8%	1 438 086	92,2%	1 559 169	78,3%	-	-	-	-
Other	1 588	3,1%	177	,3%	212	,4%	49 468	96,2%	51 445	2,6%	-	-	-	-
Total By Customer Group	136 322	6,8%	45 213	2,3%	45 288	2,3%	1 764 944	88,6%	1 991 767	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	55 967	2,6%	57 891	2,7%	58 327	2,7%	1 970 770	92,0%	2 142 955	97,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	562	45,4%	677	54,6%	-	-	-	-	1 239	,1%
Trade Creditors	3 372	28,0%	5 743	47,7%	1 345	11,2%	1 589	13,2%	12 049	,6%
Auditor-General	630	16,4%	3 208	83,6%	-	-	-	-	3 839	,2%
Other	976	3,4%	3 208	11,2%	899	3,1%	23 589	82,3%	28 673	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	61 508	2,8%	70 726	3,2%	60 571	2,8%	1 995 948	91,2%	2 188 754	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 975 771	293 735	14,9%	243 435	12,3%	537 170	27,2%	251 689	49,6%	(3,3%)
Exchange Revenue										
Service charges - Electricity	424 305	75 507	17,8%	66 134	15,6%	141 641	33,4%	65 419	52,2%	1,1%
Service charges - Water	68 991	16 501	23,9%	12 040	17,5%	28 542	41,4%	21 456	46,6%	(43,9%)
Service charges - Waste Water Management	56 038	15 176	27,1%	14 181	25,3%	29 357	52,4%	14 446	47,9%	(1,8%)
Service charges - Waste Management	28 511	10 721	37,6%	10 150	35,6%	20 872	73,2%	10 274	47,8%	(1,2%)
Sale of Goods and Rendering of Services	2 127	731	34,4%	602	28,3%	1 333	62,7%	544	51,9%	10,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	55 807	21 034	37,7%	14 547	26,1%	35 581	63,8%	28 247	54,8%	(48,5%)
Interest earned from Current and Non Current Assets	7 159	867	12,1%	405	5,7%	1 272	17,8%	2 525	58,5%	(84,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	382	90	23,5%	99	26,0%	189	49,5%	87	49,9%	14,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	98	62	63,7%	49	49,7%	111	113,4%	139	3%	(65,1%)
Non-Exchange Revenue										
Property rates	887 483	30 059	3,4%	28 051	3,2%	58 111	6,5%	27 326	43,2%	2,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	148 590	414	3%	293	2%	706	5%	42	47,6%	599,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	296 280	122 572	41,4%	96 884	32,7%	219 455	74,1%	81 184	59,6%	19,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 386 503	345 875	24,9%	298 317	21,5%	644 192	46,5%	275 495	49,4%	8,3%
Employee related costs	342 212	87 437	25,6%	86 597	25,3%	174 034	50,9%	79 348	54,1%	9,1%
Remuneration of councillors	20 295	4 479	22,1%	4 478	22,1%	8 957	44,1%	5 153	50,9%	(13,1%)
Bulk purchases - electricity	465 959	144 963	31,1%	71 545	15,4%	216 508	46,5%	97 435	70,8%	(26,6%)
Inventory consumed	152 787	35 898	23,5%	43 771	28,6%	79 668	52,1%	25 948	51,9%	68,7%
Debt impairment	103 707	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 774	4 315	8,0%	15 942	29,6%	20 257	37,7%	18 127	33,3%	(12,1%)
Interest	69 648	28 399	40,8%	24 472	35,1%	52 871	75,9%	431	24,7%	5 580,4%
Contracted services	60 854	20 321	33,4%	18 350	30,2%	38 671	63,5%	16 755	101,1%	9,5%
Transfers and subsidies	180	45	25,0%	43	23,9%	88	48,9%	60	50,0%	(28,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	117 089	20 018	17,1%	33 118	28,3%	53 136	45,4%	32 238	50,8%	2,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	589 267	(52 140)	-	(54 882)	-	(107 021)	-	(23 807)	-	-
Transfers and subsidies - capital (monetary allocations)	122 907	11 619	9,5%	44 521	36,2%	56 139	45,7%	46 355	48,0%	(4,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	712 175	(40 521)	-	(10 361)	-	(50 882)	-	22 548	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	712 175	(40 521)	-	(10 361)	-	(50 882)	-	22 548	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	712 175	(40 521)	-	(10 361)	-	(50 882)	-	22 548	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	712 175	(40 521)	-	(10 361)	-	(50 882)	-	22 548	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	171 207	15 748	9,2%	42 813	25,0%	58 561	34,2%	43 413	41,5%	(1,4%)
National Government	122 907	13 215	10,8%	37 273	30,3%	50 488	41,1%	40 150	41,1%	(7,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	122 907	13 215	10,8%	37 273	30,3%	50 488	41,1%	40 150	40,7%	(7,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	48 300	2 533	5,2%	5 539	11,5%	8 073	16,7%	3 263	61,6%	69,8%
Capital Expenditure Functional	171 207	15 748	9,2%	42 813	25,0%	58 561	34,2%	43 413	41,5%	(1,4%)
Municipal governance and administration	6 000	991	16,5%	512	8,5%	1 503	25,0%	-	-	(100,0%)
Executive and Council	2 000	991	49,5%	95	4,7%	95	4,7%	-	-	(100,0%)
Finance and administration	4 000	991	24,8%	417	10,4%	1 408	35,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 061	4 350	33,3%	-	-	4 350	33,3%	3 263	36,3%	(100,0%)
Community and Social Services	13 061	4 350	33,3%	-	-	4 350	33,3%	3 263	36,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 893	725	1,9%	1 675	4,4%	2 401	6,3%	4 856	22,2%	(65,5%)
Planning and Development	24 400	222	0,9%	1 009	4,1%	1 231	5,0%	-	-	(100,0%)
Road Transport	13 493	503	3,7%	667	4,9%	1 170	8,7%	4 856	22,2%	(86,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	114 253	9 682	8,5%	40 626	35,6%	50 308	44,0%	35 295	47,0%	15,1%
Energy sources	17 635	1 481	8,4%	8 277	46,9%	9 758	55,3%	2 467	20,7%	235,4%
Water Management	78 742	7 744	9,8%	29 900	36,7%	36 644	46,5%	29 585	51,2%	(2,3%)
Waste Water Management	17 876	457	2,6%	3 450	19,3%	3 906	21,9%	3 243	60,0%	6,4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 949 287	271 288	13,9%	218 303	11,2%	489 591	25,1%	223 167	53,1%	(2,2%)
Property rates	887 483	15 124	1,7%	15 533	1,8%	30 657	3,5%	18 671	59,7%	(16,8%)
Service charges	577 845	46 447	8,0%	49 681	8,6%	96 129	16,6%	49 223	36,5%	9%

Other revenue	-	43 128	-	36 935	-	80 063	-	40 789	94.1%	(9.4%)
Transfers and Subsidies - Operational	296 280	123 977	41.8%	97 420	32.9%	221 397	74.7%	81 725	60.0%	19.2%
Transfers and Subsidies - Capital	122 907	40 606	33.0%	16 312	13.3%	56 918	46.3%	30 234	51.6%	(46.0%)
Interest	64 772	2 006	3.1%	2 421	3.7%	4 427	6.8%	2 525	62.3%	(4.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 231 593)	(295 698)	24.0%	(271 915)	22.1%	(567 613)	46.1%	(272 862)	129.9%	(.3%)
Suppliers and employees	(1 161 945)	(295 698)	25.4%	(271 915)	23.4%	(567 613)	48.9%	(272 862)	129.9%	(.3%)
Finance charges	(69 648)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	717 694	(24 410)	(3.4%)	(53 613)	(7.5%)	(78 022)	(10.9%)	(49 695)	(8.7%)	7.9%
Cash Flow from Investing Activities										
Receipts		47		32		79				(100.0%)
Proceeds on disposal of PPE	-	47	-	32	-	79	-	-	-	(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%	(42 813)	21.7%	(58 961)	29.7%	(43 413)	41.5%	(1.4%)
Capital assets	(196 889)	(15 748)	8.0%	(42 813)	21.7%	(58 961)	29.7%	(43 413)	41.5%	(1.4%)
Net Cash from/(used) Investing Activities	(196 889)	(15 702)	8.0%	(42 781)	21.7%	(58 483)	29.7%	(43 413)	41.5%	(1.5%)
Cash Flow from Financing Activities										
Receipts	229	(3)	(1.4%)	(55)	(24.2%)	(59)	(25.6%)			(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	229	(3)	(1.4%)	(55)	(24.2%)	(59)	(25.6%)	-	-	(100.0%)
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	229	(3)	(1.4%)	(55)	(24.2%)	(59)	(25.6%)			(100.0%)
Net Increase/(Decrease) in cash held	521 035	(40 115)	(7.7%)	(96 449)	(18.5%)	(136 563)	(26.2%)	(93 108)	(32.5%)	3.6%
Cash/cash equivalents at the year begin:	5 740	6 046	105.3%	(34 047)	(593.2%)	6 046	105.3%	60 938	2 090.0%	(155.9%)
Cash/cash equivalents at the year end:	526 775	(34 047)	(6.5%)	(130 494)	(24.8%)	(130 494)	(24.8%)	(32 167)	(10.9%)	305.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 011	4.5%	6 705	4.3%	7 480	4.8%	136 156	86.5%	157 352	13.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 092	9.0%	8 318	4.7%	5 789	3.2%	148 672	83.1%	178 870	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 309	3.1%	6 104	2.3%	5 548	2.1%	250 173	92.6%	270 134	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 536	3.3%	4 860	2.9%	4 929	3.0%	151 572	90.8%	166 896	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 796	3.6%	3 294	3.2%	3 164	3.0%	93 751	90.1%	104 005	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 711	1.9%	5 430	1.8%	5 385	1.8%	282 720	94.5%	299 246	25.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	2.1%	78	4.0%	35	1.8%	1 802	92.1%	1 957	2%	-	-	-	-
Total By Income Source	46 496	3.9%	34 788	3.0%	32 330	2.7%	1 064 846	90.4%	1 178 460	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	5 477	2.3%	6 300	2.7%	5 387	2.3%	217 070	92.7%	234 234	19.9%	-	-	-	-
Commercial	20 183	5.9%	10 927	3.2%	9 218	2.7%	302 428	88.2%	342 756	29.1%	-	-	-	-
Households	20 829	3.5%	17 514	2.9%	17 719	2.9%	545 142	90.7%	601 205	51.0%	-	-	-	-
Other	8	3.0%	47	17.5%	5	1.9%	206	77.5%	266	-	-	-	-	-
Total By Customer Group	46 496	3.9%	34 788	3.0%	32 330	2.7%	1 064 846	90.4%	1 178 460	100.0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	47 417	1.6%	6	-	44 780	1.6%	2 795 209	96.8%	2 887 412	91.9%
Bulk Water	5 123	2.9%	4 945	2.8%	5 371	3.0%	161 455	91.3%	176 894	5.6%
PAYE deductions	5 521	100.0%	-	-	-	-	(0)	-	5 521	2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	3 813	100.0%	-	-	-	-	-	-	3 813	1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 708	41.4%	5 051	8.5%	2 317	3.9%	27 550	46.2%	59 627	1.9%
Auditor-General	878	14.6%	4 792	79.6%	352	5.8%	-	-	6 022	2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 791	100.0%	-	-	-	-	-	-	2 791	1%
Total	90 252	2.9%	14 795	5%	52 820	1.7%	2 984 214	95.0%	3 142 081	100.0%

Contact Details

Municipal Manager	Mr Futhuli Mthamaha	056 816 2700
Chief Financial Officer	Mr Serame Phetlane	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 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 114 475	527 592	25,0%	488 227	23,1%	1 015 819	48,0%	342 957	39,5%	42,4%
Exchange Revenue										
Service charges - Electricity	619 729	124 762	20,1%	98 430	15,9%	223 192	36,0%	77 229	29,1%	27,5%
Service charges - Water	629 637	127 193	20,2%	148 553	23,6%	275 745	43,8%	130 459	38,1%	13,9%
Service charges - Waste Water Management	79 186	19 105	24,1%	25 300	32,0%	44 405	56,1%	19 601	36,4%	29,1%
Service charges - Waste Management	47 781	15 229	31,9%	14 968	31,3%	30 197	63,2%	14 464	63,1%	3,5%
Sale of Goods and Rendering of Services	27 292	742	2,7%	550	2,0%	1 292	4,7%	1 932	9,5%	(71,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	141 745	34 442	24,3%	34 801	24,6%	69 243	48,9%	33 193	61,1%	4,8%
Interest earned from Current and Non Current Assets	-	-	-	1 421	-	1 421	-	822	171,9%	72,8%
Dividends	104	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 256	1 793	24,7%	1 705	23,5%	3 498	48,2%	1 760	48,2%	(3,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	317	26	8,3%	20	6,2%	46	14,5%	-	15,7%	(100,0%)
Non-Exchange Revenue										
Property rates	223 924	62 729	28,0%	58 630	26,2%	121 359	54,2%	56 121	46,3%	4,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 293	272	21,1%	252	19,4%	524	40,5%	166	5,8%	51,6%
Licences or permits	292	12	4,2%	4	1,3%	16	5,4%	10	9,0%	(62,6%)
Transfer and subsidies - Operational	320 294	134 639	42,0%	96 756	30,2%	231 395	72,2%	1 125	41,4%	8 499,2%
Interest	10 264	6 031	58,8%	6 226	60,7%	12 256	119,4%	6 011	121,7%	3,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 161	616	11,9%	614	11,9%	1 230	23,8%	64	24,4%	854,8%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 931 935	372 970	19,3%	512 058	26,5%	885 028	45,8%	395 058	42,5%	29,6%
Employee related costs	451 783	110 666	24,5%	113 485	25,1%	224 150	49,6%	104 068	46,2%	9,0%
Remuneration of councillors	21 281	5 751	27,0%	5 505	25,9%	11 256	52,9%	3 756	34,3%	46,6%
Bulk purchases - electricity	489 626	107 734	22,0%	106 537	21,8%	214 271	43,8%	97 620	47,6%	9,1%
Inventory consumed	225 523	49 498	21,9%	152 115	67,5%	201 613	89,4%	49 398	37,4%	207,9%
Debt impairment	292 611	73 153	25,0%	73 153	25,0%	146 306	50,0%	74 832	50,0%	(2,2%)
Depreciation and amortisation	88 313	-	-	-	-	-	-	16 207	27,8%	(100,0%)
Interest	17 756	-	-	-	-	-	-	-	-	-
Contracted services	246 658	11 927	4,8%	31 427	12,7%	43 354	17,6%	25 908	31,8%	21,3%
Transfers and subsidies	898	-	-	12	1,3%	12	1,3%	54	9,3%	(78,2%)
Irrecoverable debts written off	8 866	128	1,4%	603	6,8%	730	8,2%	-	-	(100,0%)
Operational costs	87 621	14 114	16,1%	29 221	33,3%	43 335	49,5%	23 216	43,7%	25,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	182 540	154 622	-	(23 831)	-	130 791	-	(52 101)	-	-
Transfers and subsidies - capital (monetary allocations)	82 456	1 215	1,5%	3 059	3,7%	4 274	5,2%	40 139	71,8%	(92,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	264 997	155 836	-	(20 771)	-	135 065	-	(11 962)	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	264 997	155 836	-	(20 771)	-	135 065	-	(11 962)	-	-
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	264 997	155 836	(20 771)	135 065	(11 962)	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	264 997	155 836	(20 771)	135 065	(11 962)	-	-	-	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	160 736	16 053	10,0%	27 932	17,4%	43 986	27,4%	43 270	33,5%	(35,4%)
National Government	94 446	16 011	17,0%	26 222	27,8%	42 232	44,7%	33 041	44,3%	(20,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	94 446	16 011	17,0%	26 222	27,8%	42 232	44,7%	33 041	44,3%	(20,6%)
Borrowing	20 638	-	-	-	-	-	-	-	-	-
Internally generated funds	45 651	42	,1%	1 711	3,7%	1 753	3,8%	10 228	17,5%	(83,3%)
Capital Expenditure Functional	163 207	16 053	9,8%	27 932	17,1%	43 986	27,0%	43 270	33,5%	(35,4%)
Municipal governance and administration	28 288	42	,2%	(18)	(,1%)	25	,1%	-	3,7%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 288	42	,2%	(18)	(,1%)	25	,1%	-	4,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 747	-	-	-	-	-	-	2 970	50,3%	(100,0%)
Community and Social Services	300	-	-	-	-	-	-	2 970	3 494,2%	(100,0%)
Sport And Recreation	3 087	-	-	-	-	-	-	-	-	-
Public Safety	1 360	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 928	2 167	9,9%	4 825	22,0%	6 991	31,9%	10 182	37,4%	(52,6%)
Planning and Development	20	-	-	-	-	-	-	-	-	-
Road Transport	21 908	2 167	9,9%	4 825	22,0%	6 991	31,9%	10 182	37,4%	(52,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	107 244	13 844	12,9%	23 126	21,6%	36 970	34,5%	30 118	32,9%	(23,2%)
Energy sources	17 900	4 414	24,7%	(525)	(2,9%)	3 889	21,7%	6 713	25,6%	(107,8%)
Water Management	29 519	5 138	17,4%	9 135	30,9%	14 273	48,4%	3 768	24,8%	142,4%
Waste Water Management	51 950	4 292	8,3%	14 516	27,9%	18 808	36,2%	19 637	45,0%	(26,1%)
Waste Management	7 875	-	-	-	-	-	-	-	-	-
Other	1 000	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 849 000	480 036	26,0%	596 250	32,2%	1 076 286	58,2%	301 452	46,7%	97,8%
Property rates	174 970	39 141	22,4%	39 334	22,5%	78 474	44,9%	37 710	45,0%	4,3%
Service charges	993 400	181 107	18,2%	184 124	18,5%	365 231	36,8%	157 922	31,4%	16,6%

Other revenue	273 132	109 864	40.2%	246 455	90.2%	356 320	130.5%	104 458	164.9%	135.9%
Transfers and Subsidies - Operational	321 127	136 463	42.5%	117 337	36.5%	253 800	79.0%	540	49.3%	21 629.1%
Transfers and Subsidies - Capital	72 110	13 461	18.7%	9 000	12.5%	22 461	31.1%	-	14.5%	(100.0%)
Interest	14 156	-	-	-	-	-	-	822	-	(100.0%)
Dividends	104	-	-	-	-	-	-	-	-	-
Payments	(1 508 336)	(302 263)	20.0%	(330 289)	21.9%	(632 553)	41.9%	(339 222)	55.0%	(2.6%)
Suppliers and employees	(1 504 152)	(302 263)	20.1%	(330 289)	22.0%	(632 553)	42.1%	(339 222)	55.1%	(2.6%)
Finance charges	(4 184)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	340 664	177 773	52.2%	265 961	78.1%	443 733	130.3%	(37 771)	7.0%	(804.1%)
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	(172 315)	(16 053)	9.3%	(24 037)	13.9%	(40 090)	23.3%	(39 501)	34.3%	(39.1%)
Capital assets	(172 315)	(16 053)	9.3%	(24 037)	13.9%	(40 090)	23.3%	(39 501)	34.3%	(39.1%)
Net Cash from/(used) Investing Activities	(172 315)	(16 053)	9.3%	(24 037)	13.9%	(40 090)	23.3%	(39 501)	34.3%	(39.1%)
Cash Flow from Financing Activities										
Receipts	314	518	165.1%	13	4.1%	531	169.1%	508	1.2%	(97.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	314	518	165.1%	13	4.1%	531	169.1%	508	204.0%	(97.5%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	314	518	165.1%	13	4.1%	531	169.1%	508	1.3%	(97.5%)
Net Increase/(Decrease) in cash held	168 663	162 237	96.2%	241 936	143.4%	404 174	239.6%	(76 764)	(13.8%)	(415.2%)
Cash/cash equivalents at the year begin:	135 508	82 888	61.2%	245 125	180.9%	82 888	61.2%	142 035	55.5%	72.6%
Cash/cash equivalents at the year end:	304 171	245 125	80.6%	487 062	160.1%	487 062	160.1%	98 002	29.4%	397.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	55 689	2.3%	47 880	2.0%	51 243	2.1%	2 290 046	93.7%	2 444 859	58.3%	3 425	.1%	60 549	2.5%
Trade and Other Receivables from Exchange Transactions - Electricity	14 260	5.8%	9 578	3.9%	6 405	2.6%	214 873	87.7%	245 117	5.8%	1 880	.8%	27 595	11.3%
Receivables from Non-exchange Transactions - Property Rates	18 110	5.6%	9 606	3.0%	7 714	2.4%	287 320	89.0%	322 749	7.7%	6 997	2.2%	45 814	14.2%
Receivables from Exchange Transactions - Waste Water Management	7 033	5.3%	3 694	2.8%	2 690	2.0%	118 720	89.8%	132 137	3.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 259	2.6%	3 972	1.9%	3 649	1.8%	191 377	93.7%	204 257	4.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 738	2.1%	13 678	2.1%	13 516	2.0%	623 428	93.8%	664 360	15.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	834	.5%	1 481	.8%	1 286	.7%	174 387	98.0%	177 988	4.2%	-	-	-	-
Total By Income Source	114 922	2.7%	89 889	2.1%	86 503	2.1%	3 900 151	93.0%	4 191 466	100.0%	12 302	.3%	133 958	3.2%
Debtors Age Analysis By Customer Group														
Organs of State	6 242	3.6%	6 220	3.6%	6 939	4.0%	155 542	88.9%	174 942	4.2%	-	-	-	-
Commercial	41 517	12.6%	15 827	4.8%	23 451	7.1%	249 440	75.5%	330 234	7.9%	-	-	-	-
Households	67 163	1.8%	67 842	1.8%	56 114	1.5%	3 495 170	94.8%	3 686 290	87.9%	12 302	.3%	133 958	3.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	114 922	2.7%	89 889	2.1%	86 503	2.1%	3 900 151	93.0%	4 191 466	100.0%	12 302	.3%	133 958	3.2%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 015	1.8%	1 013	1.8%	1 389	2.4%	53 319	94.0%	56 737	38.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 044	7.7%	4 699	6.0%	5 739	7.3%	61 742	78.9%	78 223	52.5%
Auditor-General	1 539	90.7%	157	9.3%	-	-	-	-	1 696	1.1%
Other	-	-	-	-	-	-	12 430	100.0%	12 430	8.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 598	5.8%	5 869	3.9%	7 128	4.8%	127 491	85.5%	149 086	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025

Part1: Operating Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	372 059	128 383	34,5%	104 171	28,0%	232 554	62,5%	96 272	78,2%	8,2%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	0	78,6%	(100,0%)	
Service charges - Water	44 113	14 550	33,0%	16 355	37,1%	30 905	70,1%	10 805	51,1%	51,4%	
Service charges - Waste Water Management	29 359	7 270	24,8%	7 503	25,6%	14 773	50,3%	6 837	64,2%	9,7%	
Service charges - Waste Management	22 902	5 800	25,2%	5 939	25,8%	11 739	51,1%	5 476	60,5%	8,4%	
Sale of Goods and Rendering of Services	3 250	783	24,1%	823	25,3%	1 605	49,4%	754	74,1%	9,1%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	60 489	20 802	34,4%	21 125	34,9%	41 926	69,3%	21 056	84,0%	3%	
Interest earned from Current and Non Current Assets	53	135	253,8%	37	70,7%	172	324,4%	(0)	20,0%	(10 234,9%)	
Dividends	3 600	-	-	-	-	-	-	-	-	-	
Rent on Land	2 088	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 286	500	38,9%	114	8,8%	614	47,7%	117	61,2%	(3,1%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Special rating levies	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	2 142	0	-	-	-	0	-	1	2%	(100,0%)	
Non-Exchange Revenue											
Property rates	32 795	16 714	51,0%	(169)	(,5%)	16 545	50,4%	7 807	57,7%	(102,2%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	163 937	58 878	35,9%	49 451	30,2%	108 330	66,1%	40 567	97,7%	21,9%	
Interest	5 953	2 952	49,6%	2 993	50,3%	5 945	99,9%	2 853	-	4,9%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	341 198	33 495	9,8%	38 494	11,3%	71 990	21,1%	42 965	29,0%	(10,4%)	
Employee related costs	113 354	28 120	24,8%	29 019	25,6%	57 139	50,4%	27 654	54,0%	4,9%	
Remuneration of councillors	6 770	1 646	24,3%	1 637	24,2%	3 283	48,5%	1 685	30,5%	(2,8%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	136	6,4%	(100,0%)	
Inventory consumed	18 919	-	-	66	,3%	66	,3%	833	8,4%	(92,1%)	
Debt impairment	65 815	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	34 996	-	-	-	-	-	-	-	25,0%	-	
Interest	50 000	-	-	6	,0%	6	,0%	(10)	-	(157,4%)	
Contracted services	24 565	1 350	5,5%	5 174	21,1%	6 524	26,6%	2 656	9,8%	94,8%	
Transfers and subsidies	1 983	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	983	-	1 292	-	2 275	-	3 361	29,5%	(61,5%)	
Operational costs	24 796	1 397	5,6%	1 300	5,2%	2 697	10,9%	6 650	25,1%	(80,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	30 862	94 888	-	65 676	-	160 564	-	53 308	-	-	
Transfers and subsidies - capital (monetary allocations)	37 420	4 310	11,5%	(2 004)	(5,4%)	2 307	6,2%	6 073	13,7%	(133,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	68 282	99 198	-	63 672	-	162 870	-	59 381	-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	68 282	99 198	-	63 672	-	162 870	-	59 381	-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	68 282	99 198	-	63 672	-	162 870	-	59 381	-	-	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	68 282	99 198	-	63 672	-	162 870	-	59 381	-	-	

Part 2: Capital Revenue and Expenditure

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	39 244	1 291	3,3%	-	-	1 291	3,3%	4 013	6,0%	(100,0%)	
National Government	35 244	1 291	3,7%	-	-	1 291	3,7%	3 999	5,7%	(100,0%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	35 244	1 291	3,7%	-	-	1 291	3,7%	3 999	5,7%	(100,0%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	4 000	-	-	-	-	-	-	14	10,9%	(100,0%)	
Capital Expenditure Functional	39 244	1 291	3,3%	-	-	1 291	3,3%	4 013	6,0%	(100,0%)	
Municipal governance and administration	4 267	-	-	-	-	-	-	14	17,6%	(100,0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	
Finance and administration	4 267	-	-	-	-	-	-	14	17,6%	(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%	3 999	6,1%	(100,0%)	
Energy sources	-	-	-	-	-	-	-	1 852	7,5%	(100,0%)	
Water Management	29 992	1 291	4,3%	-	-	1 291	4,3%	2 147	5,7%	(100,0%)	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Waste Management	1 434	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2025/26								2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget appropriation	First Quarter			Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	8 983	65 728	731,7%	52 936	589,3%	118 665	1 321,0%	53 022	132,0%	(,2%)	
Property rates	-	2 750	-	2 857	-	5 607	-	5 407	40,7%	(47,2%)	
Service charges	-	2 499	-	3 018	-	5 517	-	10 618	58,0%	(71,6%)	

Other revenue	8 930	285	3,2%	(693)	(7,8%)	(408)	(4,6%)	(21 592)	33,8%	(96,8%)
Transfers and Subsidies - Operational	-	61 736	-	44 248	-	105 984	-	39 202	101,3%	12,9%
Transfers and Subsidies - Capital	-	(2 138)	-	2 921	-	783	-	18 098	63,6%	(83,9%)
Interest	53	596	1 118,7%	586	1 098,6%	1 182	2 217,2%	1 289	68 177,6%	(54,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(262 202)	(80 905)	30,9%	(56 104)	21,4%	(137 009)	52,3%	(55 789)	83,2%	6%
Suppliers and employees	(201 398)	(80 905)	40,2%	(56 104)	27,9%	(137 009)	68,0%	(55 789)	83,2%	6%
Finance charges	(60 804)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(253 219)	(15 177)	6,0%	(3 167)	1,3%	(18 344)	7,2%	(2 767)	23,5%	14,5%
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										
Capital assets	-	(1 291)	-	-	-	(1 291)	-	(4 013)	6,0%	(100,0%)
Net Cash from/(used) Investing Activities		(1 291)				(1 291)		(4 013)	6,0%	(100,0%)
Cash Flow from Financing Activities										
Receipts										
Short term loans	860	17	2,0%	27	3,2%	44	5,1%	43	674,7%	(37,0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	860	17	2,0%	27	3,2%	44	5,1%	43	674,7%	(37,0%)
Payments										
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	860	17	2,0%	27	3,2%	44	5,1%	43	674,7%	(37,0%)
Net Increase/(Decrease) in cash held	(252 359)	(16 451)	6,5%	(3 140)	1,2%	(19 591)	7,8%	(6 737)	14,1%	(53,4%)
Cash/cash equivalents at the year begin:	1 583	(147 666)	(9 331,2%)	(166 466)	(10 519,2%)	(147 666)	(9 331,2%)	(470 397)	(990,0%)	(64,6%)
Cash/cash equivalents at the year end:	(250 776)	(166 466)	66,4%	(169 724)	67,7%	(169 724)	67,7%	(477 133)	244,0%	(64,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	12 611	3,1%	6 416	1,6%	4 736	1,2%	386 603	94,2%	410 367	27,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10	4%	-	-	-	-	2 513	99,6%	2 523	2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(7 405)	(7,2%)	2 427	2,4%	4 620	4,5%	102 770	100,3%	102 412	6,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 670	2,2%	2 792	1,1%	2 696	1,0%	250 247	95,7%	261 406	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 457	2,5%	2 199	1,2%	2 129	1,2%	169 451	95,1%	178 236	12,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 061	3,2%	7 993	1,6%	7 858	1,6%	467 810	93,6%	499 722	33,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	553	2,2%	260	1,0%	253	1,0%	24 046	95,8%	25 112	1,7%	-	-	-	-
Total By Income Source	31 957	2,2%	22 087	1,5%	22 292	1,5%	1 403 441	94,8%	1 479 777	100,0%				
Debtors Age Analysis By Customer Group														
Organs of State	582	3,0%	436	2,3%	411	2,1%	17 902	92,6%	19 330	1,3%	-	-	-	-
Commercial	(4 618)	(4,1%)	2 231	2,0%	4 396	3,9%	110 507	98,2%	112 516	7,6%	-	-	-	-
Households	35 993	2,7%	19 421	1,4%	17 485	1,3%	1 275 032	94,6%	1 347 931	91,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 957	2,2%	22 087	1,5%	22 292	1,5%	1 403 441	94,8%	1 479 777	100,0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	56 989	100,0%	56 989	4,0%
Bulk Water	-	-	3 749	8%	3 751	8%	591 607	98,7%	599 108	42,5%
PAYE deductions	1 927	60,8%	1 209	38,1%	34	1,1%	-	-	3 170	2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 392	5%	653	3%	656	3%	258 508	99,0%	261 209	18,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 565	5%	4 566	10,0%	17 318	3,7%	444 571	94,8%	469 021	33,3%
Auditor-General	1 269	7,1%	3 817	21,3%	3 097	17,3%	9 757	54,4%	17 940	1,3%
Other	651	32,6%	596	29,9%	515	25,8%	234	11,7%	1 996	1%
Medical Aid deductions	687	100,0%	-	-	-	-	-	-	687	-
Total	8 491	6%	14 592	1,0%	25 371	1,8%	1 361 666	96,6%	1 410 120	100,0%

Contact Details

Municipal Manager		
Chief Financial Officer	Ms Noloyiso Gqoli	058 810 1051

Source Local Government Database

1. All figures in this report are unaudited.

Other revenue	26 110	2 889	11.1%	27 664	106.0%	30 553	117.0%	3 903	35 016.4%	608.7%
Transfers and Subsidies - Operational	189 909	80 033	42.4%	71 628	37.9%	151 661	80.3%	59 205	83.8%	21.0%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	19 080	738	3.9%	295	1.5%	1 033	5.4%	7 068	143.4%	(95.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(236 805)	(96 222)	40.6%	(77 370)	32.7%	(173 592)	73.3%	(84 491)	136.4%	(8.4%)
Suppliers and employees	(236 805)	(96 222)	40.6%	(77 370)	32.7%	(173 592)	73.3%	(84 491)	136.4%	(8.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(2 707)	(12 562)	464.0%	22 217	(820.7%)	9 655	(356.7%)	(14 315)	680.6%	(255.2%)
Cash Flow from Investing Activities										
Receipts										
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(4 000)	(9)	2%	(6 708)	167.7%	(6 717)	167.9%	(344)	13.4%	1 847.3%
Capital assets	(4 000)	(9)	2%	(6 708)	167.7%	(6 717)	167.9%	(344)	13.4%	1 847.3%
Net Cash from/(used) Investing Activities	(4 000)	(9)	2%	(6 708)	167.7%	(6 717)	167.9%	(344)	13.4%	1 847.3%
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%	15 509	(231.2%)	2 938	(43.8%)	(14 660)	1 022.9%	(205.8%)
Cash/cash equivalents at the year begin:	124 685	163 293	131.0%	150 723	120.9%	163 293	131.0%	224 719	101.3%	(32.9%)
Cash/cash equivalents at the year end:	117 978	150 723	127.8%	166 231	140.9%	166 231	140.9%	210 059	158.1%	(20.9%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3	100.0%							3	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.

**AGGREGATED INFORMATION FOR FREE STATE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2025**

Part1: Operating Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	30 631 570	7 909 625	25,8%	6 820 075	22,3%	14 729 700	48,1%	6 151 123	48,7%	10,9%
Exchange Revenue										
Service charges - Electricity	8 898 051	2 248 062	25,3%	1 599 913	18,0%	3 847 975	43,2%	1 419 635	42,1%	12,8%
Service charges - Water	3 870 381	763 739	19,7%	861 024	22,2%	1 624 763	42,0%	807 847	44,6%	6,6%
Service charges - Waste Water Management	1 435 458	366 177	24,8%	371 589	25,9%	727 766	50,7%	350 298	44,9%	6,1%
Service charges - Waste Management	868 397	223 964	25,8%	231 592	26,7%	455 556	52,5%	195 193	44,8%	18,6%
Sale of Goods and Rendering of Services	183 775	23 761	12,9%	465	3%	24 225	13,2%	22 436	26,7%	(97,9%)
Agency services	5	4	74,4%	1	19,1%	5	93,5%	1	22,1%	18,8%
Interest	-	80	-	27	-	107	-	58	-	(53,5%)
Interest earned from Receivables	2 043 389	556 808	27,2%	581 943	28,5%	1 138 752	55,7%	525 388	58,8%	10,8%
Interest earned from Current and Non Current Assets	163 466	47 655	29,2%	54 220	33,2%	101 875	62,3%	23 146	49,8%	134,3%
Dividends	9 030	1 051	11,6%	1 635	18,1%	2 686	29,7%	2 145	38,9%	(23,8%)
Rent on Land	3 978	917	23,0%	888	22,3%	1 805	45,4%	554	12,1%	60,3%
Rental from Fixed Assets	139 167	26 743	19,2%	25 909	18,6%	52 652	37,8%	25 809	44,6%	4%
Licence and permits	1 321	210	15,9%	229	17,3%	439	33,2%	903	160,6%	(74,6%)
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	686 747	12 755	1,9%	29 230	4,3%	41 985	6,1%	19 418	5,0%	50,5%
Non-Exchange Revenue										
Property rates	4 267 547	898 380	21,1%	829 204	19,4%	1 727 584	40,5%	980 400	49,2%	(15,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	2 411	49,0%	(100,0%)
Fines, penalties and forfeits	250 725	25 194	10,0%	4 721	1,9%	29 915	11,9%	10 102	16,3%	(53,3%)
Licences or permits	4 669	616	13,2%	597	12,8%	1 212	26,0%	547	23,9%	9,1%
Transfer and subsidies - Operational	6 609 557	2 455 396	37,1%	1 944 783	29,4%	4 400 179	66,6%	1 501 746	62,2%	29,5%
Interest	472 724	124 315	26,3%	138 309	29,3%	262 624	55,6%	115 651	79,1%	19,6%
Fuel Levy	427 562	142 521	33,3%	142 521	33,3%	285 042	66,7%	147 881	66,7%	(3,6%)
Operational Revenue	12 671	1 189	9,4%	1 194	9,4%	2 383	18,8%	514	7,1%	132,4%
Gains on disposal of Assets	90 335	88	,1%	75	,1%	163	,2%	38	,1%	96,9%
Other Gains	192 613	-	-	6	-	6	-	5	,3%	15,6%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	30 579 854	9 458 808	30,9%	6 495 850	21,2%	15 954 658	52,2%	5 867 779	45,3%	10,7%
Employee related costs	8 215 823	1 950 959	23,7%	1 990 377	24,2%	3 941 336	48,0%	1 751 095	45,7%	13,7%
Remuneration of councillors	394 108	74 177	18,8%	79 019	20,1%	153 195	38,9%	77 303	39,5%	2,2%
Bulk purchases - electricity	7 393 639	1 963 833	26,6%	1 407 414	19,0%	3 371 247	45,6%	1 784 493	53,5%	(21,1%)
Inventory consumed	2 894 951	566 199	19,6%	732 939	25,3%	1 299 138	44,9%	424 473	57,3%	72,7%
Debt impairment	3 952 654	753 659	19,1%	742 336	18,8%	1 495 995	37,8%	608 488	34,9%	22,0%
Depreciation and amortisation	1 894 553	295 647	15,6%	301 074	15,9%	596 721	31,5%	371 718	40,5%	(19,0%)
Interest	695 704	241 925	34,8%	141 421	20,3%	383 346	55,1%	66 199	26,9%	113,6%
Contracted services	2 267 963	387 126	17,1%	526 681	23,2%	913 808	40,3%	411 277	38,3%	28,1%
Transfers and subsidies	235 427	40 089	17,0%	52 123	22,1%	92 212	39,2%	23 304	29,5%	123,7%
Irrecoverable debts written off	301 938	2 864 382	948,7%	137 968	45,7%	3 002 350	994,4%	(41 155)	164,3%	(435,2%)
Operational costs	1 917 828	320 790	16,7%	384 489	20,0%	705 280	36,8%	390 582	37,5%	(1,6%)
Losses on disposal of Assets	63	-	-	-	-	-	-	-	-	-
Other Losses	415 203	22	-	9	-	31	-	2	-	497,4%
Surplus/(Deficit)	51 716	(1 549 183)	-	324 225	-	(1 224 958)	-	283 345	-	-
Transfers and subsidies - capital (monetary allocations)	2 775 113	280 233	10,1%	552 345	19,9%	832 578	30,0%	572 568	32,6%	(3,5%)
Transfers and subsidies - capital (in-kind)	5 009	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 831 838	(1 268 950)	-	876 570	-	(392 380)	-	855 913	-	-
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 831 838	(1 268 950)	-	876 570	-	(392 380)	-	855 913	-	-
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)	-	876 570	-	(392 380)	-	855 913	-	-
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	390 618	81 185	20,8%	84 057	21,5%	165 242	42,3%	94 684	55,1%	(11,2%)
Surplus/(Deficit) for the year	3 222 456	(1 187 764)	-	960 627	-	(227 137)	-	950 597	-	-

Part 2: Capital Revenue and Expenditure

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3 343 028	(1 255 259)	(37,5%)	693 864	20,8%	(561 395)	(16,8%)	673 038	31,4%	3,1%
National Government	2 748 821	223 986	8,1%	609 022	22,2%	833 008	30,3%	584 186	32,6%	4,3%
Provincial Government	150	(1 478)	(985,5%)	(5 228)	(3 485,5%)	(6 706)	(4 471,0%)	104	-	(5 117,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	14 500	4 182	28,8%	2 450	16,9%	6 631	45,7%	1 507	14,9%	62,6%
Transfers recognised - capital	2 763 471	226 689	8,2%	606 243	21,9%	832 933	30,1%	585 797	32,5%	3,5%
Borrowing	20 638	-	-	-	-	-	-	-	-	-
Internally generated funds	558 918	(1 481 948)	(265,1%)	87 621	15,7%	(1 394 328)	(249,5%)	87 241	25,0%	4%
Capital Expenditure Functional	3 370 643	(1 291 251)	(38,3%)	701 540	20,8%	(589 711)	(17,5%)	673 474	31,4%	4,2%
Municipal governance and administration	130 846	(1 548 404)	(1 183,4%)	10 719	8,2%	(1 537 684)	(1 175,2%)	7 205	17,2%	48,8%
Executive and Council	28 786	12 702	44,1%	4 810	16,7%	17 512	60,8%	442	22,5%	988,6%
Finance and administration	102 061	(1 561 106)	(1 529,6%)	5 910	5,8%	(1 555 196)	(1 523,8%)	6 764	15,9%	(12,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	236 195	53 108	22,5%	26 594	11,3%	79 701	33,7%	41 176	9,8%	(35,4%)
Community and Social Services	63 366	6 371	10,1%	8 611	13,6%	14 982	23,6%	20 889	42,7%	(58,8%)
Sport And Recreation	124 936	2 157	1,7%	16 694	13,4%	18 851	15,1%	6 817	14,7%	144,9%
Public Safety	46 641	8 280	17,8%	6 533	14,0%	14 813	31,8%	466	1,9%	1 301,3%
Housing	622	36 300	5 836,0%	(5 432)	(873,3%)	30 868	4 962,6%	13 001	2,4%	(141,8%)
Health	630	-	-	188	29,8%	188	29,8%	3	3%	5 304,1%
Economic and Environmental Services	719 443	46 135	6,4%	158 147	22,0%	204 282	28,4%	111 010	25,9%	42,5%
Planning and Development	122 483	7 131	5,8%	30 765	25,1%	37 896	30,9%	18 651	24,1%	65,0%
Road Transport	592 379	39 004	6,6%	127 382	21,5%	166 387	28,1%	92 360	26,5%	37,9%
Environmental Protection	4 580	-	-	-	-	-	-	(1)	-	(100,0%)
Trading Services	2 283 158	157 910	6,9%	506 080	22,2%	663 990	29,1%	514 082	38,6%	(1,6%)
Energy sources	473 483	70 597	14,9%	100 021	21,1%	170 617	36,0%	123 483	33,3%	(19,0%)
Water Management	1 069 521	108 555	10,2%	221 829	20,9%	330 384	31,2%	228 073	48,9%	(2,7%)
Waste Water Management	698 551	6 256	,9%	182 369	26,1%	188 625	27,0%	134 212	30,0%	35,9%
Waste Management	51 602	(27 499)	(53,3%)	1 862	3,6%	(25 637)	(49,7%)	28 314	36,0%	(93,4%)
Other	1 000	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2025/26							2024/25		Q2 of 2024/25 to Q2 of 2025/26
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	27 599 175	9 055 490	32,8%	10 225 240	37,0%	19 280 730	69,9%	7 162 380	58,8%	42,8%
Property rates										

Other revenue	1 308 148	3 270 529	250.0%	5 053 657	386.3%	8 324 186	636.3%	2 888 704	293.6%	74.9%
Transfers and Subsidies - Operational	6 441 721	2 470 294	38.3%	2 095 682	32.5%	4 565 975	70.9%	1 367 682	58.1%	53.2%
Transfers and Subsidies - Capital	2 654 254	393 658	14.8%	485 007	18.3%	878 666	33.1%	467 441	42.2%	3.8%
Interest	1 052 998	26 497	2.5%	60 279	5.7%	86 776	8.2%	54 579	16.0%	10.4%
Dividends	12 677	1 511	11.9%	2 021	15.9%	3 532	27.9%	2 414	43.2%	(16.3%)
Payments	(22 477 009)	(4 411 873)	19.6%	(4 482 898)	19.9%	(8 894 771)	39.6%	(5 202 335)	45.7%	(13.8%)
Suppliers and employees	(21 995 252)	(4 411 568)	20.1%	(4 482 592)	20.4%	(8 894 160)	40.4%	(5 201 739)	46.3%	(13.8%)
Finance charges	(466 667)	(306)	.1%	(306)	.1%	(611)	.1%	(596)	.2%	(48.7%)
Transfers and grants	(15 090)	-	-	-	-	-	-	-	2.5%	-
Net Cash from/(used) Operating Activities	5 122 165	4 643 617	90.7%	5 742 342	112.1%	10 385 959	202.8%	1 960 045	103.3%	193.0%
Cash Flow from Investing Activities										
Receipts	(169 882)	1 831	(1.1%)	377	(.2%)	2 208	(1.3%)	68	(.4%)	451.5%
Proceeds on disposal of PPE	121 912	443	.4%	259	.2%	703	.6%	65	1.1%	301.9%
Decrease (Increase) in non-current debtors (not used)	(291 289)	1 368	(.5%)	34	-	1 401	(.5%)	4	-	776.0%
Decrease (Increase) in non-current receivables	(495)	20	(4.0%)	84	(17.0%)	104	(21.0%)	-	-	(100.0%)
Payments	(2 842 457)	(371 709)	13.1%	(702 079)	24.7%	(1 073 788)	37.8%	(628 718)	29.4%	11.7%
Capital assets	(2 842 457)	(371 709)	13.1%	(702 079)	24.7%	(1 073 788)	37.8%	(628 718)	29.4%	11.7%
Net Cash from/(used) Investing Activities	(3 012 339)	(369 878)	12.3%	(701 702)	23.3%	(1 071 580)	35.6%	(628 650)	27.7%	11.6%
Cash Flow from Financing Activities										
Receipts	(1 516)	2 904	(191.5%)	2 367	(156.1%)	5 271	(347.6%)	(606)	(1.6%)	(490.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	-	-	-	-	-	-	(1 243)	(7.1%)	(100.0%)
Increase (decrease) in consumer deposits	5 943	2 904	48.9%	2 367	39.8%	5 271	88.7%	637	138.1%	271.5%
Payments	(112 876)	(7 166)	6.3%	(41 419)	36.7%	(48 584)	43.0%	(82 956)	55.0%	(50.1%)
Repayment of borrowing	(112 876)	(7 166)	6.3%	(41 419)	36.7%	(48 584)	43.0%	(82 956)	55.0%	(50.1%)
Net Cash from/(used) Financing Activities	(114 393)	(4 261)	3.7%	(39 052)	34.1%	(43 313)	37.9%	(83 562)	406.1%	(53.3%)
Net Increase/(Decrease) in cash held	1 995 434	4 269 478	214.0%	5 001 588	250.7%	9 271 066	464.6%	1 247 833	205.0%	300.8%
Cash/cash equivalents at the year begin:	1 568 254	616 993	39.3%	4 276 081	272.7%	616 993	39.3%	3 726 681	10.9%	14.7%
Cash/cash equivalents at the year end:	3 563 688	4 348 153	122.0%	9 417 347	264.3%	9 417 347	264.3%	5 702 408	113.3%	65.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	587 531	3.7%	360 203	2.3%	328 893	2.1%	14 457 738	91.9%	15 734 365	35.7%	1 571 693	10.0%	700 363	4.5%
Trade and Other Receivables from Exchange Transactions - Electricity	229 172	9.7%	88 974	3.8%	69 711	3.0%	1 964 746	83.5%	2 352 603	5.3%	8 079	.3%	71 687	3.0%
Receivables from Non-exchange Transactions - Property Rates	326 354	5.1%	148 429	2.3%	134 354	2.1%	5 800 589	90.5%	6 409 726	14.5%	617 008	9.6%	271 388	4.2%
Receivables from Exchange Transactions - Waste Water Management	179 041	3.2%	97 028	1.7%	92 312	1.7%	5 184 917	93.4%	5 553 299	12.6%	406 926	7.3%	87 419	1.6%
Receivables from Exchange Transactions - Waste Management	106 223	2.8%	64 435	1.6%	62 448	1.6%	3 602 685	93.9%	3 835 791	8.7%	176 429	4.6%	87 642	2.3%
Receivables from Exchange Transactions - Property Rental Debtors	2 108	.8%	1 961	.8%	1 956	.8%	250 409	97.7%	256 434	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	328 040	3.9%	246 238	2.9%	227 163	2.7%	7 582 036	90.4%	8 383 478	19.0%	80	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33 312	2.1%	16 729	1.1%	13 393	.9%	1 498 993	95.9%	1 562 428	3.5%	31 474	2.0%	32 745	2.1%
Total By Income Source	1 791 782	4.1%	1 023 996	2.3%	930 229	2.1%	40 342 116	91.5%	44 088 123	100.0%	2 811 688	6.4%	1 251 244	2.8%
Debtors Age Analysis By Customer Group														
Organs of State	268 803	5.9%	181 970	4.0%	138 470	3.0%	3 978 816	87.1%	4 568 060	10.4%	1 063	-	15 336	.3%
Commercial	469 066	7.5%	165 875	2.6%	150 253	2.4%	5 477 555	87.5%	6 262 750	14.2%	(12 767)	(.2%)	-	-
Households	1 051 804	3.2%	669 523	2.0%	638 141	1.9%	30 589 188	92.8%	32 948 656	74.7%	2 823 393	8.6%	1 235 908	3.8%
Other	2 110	.7%	6 627	2.1%	3 365	1.1%	296 556	96.1%	308 658	.7%	-	-	-	-
Total By Customer Group	1 791 782	4.1%	1 023 996	2.3%	930 229	2.1%	40 342 116	91.5%	44 088 123	100.0%	2 811 688	6.4%	1 251 244	2.8%

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	619 403	2.5%	295 105	1.2%	399 109	1.6%	23 923 839	94.8%	25 237 455	59.9%
Bulk Water	111 679	.9%	154 858	1.2%	154 474	1.2%	12 490 402	96.7%	12 911 413	30.6%
PAYE deductions	60 945	98.0%	1 209	1.9%	34	.1%	(0)	-	62 188	.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	79 278	23.2%	653	.2%	656	.2%	261 307	76.4%	341 893	.8%
Loan repayments	562	44.2%	677	53.2%	-	-	32	2.5%	1 271	-
Trade Creditors	111 271	3.5%	85 450	2.7%	85 981	2.7%	2 926 080	91.2%	3 208 781	7.6%
Auditor-General	10 280	13.3%	20 727	26.9%	9 407	12.2%	36 708	47.6%	77 122	.2%
Other	(16 672)	(6.1%)	8 699	3.2%	2 601	1.0%	278 640	102.0%	273 267	.6%
Medical Aid deductions	15 311	97.1%	33	.2%	-	-	432	2.7%	15 776	.4%
Total	992 055	2.4%	567 410	1.3%	652 262	1.5%	39 917 440	94.8%	42 129 166	100.0%

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