











**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11		
	Budget		First Quarter				Second Quarter				Year to Date			2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted			
<b>Electricity</b>															
Operating Revenue	39 734	39 734	7 717	19.4%	7 717	19.4%	7 717	19.4%	23 151	58.3%	7 874	68.8%	(2.0%)		
Billed Service charges	30 869	30 869	7 717	25.0%	7 717	25.0%	7 717	25.0%	23 151	75.0%	7 874	75.0%	(2.0%)		
Transfers and subsidies	8 865	8 865	-	-	-	-	-	-	-	-	-	42.2%	-		
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Operating Expenditure</b>	32 961	32 961	9 673	29.3%	9 642	29.3%	9 924	30.1%	29 239	88.7%	5 438	52.6%	82.5%		
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	21 717	21 717	7 856	36.2%	7 824	36.0%	8 106	37.3%	23 786	109.5%	5 040	60.8%	60.8%		
Other expenditure	11 244	11 244	1 818	16.2%	1 818	16.2%	1 818	16.2%	5 453	48.5%	398	1.5%	357.2%		
<b>Surplus/(Deficit)</b>	<b>6 773</b>	<b>6 773</b>	<b>(1 956)</b>		<b>(1 924)</b>		<b>(2 207)</b>		<b>(6 087)</b>		<b>2 437</b>				
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Revised Surplus/(Deficit)</b>	<b>6 773</b>	<b>6 773</b>	<b>(1 956)</b>		<b>(1 924)</b>		<b>(2 207)</b>		<b>(6 087)</b>		<b>2 437</b>				

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11		
	Budget		First Quarter				Second Quarter				Year to Date			2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted			
<b>Waste Water Management</b>															
Operating Revenue	20 961	20 961	928	4.4%	1 241	5.9%	1 591	7.6%	3 760	17.9%	863	34.5%	84.3%		
Billed Service charges	7 665	7 665	928	12.1%	1 241	16.2%	1 591	20.8%	3 760	49.0%	863	25.6%	84.3%		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	42.2%	-		
Other own revenue	13 296	13 296	-	-	-	-	-	-	-	-	-	-	-		
<b>Operating Expenditure</b>	13 341	13 341	416	3.1%	416	3.1%	416	3.1%	1 249	9.4%	426	75.0%	(2.4%)		
Employee related costs	3 822	3 822	416	10.9%	416	10.9%	416	10.9%	1 249	32.7%	416	60.2%	-		
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	9 519	9 519	-	-	-	-	-	-	-	-	10	154.4%	(100.0%)		
<b>Surplus/(Deficit)</b>	<b>7 620</b>	<b>7 620</b>	<b>511</b>		<b>825</b>		<b>1 175</b>		<b>2 511</b>		<b>437</b>				
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Revised Surplus/(Deficit)</b>	<b>7 620</b>	<b>7 620</b>	<b>511</b>		<b>825</b>		<b>1 175</b>		<b>2 511</b>		<b>437</b>				

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11		
	Budget		First Quarter				Second Quarter				Year to Date			2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted			
<b>Waste Management</b>															
Operating Revenue	14 251	14 251	581	4.1%	718	5.0%	581	4.1%	1 880	13.2%	660	34.5%	(12.1%)		
Billed Service charges	5 515	5 515	581	10.5%	718	13.0%	581	10.5%	1 880	34.1%	660	26.4%	(12.1%)		
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	42.2%	-		
Other own revenue	8 736	8 736	-	-	-	-	-	-	-	-	-	-	-		
<b>Operating Expenditure</b>	6 139	6 139	246	4.0%	246	4.0%	246	4.0%	738	12.0%	246	71.7%	-		
Employee related costs	1 913	1 913	246	12.9%	246	12.9%	246	12.9%	738	38.6%	246	61.3%	-		
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	4 226	4 226	-	-	-	-	-	-	-	-	-	148.9%	-		
<b>Surplus/(Deficit)</b>	<b>8 112</b>	<b>8 112</b>	<b>335</b>		<b>472</b>		<b>335</b>		<b>1 142</b>		<b>414</b>				
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Revised Surplus/(Deficit)</b>	<b>8 112</b>	<b>8 112</b>	<b>335</b>		<b>472</b>		<b>335</b>		<b>1 142</b>		<b>414</b>				

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	157	1.2%	261	2.1%	416	3.3%	11 823	93.4%	12 658	22.7%	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	473	2.9%	333	2.0%	321	2.0%	15 224	93.1%	16 350	29.3%	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	212	8%	269	1.0%	288	1.1%	25 950	97.1%	26 718	47.9%	-	-
<b>Total By Income Source</b>	<b>842</b>	<b>1.5%</b>	<b>862</b>	<b>1.5%</b>	<b>1 026</b>	<b>1.8%</b>	<b>52 997</b>	<b>95.1%</b>	<b>55 727</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	290	12.5%	290	12.5%	290	12.5%	1 451	62.5%	2 322	4.2%	-	-
Business	77	12.5%	77	12.5%	77	12.5%	387	62.5%	619	1.1%	-	-
Households	474	9%	494	9%	658	1.2%	51 159	96.9%	52 785	94.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>842</b>	<b>1.5%</b>	<b>862</b>	<b>1.5%</b>	<b>1 026</b>	<b>1.8%</b>	<b>52 997</b>	<b>95.1%</b>	<b>55 727</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	1 592	15.6%	1 603	15.7%	1 822	17.9%	5 179	50.8%	10 196	43.1%
PAYE deductions	373	15.4%	408	16.8%	408	16.8%	1 236	51.0%	2 426	10.3%
VAT (output less input)	(669)	(52.7%)	(140)	(11.0%)	(174)	(13.7%)	(288)	(22.6%)	(1 271)	(5.4%)
Pensions / Retirement	178	2.2%	654	8.2%	654	8.2%	6 471	81.3%	7 957	33.6%
Loan repayments	327	17.8%	405	22.1%	55	3.0%	1 047	57.1%	1 834	7.8%
Trade Creditors	61	8.3%	23	3.1%	241	32.7%	412	56.0%	737	3.1%
Auditor-General	33	1.9%	25	1.4%	25	1.4%	1 697	95.3%	1 781	7.5%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 896</b>	<b>8.0%</b>	<b>2 977</b>	<b>12.6%</b>	<b>3 030</b>	<b>12.8%</b>	<b>15 756</b>	<b>66.6%</b>	<b>23 658</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Ms. Moleksane	051 713 9202
Financial Manager	MW Mphahleli	051 713 9213

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue



Part 4b: Operating Revenue and Expenditure by Function

	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
R thousands													
<b>Electricity</b>													
Operating Revenue	14 897	14 897	3	-	3	-	23	2%	29	2%	20	6.6%	10.3%
Billed Service charges	14 887	14 887	3	-	-	-	-	-	3	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	31	31	-	-	3	11.2%	23	72.9%	26	84.1%	20	13.3%	10.3%
<b>Operating Expenditure</b>	11 115	11 115	282	2.5%	410	3.7%	540	4.9%	1 232	11.1%	187	158.8%	188.8%
Employee related costs	891	891	114	12.7%	149	16.7%	172	19.3%	435	48.8%	-	-	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	9 244	9 244	90	1.0%	257	2.8%	353	3.8%	701	7.6%	71	72.4%	399.4%
Other expenditure	980	980	79	8.0%	4	4%	15	1.5%	97	9.9%	116	-	(87.1%)
<b>Surplus/(Deficit)</b>	<b>3 783</b>	<b>3 783</b>	<b>(279)</b>		<b>(406)</b>		<b>(518)</b>		<b>(1 204)</b>		<b>(167)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>3 783</b>	<b>3 783</b>	<b>(279)</b>		<b>(406)</b>		<b>(518)</b>		<b>(1 204)</b>		<b>(167)</b>		

Part 4c: Operating Revenue and Expenditure by Function

	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
R thousands													
<b>Waste Water Management</b>													
Operating Revenue	5 138	5 138	6 440	125.4%	340	6.6%	522	10.2%	7 303	142.1%	1 205	44.3%	(56.7%)
Billed Service charges	5 129	5 129	371	7.2%	340	6.6%	517	10.1%	1 229	24.0%	803	48.6%	(35.5%)
Transfers and subsidies	-	-	6 069	-	-	-	-	-	6 069	-	-	21.6%	-
Other own revenue	9	9	-	-	-	-	5	50.4%	5	50.4%	403	3 673.5%	(98.9%)
<b>Operating Expenditure</b>	<b>8 272</b>	<b>8 272</b>	<b>1 405</b>	<b>17.0%</b>	<b>1 379</b>	<b>16.7%</b>	<b>1 505</b>	<b>18.2%</b>	<b>4 289</b>	<b>51.8%</b>	<b>1 696</b>	<b>58.5%</b>	<b>(11.3%)</b>
Employee related costs	3 392	3 392	1 348	39.7%	1 322	39.0%	1 459	43.0%	4 128	121.7%	1 202	102.4%	21.4%
Bad and doubtful debt	1 077	1 077	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3 803	3 803	57	1.5%	57	1.5%	46	1.2%	161	4.2%	494	25.8%	(90.7%)
<b>Surplus/(Deficit)</b>	<b>(3 134)</b>	<b>(3 134)</b>	<b>5 035</b>		<b>(1 039)</b>		<b>(983)</b>		<b>3 014</b>		<b>(490)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>(3 134)</b>	<b>(3 134)</b>	<b>5 035</b>		<b>(1 039)</b>		<b>(983)</b>		<b>3 014</b>		<b>(490)</b>		

Part 4d: Operating Revenue and Expenditure by Function

	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
R thousands													
<b>Waste Management</b>													
Operating Revenue	3 458	3 458	174	5.0%	142	4.1%	166	4.8%	482	13.9%	784	38.2%	(78.8%)
Billed Service charges	3 458	3 458	174	5.0%	142	4.1%	166	4.8%	482	13.9%	523	50.0%	(68.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	261	-	(100.0%)
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>7 923</b>	<b>7 923</b>	<b>781</b>	<b>9.9%</b>	<b>922</b>	<b>11.6%</b>	<b>696</b>	<b>8.8%</b>	<b>2 399</b>	<b>30.3%</b>	<b>778</b>	<b>54.6%</b>	<b>(10.6%)</b>
Employee related costs	4 299	4 299	685	15.9%	682	15.9%	693	16.1%	2 061	47.9%	529	98.3%	30.9%
Bad and doubtful debt	1 037	1 037	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 587	2 587	96	3.7%	240	9.3%	3	1%	338	13.1%	249	35.9%	(98.8%)
<b>Surplus/(Deficit)</b>	<b>(4 465)</b>	<b>(4 465)</b>	<b>(607)</b>		<b>(780)</b>		<b>(530)</b>		<b>(1 917)</b>		<b>6</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>(4 465)</b>	<b>(4 465)</b>	<b>(607)</b>		<b>(780)</b>		<b>(530)</b>		<b>(1 917)</b>		<b>6</b>		

Part 5: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	114	2.5%	96	2.1%	93	2.0%	4 245	93.3%	4 547	9.3%	-	-
Electricity	-	-	-	-	0	1%	181	90.9%	181	4%	-	-
Property Rates	506	3.7%	625	4.5%	467	3.4%	12 207	88.4%	13 805	28.1%	-	-
Sanitation	300	3.9%	287	3.8%	281	3.7%	6 728	88.6%	7 596	15.5%	-	-
Refuse Removal	216	3.6%	209	3.5%	205	3.4%	5 317	89.4%	5 946	12.1%	-	-
Other	106	6%	105	6%	103	6%	16 727	98.2%	17 040	34.7%	-	-
<b>Total By Income Source</b>	<b>1 241</b>	<b>2.5%</b>	<b>1 321</b>	<b>2.7%</b>	<b>1 150</b>	<b>2.3%</b>	<b>45 404</b>	<b>92.4%</b>	<b>49 116</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	215	9.3%	221	9.6%	213	9.2%	1 665	72.0%	2 314	4.7%	-	-
Business	128	5.8%	112	5.1%	102	4.6%	1 883	84.6%	2 225	4.5%	-	-
Households	888	2.0%	976	2.2%	822	1.9%	41 440	93.9%	44 126	89.8%	-	-
Other	11	2.4%	12	2.6%	13	2.8%	415	92.2%	450	9%	-	-
<b>Total By Customer Group</b>	<b>1 241</b>	<b>2.5%</b>	<b>1 321</b>	<b>2.7%</b>	<b>1 150</b>	<b>2.3%</b>	<b>45 404</b>	<b>92.4%</b>	<b>49 116</b>	<b>100.0%</b>	-	-

Part 6: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	91 055	100.0%	91 055	95.6%
Trade Creditors	158	4.5%	369	10.6%	105	3.0%	2 865	81.9%	3 496	3.7%
Auditor-General	22	3.0%	-	-	33	4.6%	665	92.3%	721	8%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>180</b>	<b>2%</b>	<b>369</b>	<b>4%</b>	<b>138</b>	<b>1%</b>	<b>94 585</b>	<b>99.3%</b>	<b>95 272</b>	<b>100.0%</b>

Contact Details

Municipal Manager	K S Motsoeng	051 673 9602
Financial Manager	SM Lekhalanyane	051 673 9612

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue



**Free State: Xhariep(DC16)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Operating Revenue and Expenditure</b>													
Operating Revenue	37 060	37 060	13 918	37.6%	14 553	39.3%	20 435	55.1%	48 905	132.0%	4 214	101.6%	384.9%
Billed Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	37 060	37 060	13 918	37.6%	14 553	39.3%	20 435	55.1%	48 905	132.0%	4 214	101.6%	384.9%
Operating Expenditure	37 060	37 060	9 452	25.5%	11 399	30.8%	8 560	23.1%	29 411	79.4%	7 776	84.4%	10.1%
Employee related costs	25 472	25 472	4 889	19.2%	5 956	23.4%	5 241	20.6%	16 085	63.2%	4 198	74.3%	24.8%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	11 589	11 589	4 564	39.4%	5 443	47.0%	3 319	28.6%	13 326	115.0%	3 577	97.8%	(7.2%)
<b>Surplus/(Deficit)</b>	<b>(0)</b>	<b>(0)</b>	<b>4 465</b>		<b>3 154</b>		<b>11 875</b>		<b>19 494</b>		<b>(3 561)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>(0)</b>	<b>(0)</b>	<b>4 465</b>		<b>3 154</b>		<b>11 875</b>		<b>19 494</b>		<b>(3 561)</b>		

**Part 2: Capital Revenue and Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
Source of Finance	2 055	2 055	838	40.8%	-	-	6	.3%	844	41.1%	38	43.3%	(82.8%)
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	6	.3%	6	.3%	-	-	(100.0%)
Other	2 055	2 055	838	40.8%	-	-	-	-	838	40.8%	38	43.3%	(100.0%)
Capital Expenditure	2 055	2 055	847	41.2%	-	-	6	.3%	854	41.5%	38	43.3%	(82.8%)
Water and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 055	2 055	847	41.2%	-	-	6	.3%	854	41.5%	38	43.3%	(82.8%)

**Total Capital and Operating Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital and Operating Revenue</b>													
Operating Revenue	37 060	37 060	13 918	37.6%	14 553	39.3%	20 435	55.1%	48 905	132.0%	4 214	101.6%	384.9%
Capital Revenue	2 055	2 055	838	40.8%	-	-	6	.3%	844	41.1%	38	43.3%	(82.8%)
<b>Total Revenue</b>	<b>39 115</b>	<b>39 115</b>	<b>14 756</b>	<b>37.7%</b>	<b>14 553</b>	<b>37.2%</b>	<b>20 442</b>	<b>52.3%</b>	<b>49 750</b>	<b>127.2%</b>	<b>4 252</b>	<b>98.7%</b>	<b>380.8%</b>
<b>Capital and Operating Expenditure</b>													
Operating Expenditure	37 060	37 060	9 452	25.5%	11 399	30.8%	8 560	23.1%	29 411	79.4%	7 776	84.4%	10.1%
Capital Expenditure	2 055	2 055	847	41.2%	-	-	6	.3%	854	41.5%	38	43.3%	(82.8%)
<b>Total Expenditure</b>	<b>39 115</b>	<b>39 115</b>	<b>10 299</b>	<b>26.3%</b>	<b>11 399</b>	<b>29.1%</b>	<b>8 567</b>	<b>21.9%</b>	<b>30 265</b>	<b>77.4%</b>	<b>7 813</b>	<b>82.4%</b>	<b>9.6%</b>

**Part 3: Cash Receipts and Payments**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Cash Receipts and Payments</b>													
Opening Cash Balance	217	217	-	-	3 151	-	6 221	-	217	-	4 959	-	-
Cash receipts by source	37 060	37 060	13 850	37.4%	15 823	42.7%	21 391	57.7%	51 064	137.8%	4 078	89.5%	424.5%
Statutory receipts (including VAT)	500	500	-	-	5	-	4	-	10	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (operational and capital)	35 122	35 122	7 322	20.8%	14 457	41.2%	20 376	58.0%	42 155	120.0%	2 889	67.5%	605.3%
Other receipts	1 438	1 438	641	44.5%	1 360	94.6%	1 011	70.3%	3 012	209.4%	1 189	77.3%	(15.0%)
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Net increase (decr.) in assets / liabilities	-	-	5 888	-	-	-	-	-	5 888	-	-	-	(325.9%)
Cash payments by type	37 060	37 060	10 916	29.5%	12 753	34.4%	10 047	27.1%	33 715	91.0%	7 838	90.0%	28.2%
Employee related costs	25 472	25 472	3 575	14.0%	4 518	17.7%	4 605	18.1%	12 698	49.8%	2 789	57.8%	65.1%
Grant and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases - electr., water and sewerage	-	-	-	-	-	-	623	-	623	-	-	-	(100.0%)
Other payments to service providers	7 690	7 690	4 402	58.3%	5 662	73.6%	4 104	53.4%	14 249	185.3%	3 541	174.3%	15.9%
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows / payments	3 898	3 898	2 858	73.3%	2 573	66.0%	715	18.3%	6 146	157.7%	1 507	79.6%	(52.5%)
<b>Closing Cash Balance</b>	<b>217</b>	<b>217</b>	<b>3 151</b>		<b>6 221</b>		<b>17 566</b>		<b>17 566</b>		<b>1 199</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Water</b>													
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11				
	Budget		First Quarter				Second Quarter			Third Quarter				Year to Date		2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		Actual Expenditure	Total Expenditure as % of adjusted		
<b>Electricity</b>																	
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11				
	Budget		First Quarter				Second Quarter			Third Quarter				Year to Date		2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		Actual Expenditure	Total Expenditure as % of adjusted		
<b>Waste Water Management</b>																	
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11				
	Budget		First Quarter				Second Quarter			Third Quarter				Year to Date		2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		Actual Expenditure	Total Expenditure as % of adjusted		
<b>Waste Management</b>																	
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days				31 - 60 Days				61 - 90 Days				Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
	<b>Debtor Age Analysis By Income Source</b>																	
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	3.2%	30	1.6%	30	1.6%	1 755	93.6%	1 875	100.0%	1 875	100.0%	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>60</b>	<b>3.2%</b>	<b>30</b>	<b>1.6%</b>	<b>30</b>	<b>1.6%</b>	<b>1 755</b>	<b>93.6%</b>	<b>1 875</b>	<b>100.0%</b>	<b>1 875</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>																		
Government	47	2.6%	23	1.3%	23	1.3%	1 675	94.7%	1 768	94.3%	1 768	94.3%	-	-	-	-	-	-
Business	14	12.9%	7	6.4%	7	6.4%	80	74.3%	108	5.7%	108	5.7%	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>60</b>	<b>3.2%</b>	<b>30</b>	<b>1.6%</b>	<b>30</b>	<b>1.6%</b>	<b>1 755</b>	<b>93.6%</b>	<b>1 875</b>	<b>100.0%</b>	<b>1 875</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days				31 - 60 Days				61 - 90 Days				Over 90 Days		Total			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%				
	<b>Creditor Age Analysis</b>																	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	294	13.1%	109	4.8%	497	22.1%	1 346	60.0%	2 246	86.6%	2 246	86.6%	210	8.6%	2 456	91.4%	-	-
<b>Total</b>	<b>294</b>	<b>12.0%</b>	<b>109</b>	<b>4.4%</b>	<b>497</b>	<b>20.2%</b>	<b>1 556</b>	<b>63.4%</b>	<b>2 456</b>	<b>100.0%</b>	<b>2 456</b>	<b>100.0%</b>	<b>210</b>	<b>8.6%</b>	<b>2 666</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

**Contact Details**

Municipal Manager	T L Mkhwanne	051 713 9304
Financial Manager	C Tlanyanti	051 713 9307

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

**Free State: Naledi (Fs)(FS171)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

	2010/11										2009/10		O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	44 948	44 948	9 729	21.6%	14 093	31.4%	9 510	21.2%	33 332	74.2%	9 154	55.4%	3.9%	
Billed Property rates	2 355	2 355	986	41.9%	612	26.0%	589	25.0%	2 188	92.9%	653	1 095.7%	(9.8%)	
Billed Service charges	8 222	8 222	2 424	29.5%	305	3.7%	447	5.4%	3 177	38.6%	2 071	-	(78.4%)	
Other own revenue	34 370	34 370	6 319	18.4%	13 176	38.3%	8 473	24.7%	27 968	81.4%	6 430	35.3%	31.8%	
<b>Operating Expenditure</b>	44 608	44 608	10 987	24.6%	9 455	21.2%	8 172	18.3%	28 614	64.1%	7 739	65.3%	5.6%	
Employee related costs	22 005	22 005	5 929	26.9%	5 764	26.2%	5 179	23.5%	16 872	76.7%	5 695	77.7%	(9.1%)	
Bad and doubtful debt	3 866	3 866	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	16 738	16 738	5 059	30.2%	3 691	22.0%	2 993	17.9%	11 743	70.2%	2 044	47.7%	46.5%	
<b>Surplus/(Deficit)</b>	<b>340</b>	<b>340</b>	<b>(1 258)</b>		<b>4 638</b>		<b>1 338</b>		<b>4 718</b>		<b>1 415</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>340</b>	<b>340</b>	<b>(1 258)</b>		<b>4 638</b>		<b>1 338</b>		<b>4 718</b>		<b>1 415</b>			

**Part 2: Capital Revenue and Expenditure**

	2010/11										2009/10		O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	12 744	12 744	126	1.0%	4 524	35.5%	417	3.3%	5 067	39.8%	25	-	1 576.2%
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	12 744	12 744	126	1.0%	4 524	35.5%	417	3.3%	5 067	39.8%	25	-	1 576.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure</b>	12 744	12 744	126	1.0%	4 524	35.5%	417	3.3%	5 067	39.8%	25	-	1 576.2%
Water and Sanitation	7 200	7 200	13	.2%	4	.1%	-	-	17	2%	7	3.6%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	4 544	4 544	-	-	4 517	99.0%	416	9.1%	4 933	108.1%	-	-	(100.0%)
Other	980	980	113	11.5%	3	.3%	1	.1%	117	11.9%	18	6%	(94.2%)

**Total Capital and Operating Expenditure**

	2010/11										2009/10		O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital and Operating Revenue</b>													
Operating Revenue	44 948	44 948	9 729	21.6%	14 093	31.4%	9 510	21.2%	33 332	74.2%	9 154	55.4%	3.9%
Capital Revenue	12 744	12 744	126	1.0%	4 524	35.5%	417	3.3%	5 067	39.8%	25	-	1 576.2%
<b>Total Revenue</b>	<b>57 692</b>	<b>57 692</b>	<b>9 855</b>	<b>17.1%</b>	<b>18 618</b>	<b>32.3%</b>	<b>9 927</b>	<b>17.2%</b>	<b>38 399</b>	<b>66.6%</b>	<b>9 179</b>	<b>55.8%</b>	<b>8.1%</b>
<b>Capital and Operating Expenditure</b>													
Operating Expenditure	44 608	44 608	10 987	24.6%	9 455	21.2%	8 172	18.3%	28 614	64.1%	7 739	65.3%	5.6%
Capital Expenditure	12 744	12 744	126	1.0%	4 524	35.5%	417	3.3%	5 067	39.8%	25	-	1 576.2%
<b>Total Expenditure</b>	<b>57 352</b>	<b>57 352</b>	<b>11 113</b>	<b>19.4%</b>	<b>13 979</b>	<b>24.4%</b>	<b>8 589</b>	<b>15.0%</b>	<b>33 681</b>	<b>58.7%</b>	<b>7 764</b>	<b>47.5%</b>	<b>10.6%</b>

**Part 3: Cash Receipts and Payments**

	2010/11										2009/10		O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Cash Receipts and Payments</b>													
<b>Opening Cash Balance</b>	719	719	719		8 114		12 132		719		7 269		
<b>Cash receipts by source</b>	44 941	44 941	34 754	77.3%	23 003	51.2%	16 761	37.3%	74 518	165.8%	15 187	83.2%	10.4%
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	10 574	10 574	246	2.3%	1 323	12.5%	917	3.0%	1 886	17.8%	8 413	68.1%	(96.2%)
Transfers (operational and capital)	32 165	32 165	20 879	64.9%	15 245	47.4%	11 774	36.6%	47 897	148.9%	11 571	129.3%	1.8%
Other receipts	2 202	2 202	13 136	596.6%	6 181	280.7%	4 134	187.7%	23 450	1 065.0%	4 (878)	(84.7%)	(184.7%)
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Net increase (decr.) in assets / liabilities	-	-	493		255		537		1 284		82	48.8%	557.2%
<b>Cash payments by type</b>	57 353	57 353	27 359	47.7%	18 986	33.1%	11 491	20.0%	57 835	100.8%	13 085	83.6%	(12.2%)
Employee related costs	20 437	20 437	6 917	33.8%	4 574	22.4%	4 814	23.6%	16 305	79.8%	3 660	83.6%	31.6%
Grant and subsidies	-	-	5		184		216		405		-	-	(100.0%)
Bulk Purchases - electr., water and sewerage	-	-	-	-	-	-	-	-	-	-	-	-	-
Other payments to service providers	3 563	3 563	4 928	138.3%	687	19.3%	2 769	77.7%	8 384	235.3%	2 201	467.3%	25.8%
Capital assets	-	-	2 113		3 349		1 551		7 013		545	41.8%	184.8%
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows / payments	33 353	33 353	13 396	40.2%	10 192	30.6%	2 141	6.4%	25 729	77.1%	6 680	63.1%	(67.9%)
<b>Closing Cash Balance</b>	<b>(11 693)</b>	<b>(11 693)</b>	<b>8 114</b>		<b>12 132</b>		<b>17 402</b>		<b>17 402</b>		<b>9 372</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

	2010/11										2009/10		O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Water</b>													
<b>Operating Revenue</b>	5 688	5 688	1 327	23.3%	794	14.0%	745	13.1%	2 866	50.4%	1 659	53.0%	(55.1%)
Billed Service charges	2 936	2 936	754	25.7%	49	1.7%	114	3.9%	917	31.2%	1 018	21.8%	(88.9%)
Transfers and subsidies	2 750	2 750	573	20.8%	745	27.1%	630	22.9%	1 948	70.8%	641	21.8%	(1.7%)
Other own revenue	2	2	0	18.5%	0	29.9%	0	19.6%	1	68.0%	0	1%	12.4%
<b>Operating Expenditure</b>	9 372	9 372	2 108	22.5%	1 175	12.5%	1 249	13.3%	4 533	48.4%	926	54.5%	34.9%
Employee related costs	1 553	1 553	395	25.4%	593	38.2%	374	24.1%	1 363	87.8%	416	76.4%	(10.0%)
Bad and doubtful debt	369	369	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	5 450	5 450	1 713	31.4%	582	10.7%	875	16.1%	3 170	58.2%	511	45.4%	71.4%
<b>Surplus/(Deficit)</b>	<b>(3 684)</b>	<b>(3 684)</b>	<b>(781)</b>		<b>(381)</b>		<b>(505)</b>		<b>(1 667)</b>		<b>732</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>(3 684)</b>	<b>(3 684)</b>	<b>(781)</b>		<b>(381)</b>		<b>(505)</b>		<b>(1 667)</b>		<b>732</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Electricity</b>													
Operating Revenue	345	345	44	12.6%	57	16.4%	65	18.9%	166	48.0%	1 863	90.8%	(96.5%)
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	209	209	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	136	136	44	32.0%	57	41.6%	65	48.0%	166	121.6%	1 863	1 467.8%	(96.5%)
<b>Operating Expenditure</b>	340	340	234	68.9%	159	46.8%	65	19.1%	458	134.9%	161	113.1%	(59.6%)
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	340	340	234	68.9%	159	46.8%	65	19.1%	458	134.9%	161	113.1%	(59.6%)
<b>Surplus/(Deficit)</b>	6	6	(191)		(102)		0		(293)		1 702		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	6	6	(191)		(102)		0		(293)		1 702		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Water Management</b>													
Operating Revenue	3 703	3 703	1 079	29.1%	290	7.8%	335	9.1%	1 704	46.0%	947	69.3%	(64.6%)
Billed Service charges	3 165	3 165	966	30.5%	144	4.6%	212	6.7%	1 323	41.8%	834	64.6%	(74.6%)
Transfers and subsidies	538	538	112	20.8%	146	27.1%	123	22.9%	381	70.9%	114	12.1%	8.7%
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	4 466	4 466	623	14.0%	659	14.8%	590	13.2%	1 872	41.9%	811	66.3%	(27.3%)
Employee related costs	1 895	1 895	584	30.8%	563	29.7%	588	31.0%	1 735	91.6%	807	107.8%	(27.1%)
Bad and doubtful debt	1 287	1 287	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 284	1 284	40	3.1%	96	7.5%	1	1%	137	10.7%	5	12.2%	(69.4%)
<b>Surplus/(Deficit)</b>	(763)	(763)	455		(369)		(255)		(168)		136		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	(763)	(763)	455		(369)		(255)		(168)		136		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Management</b>													
Operating Revenue	3 134	3 134	915	29.2%	386	12.3%	353	11.3%	1 654	52.8%	234	24.9%	50.8%
Billed Service charges	2 121	2 121	704	33.2%	112	5.3%	121	5.7%	937	44.2%	220	15.1%	(44.6%)
Transfers and subsidies	1 013	1 013	211	20.8%	274	27.1%	232	22.9%	718	70.8%	15	2.4%	1 482.6%
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	3 171	3 171	305	9.6%	296	9.3%	305	9.6%	907	28.6%	92	18.2%	231.3%
Employee related costs	1 089	1 089	267	24.5%	296	27.2%	305	28.0%	868	79.8%	77	35.7%	297.8%
Bad and doubtful debt	204	204	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 878	1 878	38	2.0%	-	-	-	-	38	2.0%	15	1.9%	(100.0%)
<b>Surplus/(Deficit)</b>	(37)	(37)	610		89		48		747		142		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	(37)	(37)	610		89		48		747		142		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	687	4.4%	353	2.2%	349	2.2%	14 354	91.2%	15 743	30.6%	-	-
Electricity	(0)	(0.0%)	-	-	-	-	225	100.0%	224	4%	-	-
Property Rates	29	4%	101	1.2%	100	1.2%	7 989	97.2%	8 220	16.0%	-	-
Sanitation	714	4.7%	344	2.3%	342	2.2%	13 794	90.8%	15 195	29.5%	-	-
Refuse Removal	528	5.0%	258	2.4%	256	2.4%	9 611	90.2%	10 653	20.7%	-	-
Other	(1 200)	(82.4%)	17	1.2%	15	1.0%	2 623	180.2%	1 456	2.8%	-	-
<b>Total By Income Source</b>	759	1.5%	1 074	2.1%	1 063	2.1%	48 596	94.4%	51 491	100.0%	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	(504)	(19.5%)	29	1.1%	29	1.1%	3 032	117.2%	2 587	5.0%	-	-
Business	(319)	(23.3%)	16	1.5%	17	1.5%	1 415	125.3%	1 129	2.2%	-	-
Households	1 581	3.4%	1 016	2.2%	1 005	2.1%	43 574	92.4%	47 176	91.6%	-	-
Other	1	1%	12	2.0%	12	2.1%	575	95.8%	600	1.2%	-	-
<b>Total By Customer Group</b>	759	1.5%	1 074	2.1%	1 063	2.1%	48 596	94.4%	51 491	100.0%	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	46	34.1%	90	65.9%	-	-	-	-	136	5%
Bulk Water	527	2.7%	-	-	418	2.1%	18 850	95.2%	19 796	74.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	428	9.2%	460	9.9%	466	10.0%	3 309	71.0%	4 662	17.5%
Other	471	22.3%	184	8.7%	142	6.7%	1 320	62.4%	2 117	7.9%
<b>Total</b>	1 472	5.5%	734	2.7%	1 026	3.8%	23 479	87.9%	26 711	100.0%

**Contact Details**

Municipal Manager	M Lerala	051 541 0012
Financial Manager	Majola Mokoape	051 541 0012

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

**Free State: Mangaung(FS172)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part 1: Operating Revenue and Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
Operating Revenue	3 319 105	3 754 595	827 045	24.9%	803 327	24.2%	728 010	19.4%	2 358 382	62.8%	661 308	59.7%	10.1%	
Billed Property rates	394 830	394 830	98 887	25.0%	99 009	25.1%	107 689	27.3%	305 585	77.4%	87 805	80.5%	22.6%	
Billed Service charges	1 657 194	1 774 287	441 318	26.6%	448 253	27.0%	405 202	22.8%	1 294 773	73.0%	345 426	67.9%	17.3%	
Other own revenue	1 267 081	1 585 478	286 840	22.6%	256 065	20.2%	215 118	13.6%	758 023	47.8%	228 078	46.5%	(5.7%)	
Operating Expenditure	2 988 324	3 080 947	673 927	22.6%	634 550	21.2%	635 752	20.6%	1 944 228	63.1%	573 579	67.3%	10.8%	
Employee related costs	916 765	817 290	212 994	23.2%	210 607	23.0%	215 104	26.3%	638 705	78.1%	198 702	72.6%	8.3%	
Bad and doubtful debt	87 557	91 557	21 889	25.0%	21 889	25.0%	21 889	23.9%	65 668	71.7%	13 881	75.0%	57.7%	
Bulk purchases	986 922	984 922	260 465	26.4%	242 196	24.5%	195 906	19.9%	698 567	70.9%	113 554	63.7%	72.8%	
Other expenditure	997 079	1 187 178	178 579	17.9%	159 857	16.0%	202 853	17.1%	541 288	45.6%	247 642	65.8%	(18.1%)	
<b>Surplus/(Deficit)</b>	<b>330 781</b>	<b>673 648</b>	<b>153 118</b>		<b>168 777</b>		<b>92 259</b>		<b>414 154</b>		<b>87 729</b>			
Capital transfers and other adjustments														
<b>Revised Surplus/(Deficit)</b>	<b>330 781</b>	<b>673 648</b>	<b>153 118</b>		<b>168 777</b>		<b>92 259</b>		<b>414 154</b>		<b>87 729</b>			

**Part 2: Capital Revenue and Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
Source of Finance	373 256	789 711	64 571	17.3%	131 871	35.3%	96 602	12.2%	293 044	37.1%	143 880	47.6%	(32.9%)
External loans	69 970	69 970	(815)	(1.2%)	1 246	1.8%	6 194	8.9%	6 625	9.5%	-	7%	(100.0%)
Internal contributions	60 199	185 176	25 627	42.6%	74 173	123.2%	34 465	18.6%	134 264	72.5%	46 695	51.0%	(26.2%)
Transfers and subsidies	211 520	502 081	36 626	17.3%	51 212	24.2%	52 507	10.5%	140 344	29.0%	95 135	46.7%	(44.8%)
Other	31 568	32 484	3 134	9.9%	5 241	16.6%	3 436	10.6%	11 810	36.4%	2 050	53.4%	67.6%
Capital Expenditure	373 256	789 711	64 571	17.3%	131 871	35.3%	96 602	12.2%	293 044	37.1%	143 880	47.6%	(32.9%)
Water and Sanitation	176 901	158 407	14 062	7.9%	29 684	18.8%	14 921	9.4%	58 667	37.0%	3 974	13.0%	275.5%
Electricity	54 488	118 911	6 059	11.1%	6 410	12.1%	7 039	6.0%	19 687	16.8%	15 311	69.8%	(54.0%)
Housing	8 000	13 417	1 903	23.8%	2 804	35.1%	465	3.5%	5 172	38.6%	2 310	46.7%	(79.8%)
Roads, pavements, bridges and storm water	100 552	181 684	2 402	2.4%	32 988	32.8%	34 204	18.8%	69 594	38.3%	55 791	58.2%	(38.7%)
Other	33 315	319 293	40 165	120.6%	59 786	179.5%	39 973	12.5%	139 924	43.8%	66 494	44.0%	(39.9%)

**Total Capital and Operating Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital and Operating Revenue</b>													
Operating Revenue	3 319 105	3 754 595	827 045	24.9%	803 327	24.2%	728 010	19.4%	2 358 382	62.8%	661 308	59.7%	10.1%
Capital Revenue	373 256	789 711	64 571	17.3%	131 871	35.3%	96 602	12.2%	293 044	37.1%	143 880	47.6%	(32.9%)
<b>Total Revenue</b>	<b>3 692 361</b>	<b>4 544 306</b>	<b>891 616</b>	<b>24.1%</b>	<b>935 198</b>	<b>20.6%</b>	<b>824 612</b>	<b>18.1%</b>	<b>2 651 426</b>	<b>58.3%</b>	<b>805 188</b>	<b>57.0%</b>	<b>2.4%</b>
<b>Capital and Operating Expenditure</b>													
Operating Expenditure	2 988 324	3 080 947	673 927	22.6%	634 550	21.2%	635 752	20.6%	1 944 228	63.1%	573 579	67.3%	10.8%
Capital Expenditure	373 256	789 711	64 571	17.3%	131 871	35.3%	96 602	12.2%	293 044	37.1%	143 880	47.6%	(32.9%)
<b>Total Expenditure</b>	<b>3 361 580</b>	<b>3 870 658</b>	<b>738 498</b>	<b>22.0%</b>	<b>766 421</b>	<b>19.8%</b>	<b>732 353</b>	<b>18.9%</b>	<b>2 237 272</b>	<b>57.8%</b>	<b>717 459</b>	<b>62.3%</b>	<b>2.1%</b>

**Part 3: Cash Receipts and Payments**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Cash Receipts and Payments</b>													
Opening Cash Balance	9 877	15 168	15 168		8 375		8 343		15 168		43 573		
Cash receipts by source	3 010 064	3 883 615	757 669	25.2%	819 860	27.2%	908 682	23.4%	2 486 211	64.0%	756 151	80.0%	20.2%
Statutory receipts (including VAT)		397 321									54 863		(100.0%)
Service charges	1 864 341	1 763 712	518 205	27.9%	543 839	29.2%	527 002	29.9%	1 589 046	90.1%	427 926	69.0%	23.2%
Transfers (operational and capital)	735 236	631 298	316 538	43.1%	178 032	24.2%	138 497	50.5%	813 067	128.8%	151 575	93.2%	109.9%
Other receipts	334 435	238 385	18 660	5.6%	107 500	32.1%	38 957	16.3%	165 116	69.3%	11 715	39.4%	232.5%
Contributions recognised - cap. & contr. assets	-	20 582	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	69 970	79 154	-	-	-	-	6 220	7.9%	6 220	7.9%	-	-	(100.0%)
Net increase (decr.) in assets / liabilities	6 081	753 163	(95 734)	(157.4%)	(9 511)	(156.4%)	18 007	2.4%	(87 238)	(11.6%)	109 891	26 478.4%	(83.6%)
Cash payments by type	2 983 576	3 894 029	764 462	25.6%	819 893	27.5%	735 122	18.9%	2 319 476	59.6%	714 402	79.4%	2.9%
Employee related costs	800 226	807 321	192 378	24.0%	174 269	21.8%	190 140	23.6%	556 786	69.0%	160 227	72.2%	18.7%
Grant and subsidies	-	2 189	-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases - electr., water and sewerage	-	1 096 879	-	-	-	-	-	-	-	-	-	-	-
Other payments to service providers	1 801 195	625 216	416 562	23.1%	491 733	27.3%	443 054	70.9%	1 351 349	216.1%	388 042	88.1%	14.2%
Capital assets	373 256	734 417	154 560	41.4%	145 066	38.9%	100 669	13.7%	400 296	54.5%	164 023	69.8%	(38.6%)
Repayment of borrowing	3 498	3 500	107	3.1%	1 463	41.8%	115	3.3%	1 686	48.2%	902	51.5%	(87.3%)
Other cash flows / payments	5 400	624 507	854	15.8%	7 361	136.3%	144	2%	9 359	1.5%	1 208	57.1%	(5.3%)
Closing Cash Balance	36 365	4 753	8 375		8 343		181 903		181 903		85 323		

**Part 4: Operating Revenue and Expenditure by Function**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Water</b>													
Operating Revenue	473 737	473 736	119 768	25.3%	194 637	41.1%	108 909	23.0%	423 315	89.4%	106 520	71.7%	2.2%
Billed Service charges	330 520	330 520	63 503	18.9%	149 610	44.2%	75 098	22.2%	289 211	85.1%	77 060	62.6%	(2.5%)
Transfers and subsidies	134 674	134 674	56 114	41.7%	44 891	33.3%	33 668	25.0%	134 674	100.0%	29 352	102.3%	14.7%
Other own revenue	543	542	150	27.7%	136	25.1%	143	26.4%	429	79.3%	107	33.2%	33.0%
Operating Expenditure	344 812	340 632	91 732	26.6%	97 476	28.3%	84 676	24.9%	273 884	80.4%	64 850	67.8%	30.6%
Employee related costs	44 247	44 247	11 856	26.8%	11 271	25.5%	12 002	27.1%	35 128	79.4%	10 675	80.8%	12.4%
Bad and doubtful debt	16 200	16 200	4 050	25.0%	4 050	25.0%	4 050	25.0%	12 150	75.0%	3 750	75.0%	8.0%
Bulk purchases	215 232	215 232	55 252	25.7%	64 852	30.1%	50 684	23.5%	170 789	79.4%	36 019	62.9%	40.7%
Other expenditure	69 134	64 953	20 574	29.8%	17 302	25.0%	17 941	27.6%	55 817	85.9%	14 406	74.3%	24.5%
<b>Surplus/(Deficit)</b>	<b>128 925</b>	<b>133 104</b>	<b>28 037</b>		<b>97 162</b>		<b>24 233</b>		<b>149 431</b>		<b>41 670</b>		
Capital transfers and other adjustments													
<b>Revised Surplus/(Deficit)</b>	<b>128 925</b>	<b>133 104</b>	<b>28 037</b>		<b>97 162</b>		<b>24 233</b>		<b>149 431</b>		<b>41 670</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11				
	Budget		First Quarter				Second Quarter			Third Quarter				Year to Date		2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		Actual Expenditure	Total Expenditure as % of adjusted		
<b>Electricity</b>																	
Operating Revenue	1 236 488	1 357 082	341 204	27.6%	266 997	21.6%	306 069	22.6%	914 270	67.4%	260 416	65.7%	17.5%				
Billed Service charges	1 167 997	1 285 090	339 963	29.1%	260 892	22.3%	299 509	23.3%	900 363	70.1%	235 560	68.4%	27.1%				
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other own revenue	68 492	71 992	1 243	1.8%	6 105	8.9%	6 560	9.1%	13 908	19.3%	24 855	48.2%	(73.6%)				
<b>Operating Expenditure</b>	1 189 288	1 224 696	277 737	23.4%	244 940	20.6%	229 397	18.7%	752 073	61.4%	192 755	69.0%	19.0%				
Employee related costs	117 499	133 757	25 529	21.7%	25 404	21.6%	26 930	20.1%	77 862	58.2%	27 492	71.5%	(2.0%)				
Bad and doubtful debt	21 357	25 357	5 339	25.0%	5 339	25.0%	5 339	21.1%	16 018	63.2%	2 631	75.0%	102.9%				
Bulk purchases	771 691	769 691	205 213	26.6%	177 344	23.0%	145 222	18.9%	527 778	68.6%	77 335	63.9%	87.8%				
Other expenditure	278 741	295 891	41 656	14.9%	38 853	13.2%	51 906	17.5%	130 415	44.1%	85 296	78.4%	(39.1%)				
<b>Surplus/(Deficit)</b>	47 201	132 386	63 468	-	22 057	-	76 672	-	162 197	-	67 661	-	-				
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Revised Surplus/(Deficit)</b>	47 201	132 386	63 468	-	22 057	-	76 672	-	162 197	-	67 661	-	-				

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11				
	Budget		First Quarter				Second Quarter			Third Quarter				Year to Date		2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		Actual Expenditure	Total Expenditure as % of adjusted		
<b>Waste Water Management</b>																	
Operating Revenue	297 717	297 715	99 879	33.5%	87 156	29.3%	67 494	22.7%	254 529	85.5%	65 133	88.9%	3.6%				
Billed Service charges	145 019	145 019	36 461	25.1%	36 451	25.1%	29 192	20.1%	102 104	70.4%	31 663	77.7%	(7.8%)				
Transfers and subsidies	151 149	151 149	62 979	41.7%	50 383	33.3%	37 787	25.0%	151 149	100.0%	32 943	102.3%	14.7%				
Other own revenue	1 549	1 547	439	28.4%	322	20.8%	515	33.3%	1 276	82.5%	527	37.3%	(2.2%)				
<b>Operating Expenditure</b>	117 094	119 535	24 108	20.6%	18 591	15.9%	25 977	21.7%	68 676	57.5%	21 813	68.5%	19.1%				
Employee related costs	44 600	44 600	11 710	26.3%	10 743	24.1%	11 419	25.6%	33 872	75.9%	10 409	75.5%	9.7%				
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-				
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other expenditure	72 494	74 935	12 399	17.1%	7 847	10.8%	14 558	19.4%	34 804	46.4%	11 404	63.7%	27.7%				
<b>Surplus/(Deficit)</b>	180 623	178 180	75 770	-	68 566	-	41 516	-	185 852	-	43 320	-	-				
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Revised Surplus/(Deficit)</b>	180 623	178 180	75 770	-	68 566	-	41 516	-	185 852	-	43 320	-	-				

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11				
	Budget		First Quarter				Second Quarter			Third Quarter				Year to Date		2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		Actual Expenditure	Total Expenditure as % of adjusted		
<b>Waste Management</b>																	
Operating Revenue	5 789	5 789	1 405	24.3%	1 314	22.7%	1 518	26.2%	4 237	73.2%	1 154	73.6%	31.6%				
Billed Service charges	5 658	5 658	1 392	24.6%	1 300	23.0%	1 403	24.8%	4 096	72.4%	1 143	74.8%	22.8%				
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other own revenue	131	131	13	9.9%	14	10.9%	115	87.6%	142	108.4%	11	19.7%	915.1%				
<b>Operating Expenditure</b>	85 477	70 248	17 833	20.9%	16 514	19.3%	18 030	25.7%	52 378	74.6%	20 364	76.1%	(11.5%)				
Employee related costs	47 564	46 264	12 612	26.5%	11 846	24.9%	12 236	26.4%	36 694	79.3%	11 612	79.9%	5.4%				
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-				
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other expenditure	37 913	23 984	5 221	13.8%	4 668	12.3%	5 794	24.2%	15 684	65.4%	8 752	71.1%	(33.8%)				
<b>Surplus/(Deficit)</b>	(79 688)	(64 459)	(16 428)	-	(15 200)	-	(16 512)	-	(48 140)	-	(19 210)	-	-				
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Revised Surplus/(Deficit)</b>	(79 688)	(64 459)	(16 428)	-	(15 200)	-	(16 512)	-	(48 140)	-	(19 210)	-	-				

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	41 980	7.9%	24 592	4.6%	30 216	5.7%	437 832	81.9%	534 619	37.8%	-	-
Electricity	111 223	40.5%	24 500	8.9%	17 653	6.4%	121 424	44.2%	274 811	19.4%	-	-
Property Rates	31 323	9.1%	12 331	3.6%	10 396	3.0%	290 132	84.3%	344 182	24.3%	-	-
Sanitation	13 740	7.8%	5 900	3.3%	4 944	2.8%	151 751	86.1%	176 335	12.5%	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 130	2.5%	1 512	1.8%	1 268	1.5%	81 214	94.3%	86 124	6.1%	-	-
<b>Total By Income Source</b>	200 396	14.2%	68 834	4.9%	64 476	4.6%	1 082 364	76.4%	1 416 071	100.0%	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	12 650	15.3%	5 341	6.4%	4 287	5.2%	60 664	73.1%	82 943	5.9%	-	-
Business	97 693	38.3%	24 423	9.1%	16 551	6.2%	130 087	48.4%	268 764	19.0%	-	-
Households	82 407	8.3%	37 870	3.8%	42 545	4.3%	830 963	83.6%	993 784	70.2%	-	-
Other	7 647	10.8%	1 170	1.7%	1 093	1.5%	60 670	86.0%	70 580	5.0%	-	-
<b>Total By Customer Group</b>	200 396	14.2%	68 834	4.9%	64 476	4.6%	1 082 364	76.4%	1 416 071	100.0%	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	33 420	100.0%	-	-	-	-	-	-	33 420	23.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	58 844	54.7%	18 112	16.8%	5 227	4.9%	25 394	23.6%	107 576	76.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	92 264	65.4%	18 112	12.8%	5 227	3.7%	25 394	18.0%	140 996	100.0%

**Contact Details**

Municipal Manager	SJ Mabi	051 405 8621
Financial Manager	B.R. Teye	051 405 8625

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

**Free State: Mantsopa(FS173)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
Operating Revenue	148 219	178 396	46 757	31.5%	65 264	44.0%	18 924	10.6%	130 945	73.4%	28 129	85.4%	(32.7%)	
Billed Property rates	11 329	11 329	2 734	24.1%	2 739	24.2%	2 896	25.6%	8 368	73.9%	2 577	79.1%	12.4%	
Billed Service charges	68 927	67 505	15 609	22.6%	13 616	19.8%	12 941	19.2%	42 167	62.5%	11 030	66.3%	17.3%	
Other own revenue	67 962	99 562	28 414	41.8%	48 910	72.0%	3 087	3.1%	80 410	80.8%	14 522	105.0%	(78.7%)	
Operating Expenditure	138 803	140 125	31 835	22.9%	36 229	26.1%	26 127	18.6%	94 191	67.2%	32 945	62.0%	(20.7%)	
Employee related costs	52 992	53 182	11 118	21.0%	11 170	21.1%	12 145	22.8%	34 433	64.7%	10 997	74.7%	10.4%	
Bad and doubtful debt	-	-	1	-	3	-	60	-	64	-	-	-	(100.0%)	
Bulk purchases	19 521	20 758	7 737	39.6%	4 175	21.4%	3 620	17.4%	15 531	74.8%	3 028	71.3%	19.5%	
Other expenditure	66 290	66 186	12 979	19.6%	20 881	31.5%	10 303	15.6%	44 163	66.7%	18 920	51.4%	(45.5%)	
<b>Surplus/(Deficit)</b>	<b>9 415</b>	<b>38 271</b>	<b>14 922</b>		<b>29 036</b>		<b>(7 203)</b>		<b>36 754</b>		<b>(4 816)</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>9 415</b>	<b>38 271</b>	<b>14 922</b>		<b>29 036</b>		<b>(7 203)</b>		<b>36 754</b>		<b>(4 816)</b>			

**Part 2: Capital Revenue and Expenditure**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
Source of Finance	39 532	39 532	3 228	8.2%	5 628	14.2%	9 389	23.8%	18 244	46.2%	5 791	36.2%	62.1%
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	18 117	18 117	280	1.5%	4 369	24.1%	6 248	34.5%	10 897	60.1%	3 512	44.7%	77.9%
Other	21 415	21 415	2 947	13.8%	1 259	5.9%	3 141	14.7%	7 347	34.3%	2 279	25.8%	37.9%
Capital Expenditure	39 532	39 532	3 228	8.2%	5 628	14.2%	9 389	23.8%	18 244	46.2%	5 791	36.2%	62.1%
Water and Sanitation	24 085	24 085	323	1.3%	4 159	17.3%	3 527	14.6%	8 009	33.3%	3 655	37.3%	(3.5%)
Electricity	115	115	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	9 608	9 608	2 893	30.1%	1 165	12.1%	5 355	55.7%	9 413	98.0%	1 265	39.0%	323.3%
Other	5 724	5 724	12	0.2%	303	5.3%	507	8.9%	622	14.4%	871	29.7%	(41.8%)

**Total Capital and Operating Expenditure**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital and Operating Revenue</b>													
Operating Revenue	148 219	178 396	46 757	31.5%	65 264	44.0%	18 924	10.6%	130 945	73.4%	28 129	85.4%	(32.7%)
Capital Revenue	39 532	39 532	3 228	8.2%	5 628	14.2%	9 389	23.8%	18 244	46.2%	5 791	36.2%	62.1%
<b>Total Revenue</b>	<b>187 751</b>	<b>217 928</b>	<b>49 985</b>	<b>26.6%</b>	<b>70 892</b>	<b>32.5%</b>	<b>28 313</b>	<b>13.0%</b>	<b>149 190</b>	<b>68.5%</b>	<b>33 919</b>	<b>75.9%</b>	<b>(16.5%)</b>
<b>Capital and Operating Expenditure</b>													
Operating Expenditure	138 803	140 125	31 835	22.9%	36 229	26.1%	26 127	18.6%	94 191	67.2%	32 945	62.0%	(20.7%)
Capital Expenditure	39 532	39 532	3 228	8.2%	5 628	14.2%	9 389	23.8%	18 244	46.2%	5 791	36.2%	62.1%
<b>Total Expenditure</b>	<b>178 335</b>	<b>179 657</b>	<b>35 063</b>	<b>19.7%</b>	<b>41 856</b>	<b>23.3%</b>	<b>35 516</b>	<b>19.8%</b>	<b>112 435</b>	<b>62.8%</b>	<b>38 735</b>	<b>57.0%</b>	<b>(8.3%)</b>

**Part 3: Cash Receipts and Payments**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Cash Receipts and Payments</b>													
Opening Cash Balance	500	-	863	-	1 194	-	4 854	-	863	-	380	-	-
Cash receipts by source	158 118	123 482	40 890	25.9%	36 745	23.2%	38 473	31.2%	116 108	94.0%	39 412	56.9%	(2.4%)
Statutory receipts (including VAT)	6 863	11 328	-	-	-	-	-	-	-	-	-	-	-
Service charges	71 005	71 614	17 902	25.3%	13 528	19.1%	12 886	18.0%	44 396	62.0%	11 044	48.2%	16.7%
Transfers (operational and capital)	76 600	-	27 808	36.3%	34 717	45.3%	15 087	17.7%	77 612	62.5%	19 868	136.0%	(24.1%)
Other receipts	9 650	82 540	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Net increase (decr.) in assets / liabilities	(6 000)	(42 000)	(4 900)	81.7%	(11 500)	191.7%	10 500	(25.0%)	(5 900)	14.0%	8 500	(200.0%)	23.5%
Cash payments by type	157 810	137 205	40 559	25.7%	33 085	21.0%	33 578	24.5%	107 221	78.1%	29 443	51.8%	13.3%
Employee related costs	52 992	48 661	11 118	21.0%	11 170	21.1%	12 145	25.0%	34 433	70.8%	11 087	72.4%	9.5%
Grant and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases - electr., water and sewerage	-	20 758	-	-	-	-	-	-	-	-	-	-	-
Other payments to service providers	76 900	67 786	22 849	29.7%	15 234	19.8%	12 032	17.7%	50 115	73.9%	11 960	50.3%	6%
Capital assets	26 477	-	6 592	24.9%	6 207	23.4%	9 389	37.4%	22 188	57.3%	5 791	30.9%	62.1%
Repayment of borrowing	1 361	-	-	-	474	34.8%	12	-	486	36.3%	805	36.3%	(98.5%)
Other cash flows / payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Cash Balance	808	28 277	1 194	-	4 854	-	9 749	-	9 749	-	10 150	-	-

**Part 4: Operating Revenue and Expenditure by Function**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Water</b>													
Operating Revenue	16 136	19 508	4 326	26.8%	4 966	30.8%	4 181	21.4%	13 474	69.1%	3 767	73.8%	11.0%
Billed Service charges	16 136	18 544	4 318	26.6%	4 963	30.6%	4 179	22.5%	13 460	72.5%	3 764	70.9%	11.0%
Transfers and subsidies	-	924	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	20	8	-	3	-	3	14.0%	13	66.5%	3	53.1%	(3.1%)
Operating Expenditure	14 684	12 650	2 067	14.1%	2 479	16.9%	3 291	26.0%	7 838	62.0%	2 809	41.7%	17.2%
Employee related costs	6 655	5 184	1 093	16.4%	1 067	16.0%	1 246	24.0%	3 406	65.7%	986	65.0%	26.4%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	720	720	157	21.8%	269	37.4%	142	19.7%	568	78.9%	243	73.7%	(41.5%)
Other expenditure	7 309	6 745	817	11.2%	1 142	15.6%	1 904	28.2%	3 863	57.3%	1 581	30.5%	20.4%
<b>Surplus/(Deficit)</b>	<b>1 452</b>	<b>6 859</b>	<b>2 259</b>		<b>2 488</b>		<b>890</b>		<b>5 636</b>		<b>958</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>1 452</b>	<b>6 859</b>	<b>2 259</b>		<b>2 488</b>		<b>890</b>		<b>5 636</b>		<b>958</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Electricity</b>													
Operating Revenue	29 620	28 465	5 524	18.7%	4 107	13.9%	3 815	13.4%	13 446	47.2%	3 412	63.6%	11.8%
Billed Service charges	29 620	28 219	5 421	18.3%	4 018	13.6%	3 775	13.4%	13 214	46.8%	3 386	63.5%	11.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	247	103	-	89	-	40	16.2%	233	94.3%	26	77.0%	53.0%
<b>Operating Expenditure</b>	26 555	26 078	8 284	31.2%	4 832	18.2%	4 145	15.9%	17 261	66.2%	3 981	57.6%	4.1%
Employee related costs	3 494	1 827	438	12.5%	434	12.4%	445	24.3%	1 316	72.0%	711	94.5%	(37.5%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	18 801	20 038	7 580	40.3%	3 906	20.8%	3 478	17.4%	14 963	74.7%	2 785	71.2%	24.9%
Other expenditure	4 260	4 214	266	6.3%	493	11.6%	223	5.3%	982	23.3%	485	14.2%	(54.0%)
<b>Surplus/(Deficit)</b>	<b>3 066</b>	<b>2 387</b>	<b>(2 759)</b>		<b>(725)</b>		<b>(331)</b>		<b>(3 815)</b>		<b>(569)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>3 066</b>	<b>2 387</b>	<b>(2 759)</b>		<b>(725)</b>		<b>(331)</b>		<b>(3 815)</b>		<b>(569)</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Water Management</b>													
Operating Revenue	13 051	37 136	3 745	28.7%	24 454	187.4%	3 150	8.5%	31 350	84.4%	5 378	82.9%	(41.4%)
Billed Service charges	13 051	13 037	3 743	28.7%	2 926	22.4%	3 146	24.1%	9 814	75.3%	2 467	64.6%	27.5%
Transfers and subsidies	-	24 085	-	-	21 524	-	-	-	21 524	89.4%	2 910	133.7%	(100.0%)
Other own revenue	-	14	3	-	5	-	4	29.3%	11	81.2%	0	133.3%	925.0%
<b>Operating Expenditure</b>	11 576	8 199	1 768	15.3%	1 694	14.6%	1 633	19.9%	5 094	62.1%	1 921	40.3%	(15.0%)
Employee related costs	9 120	6 490	1 631	17.9%	1 548	17.0%	1 543	23.8%	4 722	72.8%	1 462	71.3%	5.6%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 456	1 709	136	5.6%	146	5.9%	90	5.3%	372	21.8%	460	13.1%	(80.5%)
<b>Surplus/(Deficit)</b>	<b>1 476</b>	<b>28 937</b>	<b>1 978</b>		<b>22 761</b>		<b>1 517</b>		<b>26 255</b>		<b>3 457</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>1 476</b>	<b>28 937</b>	<b>1 978</b>		<b>22 761</b>		<b>1 517</b>		<b>26 255</b>		<b>3 457</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Management</b>													
Operating Revenue	13 020	10 585	2 129	16.4%	1 715	13.2%	1 848	17.5%	5 693	53.8%	1 271	49.1%	45.4%
Billed Service charges	10 120	7 685	2 123	21.0%	1 709	16.9%	1 842	24.0%	5 674	73.8%	1 413	67.6%	30.4%
Transfers and subsidies	2 900	2 900	6	-	6	-	6	-	19	-	(142)	-	(104.1%)
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	6 903	6 440	1 367	19.8%	1 767	25.6%	1 574	24.4%	4 707	73.1%	1 135	35.7%	38.7%
Employee related costs	5 150	3 528	917	17.8%	890	17.3%	998	28.3%	2 805	79.5%	877	78.4%	13.8%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 754	2 912	449	25.6%	876	50.0%	576	19.8%	1 902	65.3%	258	10.0%	123.7%
<b>Surplus/(Deficit)</b>	<b>6 116</b>	<b>4 145</b>	<b>762</b>		<b>(51)</b>		<b>274</b>		<b>985</b>		<b>137</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>6 116</b>	<b>4 145</b>	<b>762</b>		<b>(51)</b>		<b>274</b>		<b>985</b>		<b>137</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	1 307	4.0%	1 341	4.1%	1 431	4.4%	28 254	87.4%	32 333	26.8%	-	-
Electricity	521	8.4%	340	5.5%	206	3.3%	5 149	82.8%	6 217	5.2%	-	-
Property Rates	407	3.6%	389	3.5%	385	3.4%	10 008	89.4%	11 189	9.3%	-	-
Sanitation	1 318	3.3%	1 277	3.2%	1 263	3.2%	35 713	90.3%	39 571	32.8%	-	-
Refuse Removal	673	3.5%	647	3.3%	638	3.3%	17 475	89.9%	19 433	16.1%	-	-
Other	163	1.4%	103	0.9%	104	0.9%	11 403	96.9%	11 773	9.8%	-	-
<b>Total By Income Source</b>	<b>4 389</b>	<b>3.6%</b>	<b>4 097</b>	<b>3.4%</b>	<b>4 027</b>	<b>3.3%</b>	<b>108 003</b>	<b>89.6%</b>	<b>120 516</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	253	4.4%	267	4.7%	137	2.4%	5 039	88.5%	5 695	4.7%	-	-
Business	182	5.3%	184	5.4%	104	3.0%	2 929	86.2%	3 408	2.8%	-	-
Households	3 954	3.5%	3 646	3.3%	3 786	3.4%	100 018	89.8%	111 404	92.4%	-	-
Other	0	4.9%	0	4.8%	0	5.1%	7	85.2%	8	-	-	-
<b>Total By Customer Group</b>	<b>4 389</b>	<b>3.6%</b>	<b>4 097</b>	<b>3.4%</b>	<b>4 027</b>	<b>3.3%</b>	<b>108 003</b>	<b>89.6%</b>	<b>120 516</b>	<b>100.0%</b>	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 301	97.6%	30	2.2%	-	-	2	2%	1 333	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 301</b>	<b>97.6%</b>	<b>30</b>	<b>2.2%</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2%</b>	<b>1 333</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	C M L Rampal	051 924 0654
Financial Manager	J Masinye	051 924 0654

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue



**Free State: Motheo(DC17)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
Operating Revenue	159 410	159 410	65 721	41.2%	51 187	32.1%	(6 354)	(4.0%)	110 555	69.4%	36 717	97.1%	(117.3%)	
Billed Property rates	-	-	-	-	-	-	(2 848)	-	-	-	-	-	(100.0%)	
Billed Service charges	-	-	-	-	-	-	(401)	-	(401)	-	-	-	(100.0%)	
Other own revenue	159 410	159 410	65 721	41.2%	51 187	32.1%	(3 104)	(1.9%)	113 804	71.4%	36 717	97.1%	(108.5%)	
Operating Expenditure	159 408	159 408	24 201	15.2%	31 197	19.6%	18 843	11.8%	74 241	46.6%	27 782	52.9%	(32.2%)	
Employee related costs	67 561	67 561	13 522	20.0%	15 304	22.7%	7 136	10.6%	35 961	53.2%	14 827	68.3%	(51.9%)	
Bad and doubtful debt	-	-	-	-	-	-	112	-	112	-	-	-	(100.0%)	
Bulk purchases	-	-	-	-	-	-	29	-	29	-	-	-	(100.0%)	
Other expenditure	91 847	91 847	10 679	11.6%	15 893	17.3%	11 567	12.6%	38 139	41.5%	12 955	41.3%	(10.7%)	
<b>Surplus/(Deficit)</b>	<b>2</b>	<b>2</b>	<b>41 520</b>		<b>19 990</b>		<b>(25 197)</b>		<b>36 314</b>		<b>8 935</b>			
Capital transfers and other adjustments	-	-	(685)	-	(39)	-	(13 699)	-	(14 223)	-	-	-	(100.0%)	
<b>Revised Surplus/(Deficit)</b>	<b>2</b>	<b>2</b>	<b>40 835</b>		<b>19 951</b>		<b>(38 696)</b>		<b>22 091</b>		<b>8 935</b>			

**Part 2: Capital Revenue and Expenditure**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Capital Revenue and Expenditure</b>														
Source of Finance	150	150	685	456.9%	39	25.8%	9	6.0%	733	488.7%	-	-	(100.0%)	
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internal contributions	150	150	685	456.9%	-	-	-	-	685	456.9%	-	-	-	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	39	-	9	-	48	-	-	-	(100.0%)	
Capital Expenditure	150	150	685	456.9%	39	25.8%	9	6.0%	733	488.7%	-	-	(100.0%)	
Water and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Roads, pavements, bridges and storm water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	150	150	685	456.9%	39	25.8%	9	6.0%	733	488.7%	-	-	(100.0%)	

**Total Capital and Operating Expenditure**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Capital and Operating Revenue</b>														
Operating Revenue	159 410	159 410	65 721	41.2%	51 187	32.1%	(6 354)	(4.0%)	110 555	69.4%	36 717	97.1%	(117.3%)	
Capital Revenue	150	150	685	456.9%	39	25.8%	9	6.0%	733	488.7%	-	-	(100.0%)	
<b>Total Revenue</b>	<b>159 560</b>	<b>159 560</b>	<b>66 407</b>	<b>41.6%</b>	<b>51 226</b>	<b>32.1%</b>	<b>(6 345)</b>	<b>(4.0%)</b>	<b>111 288</b>	<b>69.7%</b>	<b>36 717</b>	<b>96.7%</b>	<b>(117.3%)</b>	
<b>Capital and Operating Expenditure</b>														
Operating Expenditure	159 408	159 408	24 201	15.2%	31 197	19.6%	18 843	11.8%	74 241	46.6%	27 782	52.9%	(32.2%)	
Capital Expenditure	150	150	685	456.9%	39	25.8%	9	6.0%	733	488.7%	-	-	(100.0%)	
<b>Total Expenditure</b>	<b>159 558</b>	<b>159 558</b>	<b>24 887</b>	<b>15.6%</b>	<b>31 235</b>	<b>19.6%</b>	<b>18 852</b>	<b>11.8%</b>	<b>74 974</b>	<b>47.0%</b>	<b>27 782</b>	<b>52.7%</b>	<b>(32.1%)</b>	

**Part 3: Cash Receipts and Payments**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Cash Receipts and Payments</b>														
Opening Cash Balance	1 780	1 780	13 764	-	6 067	-	3 996	-	13 764	-	3 649	-	-	
Cash receipts by source	158 025	158 025	24 980	15.8%	35 963	22.8%	13 163	8.3%	74 106	46.9%	61 826	78.7%	(78.7%)	
Statutory receipts (including VAT)	-	-	1 765	-	702	-	-	-	2 467	-	523	128.0%	(100.0%)	
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers (operational and capital)	153 547	153 547	65 214	42.5%	50 771	33.1%	11 163	7.3%	115 985	75.5%	35 693	98.0%	(100.0%)	
Other receipts	4 478	4 478	4 001	89.4%	490	10.9%	359	8.0%	4 850	108.3%	1 334	-	(73.1%)	
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net increase (decr.) in assets / liabilities	-	-	(46 000)	-	(16 000)	-	12 805	-	(49 195)	-	24 275	(168.1%)	(47.3%)	
Cash payments by type	158 083	158 083	32 677	20.7%	38 034	24.1%	17 135	10.8%	87 847	55.6%	29 660	57.4%	(42.2%)	
Employee related costs	67 521	67 521	13 721	20.3%	15 454	22.9%	10 243	15.2%	39 419	58.4%	14 436	63.3%	(29.0%)	
Grant and subsidies	63 157	63 157	-	-	-	-	-	-	-	-	-	-	-	
Bulk Purchases - electr., water and sewerage	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other payments to service providers	27 405	27 405	18 956	69.2%	18 565	67.7%	6 892	25.1%	44 413	162.1%	15 224	49.2%	(54.7%)	
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	4 016	-	-	-	4 016	-	-	698.2%	-	
Other cash flows / payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Closing Cash Balance	1 722	1 722	6 067	-	3 996	-	23	-	23	-	35 814	-	-	

**Part 4a: Operating Revenue and Expenditure by Function**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Water</b>														
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>			

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Electricity</b>													
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Water Management</b>													
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Management</b>													
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days				31 - 60 Days				61 - 90 Days				Over 90 Days		Total		Written Off			
	Amount		%		Amount		%		Amount		%		Amount		%		Amount		%	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtor Age Analysis By Income Source</b>																				
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Debtor Age Analysis By Customer Group</b>																				
Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Business	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

**Part 6: Creditor Age Analysis**

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

**Contact Details**

Municipal Manager	WH Boshoff (Acting)	051 407 3241
Financial Manager	G H Pienaar(Acting)	051 407 3290

Source Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

**Free State: Masilonyana(FS181)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

R thousands	2010/11										2009/10		O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	152 003	154 614	38 395	25.3%	18 217	12.0%	39 527	25.6%	96 139	62.2%	16 088	85.8%	145.7%	
Billed Property rates	14 556	13 240	44	.3%	71	.5%	519	3.9%	634	4.8%	873	113.7%	(40.6%)	
Billed Service charges	63 969	56 990	5 731	9.0%	14 459	22.6%	14 425	25.3%	34 614	60.7%	1 489	26.7%	868.9%	
Other own revenue	73 477	84 383	32 621	44.4%	3 687	5.0%	24 583	29.1%	60 891	72.2%	13 727	123.5%	79.1%	
<b>Operating Expenditure</b>	147 584	150 599	35 897	24.3%	18 653	12.6%	14 620	9.7%	69 170	45.9%	7 585	35.0%	92.7%	
Employee related costs	46 132	46 132	13	-	26	.1%	4 265	9.2%	4 303	9.3%	-	50.3%	(100.0%)	
Bad and doubtful debt	34 115	37 528	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	22 098	19 300	10 937	49.5%	4 604	20.8%	3 127	16.2%	18 668	96.7%	-	36.4%	(100.0%)	
Other expenditure	45 240	47 640	24 948	55.1%	14 024	31.0%	7 228	15.2%	46 200	97.0%	7 585	44.7%	(4.7%)	
<b>Surplus/(Deficit)</b>	<b>4 418</b>	<b>4 015</b>	<b>2 498</b>		<b>(436)</b>		<b>24 907</b>		<b>26 969</b>		<b>8 503</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>4 418</b>	<b>4 015</b>	<b>2 498</b>		<b>(436)</b>		<b>24 907</b>		<b>26 969</b>		<b>8 503</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2010/11										2009/10		O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Capital Revenue and Expenditure</b>														
<b>Source of Finance</b>	37 061	29 061	14 496	39.1%	9 657	26.1%	4 932	17.0%	29 086	100.1%	2 957	40.5%	66.8%	
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internal contributions	3 850	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	33 211	25 211	14 251	42.9%	5 085	15.3%	4 932	19.6%	24 268	96.3%	2 957	42.2%	66.8%	
Other	-	3 850	245	6.4%	4 572	15.4%	-	-	4 817	125.1%	-	-	-	
<b>Capital Expenditure</b>	37 061	29 061	14 496	39.1%	9 657	26.1%	4 154	14.3%	28 308	97.4%	2 957	40.5%	40.5%	
Water and Sanitation	18 920	13 632	10 489	55.4%	7 440	39.3%	2 191	16.1%	20 120	147.6%	2 220	41.3%	(1.3%)	
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Roads, pavements, bridges and storm water	12 591	11 579	3 081	24.5%	395	3.1%	778	6.7%	4 254	36.7%	737	17.3%	5.5%	
Other	5 550	3 850	927	24.1%	1 822	32.8%	1 186	30.8%	3 934	102.2%	-	-	(100.0%)	

**Total Capital and Operating Expenditure**

R thousands	2010/11										2009/10		O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Capital and Operating Revenue</b>	152 003	154 614	38 395	25.3%	18 217	12.0%	39 527	25.6%	96 139	62.2%	16 088	85.8%	145.7%
<b>Capital and Operating Expenditure</b>	147 584	150 599	35 897	24.3%	18 653	12.6%	14 620	9.7%	69 170	45.9%	7 585	35.0%	92.7%
<b>Total Expenditure</b>	<b>189 064</b>	<b>183 675</b>	<b>52 891</b>	<b>28.0%</b>	<b>27 874</b>	<b>15.2%</b>	<b>44 459</b>	<b>24.2%</b>	<b>125 225</b>	<b>68.2%</b>	<b>19 045</b>	<b>77.8%</b>	<b>133.4%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2010/11										2009/10		O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Cash Receipts and Payments</b>														
<b>Opening Cash Balance</b>	-	-	527		277		274		527		(440)			
<b>Cash receipts by source</b>	151 099	154 614	57 751	38.2%	33 733	22.3%	28 787	18.6%	120 270	77.8%	26 963	60.8%	6.8%	
Statutory receipts (including VAT)	8 232	13 240	3 265	39.7%	568	6.9%	731	5.5%	4 563	34.5%	659	10.9%	10.9%	
Service charges	36 178	57 018	8 325	23.0%	6 491	11.9%	9 429	16.5%	24 244	42.5%	8 705	40.5%	8.2%	
Transfers (operational and capital)	103 150	80 939	45 263	43.9%	38 263	37.1%	28 277	34.9%	111 803	138.1%	30 535	87.9%	(7.4%)	
Other receipts	3 538	3 416	2 330	65.9%	246	7.0%	105	3.1%	2 681	78.5%	-	344.8%	(100.0%)	
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net increase (decr.) in assets / liabilities	-	-	(1 431)	-	(1 835)	-	(9 755)	-	(23 020)	-	(12 936)	(533.0%)	(24.6%)	
<b>Cash payments by type</b>	113 070	154 449	58 001	51.3%	33 736	29.8%	28 184	18.2%	119 921	77.6%	19 682	52.7%	43.2%	
Employee related costs	46 132	46 132	11 660	25.3%	12 216	26.5%	12 245	26.5%	36 120	78.3%	10 713	67.4%	14.3%	
Grant and subsidies	-	-	5 024	-	2 946	-	1 651	-	9 620	-	1 246	-	32.4%	
Bulk Purchases - electr., water and sewerage	22 098	19 300	12 857	28.7%	5 416	12.1%	6 315	7.5%	24 587	29.1%	3 862	66.6%	63.5%	
Other payments to service providers	44 840	84 617	16 910	19.9%	6 342	7.5%	3 376	87.7%	26 629	691.7%	1 479	48.4%	128.3%	
Capital assets	-	3 850	40	1.0%	-	-	186	-	226	-	40	17.5%	360.5%	
Repayment of borrowing	-	550	11 511	-	6 817	-	4 411	802.0%	22 738	4 134.2%	2 341	26.3%	88.4%	
Other cash flows / payments	-	-	277	-	274	-	877	-	877	-	6 841	-	-	
<b>Closing Cash Balance</b>	<b>38 029</b>	<b>165</b>	<b>277</b>		<b>274</b>		<b>877</b>		<b>877</b>		<b>6 841</b>			

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2010/11										2009/10		O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Water</b>														
<b>Operating Revenue</b>	23 375	23 325	1 105	4.7%	4 107	17.6%	3 485	14.9%	8 698	37.3%	270	5.1%	1 192.6%	
Billed Service charges	14 375	14 325	1 101	7.7%	1 002	7.0%	3 485	24.3%	5 587	39.0%	270	7.7%	1 192.6%	
Transfers and subsidies	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-	
Other own revenue	-	-	4	0.0%	3 106	13.3%	-	-	3 110	13.3%	-	-	-	
<b>Operating Expenditure</b>	21 858	23 689	5 543	25.4%	6 702	30.7%	1 019	4.3%	13 263	56.0%	1 290	35.6%	(21.0%)	
Employee related costs	3 014	3 014	-	-	-	-	-	-	-	-	-	-	-	
Bad and doubtful debt	8 850	9 107	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	1 926	3 500	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	8 069	8 069	5 543	68.7%	6 702	83.1%	1 019	12.6%	13 263	164.4%	1 290	48.8%	(21.0%)	
<b>Surplus/(Deficit)</b>	<b>1 516</b>	<b>(364)</b>	<b>(4 437)</b>		<b>(2 595)</b>		<b>2 466</b>		<b>(4 566)</b>		<b>(1 020)</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>1 516</b>	<b>(364)</b>	<b>(4 437)</b>		<b>(2 595)</b>		<b>2 466</b>		<b>(4 566)</b>		<b>(1 020)</b>			

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Electricity</b>													
Operating Revenue	33 633	26 662	1 474	4.4%	4 422	13.1%	1 185	4.4%	7 081	26.6%	905	12.7%	30.9%
Billed Service charges	26 633	19 662	1 461	5.5%	4 418	16.6%	1 175	6.0%	7 054	35.9%	905	19.1%	29.5%
Transfers and subsidies	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	13	-	5	-	10	-	27	-	-	-	(100.0%)
<b>Operating Expenditure</b>	33 290	25 516	11 019	33.1%	4 806	14.4%	4 414	17.3%	20 239	79.3%	3 350	52.3%	31.8%
Employee related costs	1 473	1 473	-	-	-	-	-	-	-	-	-	-	126.0%
Bad and doubtful debt	7 361	3 959	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	20 172	15 800	10 937	54.2%	4 604	22.8%	3 127	19.8%	18 668	118.1%	3 350	37.1%	(100.0%)
Other expenditure	4 284	4 284	82	1.9%	202	4.7%	1 287	30.0%	1 571	36.7%	3 350	282.2%	(61.6%)
<b>Surplus/(Deficit)</b>	<b>344</b>	<b>1 146</b>	<b>(9 545)</b>		<b>(384)</b>		<b>(3 229)</b>		<b>(13 158)</b>		<b>(2 445)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>344</b>	<b>1 146</b>	<b>(9 545)</b>		<b>(384)</b>		<b>(3 229)</b>		<b>(13 158)</b>		<b>(2 445)</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Water Management</b>													
Operating Revenue	19 759	20 035	1 252	6.3%	3 759	19.0%	4 710	23.5%	9 720	48.5%	169	7.8%	2 693.5%
Billed Service charges	14 759	15 035	1 251	8.5%	3 758	25.5%	4 710	31.3%	9 719	64.6%	169	12.4%	2 693.5%
Transfers and subsidies	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	0	-	1	-	0	-	1	-	-	-	(100.0%)
<b>Operating Expenditure</b>	18 467	21 972	2 826	15.3%	234	1.3%	2 512	11.4%	5 572	25.4%	29	66.7%	8 637.8%
Employee related costs	4 776	4 776	-	-	-	-	-	-	-	-	-	-	100.0%
Bad and doubtful debt	8 036	11 541	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	5 655	5 655	2 826	50.0%	234	4.1%	2 512	44.4%	5 572	98.5%	29	291.0%	8 637.8%
<b>Surplus/(Deficit)</b>	<b>1 292</b>	<b>(1 937)</b>	<b>(1 575)</b>		<b>3 525</b>		<b>2 197</b>		<b>4 148</b>		<b>140</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>1 292</b>	<b>(1 937)</b>	<b>(1 575)</b>		<b>3 525</b>		<b>2 197</b>		<b>4 148</b>		<b>140</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Management</b>													
Operating Revenue	17 310	17 295	648	3.7%	1 949	11.3%	1 991	11.5%	4 588	26.5%	93	6.3%	2 040.5%
Billed Service charges	7 810	7 795	648	8.3%	1 949	25.0%	1 991	25.5%	4 588	58.9%	93	12.5%	2 040.5%
Transfers and subsidies	9 500	9 500	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	13 593	14 187	-	-	-	-	-	-	-	-	118	1.8%	(100.0%)
Employee related costs	4 576	4 576	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	5 359	5 954	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3 655	3 655	-	-	-	-	-	-	-	-	118	18.2%	(100.0%)
<b>Surplus/(Deficit)</b>	<b>3 717</b>	<b>3 108</b>	<b>648</b>		<b>1 949</b>		<b>1 991</b>		<b>4 588</b>		<b>(25)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>3 717</b>	<b>3 108</b>	<b>648</b>		<b>1 949</b>		<b>1 991</b>		<b>4 588</b>		<b>(25)</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 175	3.1%	3 435	2.0%	(364)	(2%)	159 935	95.1%	168 180	100.0%	-	-
<b>Total By Income Source</b>	<b>5 175</b>	<b>3.1%</b>	<b>3 435</b>	<b>2.0%</b>	<b>(364)</b>	<b>(2%)</b>	<b>159 935</b>	<b>95.1%</b>	<b>168 180</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 175	3.1%	3 435	2.0%	(364)	(2%)	159 935	95.1%	168 180	100.0%	-	-
<b>Total By Customer Group</b>	<b>5 175</b>	<b>3.1%</b>	<b>3 435</b>	<b>2.0%</b>	<b>(364)</b>	<b>(2%)</b>	<b>159 935</b>	<b>95.1%</b>	<b>168 180</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	4 304	100.0%	4 304	37.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36	7%	771	14.5%	251	6.6%	4 167	79.2%	5 227	46.4%
Auditor-General	-	-	67	3.6%	67	3.6%	1 718	92.8%	1 851	16.1%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>36</b>	<b>3%</b>	<b>838</b>	<b>7.3%</b>	<b>418</b>	<b>3.6%</b>	<b>10 189</b>	<b>88.7%</b>	<b>11 482</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mihanele Mphahlele	057 733 0106
Financial Manager	Mumeleng Tshepo	057 733 2842

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

**Free State: Tokologo(FS182)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

R thousands	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	46 505	46 505	17 138	36.9%	11 844	25.5%	8 197	17.6%	37 178	79.9%	4 673	40.3%	75.4%	
Billed Property rates	1 218	1 218	282	23.1%	261	21.4%	562	46.1%	1 105	90.6%	541	86.3%	3.8%	
Billed Service charges	9 869	9 869	2 665	27.0%	2 454	24.9%	5 308	53.8%	10 427	105.7%	2 455	67.9%	116.2%	
Other own revenue	35 418	35 418	14 191	40.1%	9 129	25.8%	2 327	6.6%	25 647	72.4%	1 677	30.4%	38.8%	
<b>Operating Expenditure</b>	46 471	46 471	13 139	28.3%	13 709	29.5%	8 806	18.9%	35 654	76.7%	8 198	64.7%	7.4%	
Employee related costs	19 905	19 905	4 869	24.5%	4 372	22.0%	3 803	19.1%	13 044	65.5%	4 477	69.0%	(15.0%)	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	9 680	9 680	2 880	33.2%	2 615	30.1%	1 422	16.4%	6 917	79.7%	2 006	84.3%	(9.1%)	
Other expenditure	17 886	17 886	5 390	30.1%	6 722	37.6%	3 580	20.0%	15 693	87.7%	1 715	62.6%	108.7%	
<b>Surplus/(Deficit)</b>	<b>34</b>	<b>34</b>	<b>3 999</b>		<b>(1 865)</b>		<b>(609)</b>		<b>1 524</b>		<b>(3 525)</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>34</b>	<b>34</b>	<b>3 999</b>		<b>(1 865)</b>		<b>(609)</b>		<b>1 524</b>		<b>(3 525)</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	14 845	14 845	18 055	121.6%	9 956	67.1%	2 541	17.1%	30 551	205.8%	9 998	48.6%	(74.6%)
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	14 845	14 845	17 485	117.8%	9 956	67.1%	2 541	17.1%	29 981	202.0%	9 998	49.0%	(73.8%)
Other	-	-	570	-	-	-	-	-	570	-	300	37.5%	(100.0%)
<b>Capital Expenditure</b>	14 845	14 845	18 055	121.6%	12 812	86.3%	14 958	100.8%	45 825	308.7%	9 998	48.6%	49.6%
Water and Sanitation	14 041	14 041	18 055	128.6%	12 812	91.2%	14 958	106.5%	45 825	326.4%	9 998	82.5%	2 279.9%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	804	804	-	-	-	-	-	-	-	-	173	5.6%	(100.0%)

**Total Capital and Operating Expenditure**

R thousands	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Capital and Operating Revenue</b>	46 505	46 505	17 138	36.9%	11 844	25.5%	8 197	17.6%	37 178	79.9%	4 673	40.3%	75.4%
Operating Revenue	46 505	46 505	17 138	36.9%	11 844	25.5%	8 197	17.6%	37 178	79.9%	4 673	40.3%	75.4%
Capital Revenue	14 845	14 845	18 055	121.6%	9 956	67.1%	2 541	17.1%	30 551	205.8%	9 998	48.6%	(74.6%)
<b>Total Revenue</b>	<b>61 350</b>	<b>61 350</b>	<b>35 193</b>	<b>57.4%</b>	<b>21 799</b>	<b>35.5%</b>	<b>10 737</b>	<b>17.5%</b>	<b>67 730</b>	<b>110.4%</b>	<b>14 671</b>	<b>45.3%</b>	<b>(26.8%)</b>
<b>Capital and Operating Expenditure</b>	46 471	46 471	13 139	28.3%	13 709	29.5%	8 806	18.9%	35 654	76.7%	8 198	64.7%	7.4%
Operating Expenditure	46 471	46 471	13 139	28.3%	13 709	29.5%	8 806	18.9%	35 654	76.7%	8 198	64.7%	7.4%
Capital Expenditure	14 845	14 845	18 055	121.6%	12 812	86.3%	14 958	100.8%	45 825	308.7%	9 998	48.6%	49.6%
<b>Total Expenditure</b>	<b>61 316</b>	<b>61 316</b>	<b>31 194</b>	<b>50.9%</b>	<b>26 520</b>	<b>43.3%</b>	<b>23 764</b>	<b>38.8%</b>	<b>81 479</b>	<b>132.9%</b>	<b>18 196</b>	<b>55.1%</b>	<b>30.6%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Cash Receipts and Payments</b>													
<b>Opening Cash Balance</b>	1 009	1 009	1 093		7 469		3 159		1 093		2 671		
<b>Cash receipts by source</b>	46 505	46 505	39 750	85.5%	26 470	56.9%	27 395	58.9%	93 616	201.3%	27 676	172.4%	(1.0%)
Statutory receipts (including VAT)	443	443	6 132	1 384.1%	1 316	297.1%	2 971	670.4%	7 448	1 681.3%	2 491	73.7%	152.6%
Service charges	10 965	10 965	3 401	31.0%	3 245	29.6%	6 202	57.4%	12 938	118.0%	2 491	193.5%	(31.1%)
Transfers (operational and capital)	35 097	35 097	18 420	52.5%	20 287	57.8%	14 866	42.4%	53 572	152.6%	21 564	152.6%	(100.0%)
Other receipts	-	-	214	-	15	-	-	-	229	-	752	133.0%	(100.0%)
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Net increase (decr.) in assets / liabilities	-	-	11 584	-	1 607	-	6 238	-	19 429	-	2 869	328.7%	117.5%
<b>Cash payments by type</b>	46 471	46 471	33 375	71.8%	30 780	66.2%	19 753	42.5%	83 908	180.6%	17 669	145.1%	11.8%
Employee related costs	19 619	19 619	4 869	24.8%	5 746	29.3%	4 185	21.3%	14 799	75.4%	4 068	63.7%	2.9%
Grant and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases - electr., water and sewerage	-	-	-	-	-	-	-	-	-	-	-	-	-
Other payments to service providers	26 852	26 852	10 406	38.8%	10 063	37.5%	6 320	23.5%	26 790	99.8%	2 011	63.2%	214.2%
Capital assets	-	-	18 055	-	14 901	-	9 242	-	42 198	-	11 556	-	(20.0%)
Repayment of borrowing	-	-	44	-	71	-	6	-	120	-	33	-	(83.4%)
Other cash flows / payments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Closing Cash Balance</b>	<b>1 043</b>	<b>1 043</b>	<b>7 469</b>		<b>3 159</b>		<b>10 801</b>		<b>10 801</b>		<b>12 678</b>		

**Part 4: Operating Revenue and Expenditure by Function**

R thousands	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Water</b>													
<b>Operating Revenue</b>	3 296	3 296	3 125	94.8%	1 088	3.3%	262	7.9%	3 495	106.0%	121	7.4%	116.4%
Billed Service charges	423	423	94	22.2%	1 088	25.5%	262	62.0%	464	109.7%	121	59.3%	116.4%
Transfers and subsidies	2 870	2 870	3 031	105.6%	-	-	-	-	3 031	105.6%	-	-	2.8%
Other own revenue	3	3	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	2 566	2 566	253	9.9%	266	10.4%	358	14.0%	878	34.2%	326	65.0%	10.0%
Employee related costs	651	651	134	20.6%	137	21.0%	140	21.5%	411	63.1%	198	90.4%	(29.5%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	275	275	55	20.1%	57	20.8%	91	33.1%	203	73.9%	47	32.9%	92.7%
Other expenditure	1 640	1 640	64	3.9%	72	4.4%	127	7.8%	264	16.1%	80	61.9%	58.3%
<b>Surplus/(Deficit)</b>	<b>730</b>	<b>730</b>	<b>2 872</b>		<b>(158)</b>		<b>(96)</b>		<b>2 617</b>		<b>(205)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>730</b>	<b>730</b>	<b>2 872</b>		<b>(158)</b>		<b>(96)</b>		<b>2 617</b>		<b>(205)</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11											Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>Electricity</b>													
Operating Revenue	13 237	13 237	3 896	29.4%	2 000	15.1%	4 050	30.6%	9 946	75.1%	2 036	56.0%	98.9%
Billed Service charges	8 123	8 123	2 270	27.9%	1 935	23.8%	4 050	49.9%	8 255	101.8%	1 976	68.7%	104.9%
Transfers and subsidies	5 100	5 100	1 555	30.5%	-	-	-	-	1 555	30.5%	-	-	17.5%
Other own revenue	14	14	71	508.9%	66	469.8%	-	-	137	978.7%	60	-	(100.0%)
<b>Operating Expenditure</b>	11 516	11 516	3 065	26.6%	3 043	26.4%	1 700	14.8%	7 808	67.8%	2 241	92.1%	(24.1%)
Employee related costs	80	80	16	20.2%	18	22.6%	4	5.5%	39	48.4%	39	78.3%	(88.7%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	8 405	8 405	2 825	33.6%	2 558	30.4%	1 331	15.8%	6 714	79.9%	1 958	88.3%	(32.0%)
Other expenditure	3 031	3 031	224	7.4%	467	15.4%	365	12.0%	1 056	34.8%	243	123.1%	50.0%
<b>Surplus/(Deficit)</b>	<b>1 721</b>	<b>1 721</b>	<b>830</b>		<b>(1 042)</b>		<b>2 350</b>		<b>2 138</b>		<b>(204)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>1 721</b>	<b>1 721</b>	<b>830</b>		<b>(1 042)</b>		<b>2 350</b>		<b>2 138</b>		<b>(204)</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11											Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>Waste Water Management</b>													
Operating Revenue	4 852	4 852	1 673	34.5%	224	4.6%	604	12.5%	2 501	51.5%	230	10.8%	162.9%
Billed Service charges	832	832	188	22.6%	224	26.9%	604	72.6%	1 017	122.2%	230	71.6%	163.2%
Transfers and subsidies	4 020	4 020	1 472	36.6%	-	-	-	-	1 472	36.6%	0	4.2%	-
Other own revenue	-	-	12	-	-	-	-	-	12	-	0	56.7%	(100.0%)
<b>Operating Expenditure</b>	4 023	4 023	1 417	35.2%	766	19.0%	258	6.4%	2 440	60.7%	934	53.2%	(72.4%)
Employee related costs	2 668	2 668	911	34.1%	594	22.3%	176	6.6%	1 681	63.0%	767	62.2%	(77.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 355	1 355	506	37.4%	172	12.7%	81	6.0%	759	56.0%	167	33.2%	(51.2%)
<b>Surplus/(Deficit)</b>	<b>829</b>	<b>829</b>	<b>256</b>		<b>(542)</b>		<b>347</b>		<b>61</b>		<b>(704)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>829</b>	<b>829</b>	<b>256</b>		<b>(542)</b>		<b>347</b>		<b>61</b>		<b>(704)</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11											Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>Waste Management</b>													
Operating Revenue	3 078	3 078	4 131	134.2%	188	6.1%	392	12.7%	4 711	153.0%	166	12.5%	135.6%
Billed Service charges	491	491	113	23.0%	188	38.2%	392	79.8%	692	141.0%	128	59.5%	205.7%
Transfers and subsidies	2 587	2 587	4 016	155.3%	-	-	-	-	4 019	155.3%	-	-	2.8%
Other own revenue	-	-	-	-	-	-	-	-	-	-	38	-	(100.0%)
<b>Operating Expenditure</b>	2 247	2 247	388	17.3%	459	20.4%	316	14.1%	1 164	51.8%	101	36.2%	211.6%
Employee related costs	1 597	1 597	324	20.3%	344	21.5%	253	15.9%	921	57.7%	36	32.7%	600.3%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	650	650	64	9.9%	116	17.8%	63	9.6%	243	37.3%	65	64.4%	(3.9%)
<b>Surplus/(Deficit)</b>	<b>831</b>	<b>831</b>	<b>3 743</b>		<b>(272)</b>		<b>76</b>		<b>3 547</b>		<b>65</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>831</b>	<b>831</b>	<b>3 743</b>		<b>(272)</b>		<b>76</b>		<b>3 547</b>		<b>65</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	14	3.5%	13	3.5%	8	2.0%	352	91.0%	386	1.1%	-	-
Electricity	235	5.7%	327	8.0%	155	3.9%	3 370	82.4%	4 087	11.7%	-	-
Property Rates	81	1.1%	75	1.1%	67	0.9%	6 886	96.9%	7 109	20.3%	-	-
Sanitation	129	1.6%	126	1.6%	119	1.5%	7 687	95.4%	8 060	23.0%	-	-
Refuse Removal	141	1.5%	140	1.5%	134	1.4%	8 036	95.5%	9 251	26.4%	-	-
Other	90	1.5%	91	1.5%	86	1.4%	5 855	95.6%	6 122	17.5%	-	-
<b>Total By Income Source</b>	<b>689</b>	<b>2.0%</b>	<b>773</b>	<b>2.2%</b>	<b>569</b>	<b>1.6%</b>	<b>32 985</b>	<b>94.2%</b>	<b>35 016</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	8	1.5%	10	1.8%	9	1.5%	530	95.1%	557	1.6%	-	-
Business	41	2.5%	34	2.0%	26	1.6%	1 554	93.9%	1 654	4.7%	-	-
Households	640	1.9%	729	2.2%	535	1.6%	30 900	94.2%	32 803	93.7%	-	-
Other	0	0.2%	0	0.2%	0	0.2%	1	72.5%	1	-	-	-
<b>Total By Customer Group</b>	<b>689</b>	<b>2.0%</b>	<b>773</b>	<b>2.2%</b>	<b>569</b>	<b>1.6%</b>	<b>32 985</b>	<b>94.2%</b>	<b>35 016</b>	<b>100.0%</b>	-	-

**Part 6: Creditor Age Analysis**

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

**Contact Details**

Municipal Manager	L M A Motokeng	063 541 0014
Financial Manager	Vacant	

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

**Free State: Tswelopele(FS183)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
Operating Revenue	79 977	79 977	35 845	44.8%	4 238	5.3%	6 632	8.3%	46 714	58.4%	6 165	68.8%	7.6%	
Billed Property rates	20 809	20 809	7 732	37.2%	2 022	9.7%	3 288	1.6%	10 081	48.4%	1 63	4.3%	101.3%	
Billed Service charges	22 271	22 271	7 265	32.6%	1 862	8.4%	5 757	25.9%	14 884	66.8%	3 659	62.2%	57.3%	
Other own revenue	36 896	36 896	20 848	56.5%	354	1.0%	547	1.5%	21 749	58.9%	2 343	126.9%	(76.7%)	
Operating Expenditure	79 977	79 977	18 664	23.3%	14 814	18.5%	16 949	21.2%	50 427	63.1%	21 070	73.1%	(19.6%)	
Employee related costs	35 164	35 164	7 965	22.7%	7 378	21.0%	8 327	23.7%	23 669	67.3%	6 807	64.9%	22.3%	
Bad and doubtful debt	2 400	2 400	26	1.1%	-	-	7	3%	33	1.4%	6 986	291.1%	(99.9%)	
Bulk purchases	14 327	14 327	4 964	34.6%	1 941	13.5%	3 072	21.4%	9 977	69.6%	2 113	68.6%	45.4%	
Other expenditure	28 086	28 086	5 710	20.3%	5 495	19.6%	5 543	19.7%	16 747	59.6%	5 164	63.9%	7.3%	
<b>Surplus/(Deficit)</b>	-	-	<b>17 181</b>	-	<b>(10 576)</b>	-	<b>(10 317)</b>	-	<b>(3 713)</b>	-	<b>(14 906)</b>	-	-	
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	-	-	<b>17 181</b>	-	<b>(10 576)</b>	-	<b>(10 317)</b>	-	<b>(3 713)</b>	-	<b>(14 906)</b>	-	-	

**Part 2: Capital Revenue and Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
Source of Finance	21 291	21 291	5 365	25.2%	4 729	22.2%	2 882	13.5%	12 976	60.9%	3 566	38.6%	(19.2%)
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	11	-	11	-	-	70.6%	(100.0%)
Transfers and subsidies	20 799	20 799	5 341	25.7%	4 605	22.1%	2 825	13.6%	12 771	61.4%	3 566	39.1%	(20.9%)
Other	492	492	24	4.8%	123	25.1%	47	9.5%	194	39.4%	-	8.2%	(100.0%)
Capital Expenditure	21 291	21 291	5 368	25.2%	4 729	22.2%	2 882	13.5%	12 979	61.0%	13 657	82.5%	(78.9%)
Water and Sanitation	20 799	20 799	5 337	25.7%	4 441	21.4%	2 825	13.6%	12 603	60.6%	12 626	103.8%	(77.6%)
Electricity	-	-	7	1.6%	164	-	-	-	171	-	1 006	40.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	492	492	24	4.8%	123	25.1%	58	11.7%	205	41.6%	25	49.8%	127.1%

**Total Capital and Operating Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital and Operating Revenue</b>													
Operating Revenue	79 977	79 977	35 845	44.8%	4 238	5.3%	6 632	8.3%	46 714	58.4%	6 165	68.8%	7.6%
Capital Revenue	21 291	21 291	5 365	25.2%	4 729	22.2%	2 882	13.5%	12 976	60.9%	3 566	38.6%	(19.2%)
<b>Total Revenue</b>	<b>101 268</b>	<b>101 268</b>	<b>41 209</b>	<b>40.7%</b>	<b>8 966</b>	<b>8.9%</b>	<b>9 514</b>	<b>9.4%</b>	<b>59 690</b>	<b>58.9%</b>	<b>9 730</b>	<b>61.4%</b>	<b>(2.2%)</b>
<b>Capital and Operating Expenditure</b>													
Operating Expenditure	79 977	79 977	18 664	23.3%	14 814	18.5%	16 949	21.2%	50 427	63.1%	21 070	73.1%	(19.6%)
Capital Expenditure	21 291	21 291	5 368	25.2%	4 729	22.2%	2 882	13.5%	12 979	61.0%	13 657	82.5%	(78.9%)
<b>Total Expenditure</b>	<b>101 268</b>	<b>101 268</b>	<b>24 032</b>	<b>23.7%</b>	<b>19 543</b>	<b>19.3%</b>	<b>19 831</b>	<b>19.6%</b>	<b>63 406</b>	<b>62.6%</b>	<b>34 728</b>	<b>75.5%</b>	<b>(42.9%)</b>

**Part 3: Cash Receipts and Payments**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Cash Receipts and Payments</b>													
Opening Cash Balance	1 520	1 520	4 892	-	7 344	-	14 798	-	4 892	-	16 225	-	-
Cash receipts by source	113 226	113 226	25 197	22.3%	27 126	24.0%	1 129	1.0%	53 451	47.2%	24 839	68.0%	(95.5%)
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	26 652	26 652	5 787	21.7%	6 404	24.0%	6 510	24.4%	18 701	70.2%	6 289	72.6%	3.5%
Transfers (operational and capital)	72 458	72 458	32 591	45.0%	16 274	22.5%	-	-	48 865	67.4%	7 467	73.0%	(100.0%)
Other receipts	14 116	14 116	525	3.7%	298	2.1%	618	4.4%	1 442	10.2%	2 254	30.8%	(72.6%)
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Net increase (decr.) in assets / liabilities	-	-	(13 707)	-	4 150	-	(6 000)	-	(15 557)	-	8 830	-	(168.0%)
Cash payments by type	113 231	113 231	22 745	20.1%	19 671	17.4%	18 411	16.3%	60 827	53.7%	34 265	62.5%	(46.3%)
Employee related costs	35 160	35 160	7 965	22.7%	8 038	22.9%	7 327	20.8%	23 330	66.4%	6 963	58.5%	5.4%
Grant and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases - electr., water and sewerage	41 948	41 948	6 295	15.0%	4 020	9.6%	7 015	16.7%	17 320	41.3%	5 247	49.2%	33.7%
Other payments to service providers	20 804	20 804	5 345	25.7%	4 605	22.1%	2 825	13.6%	12 775	61.4%	13 658	94.2%	(79.3%)
Repayment of borrowing	1 848	1 848	-	-	-	-	-	-	-	-	-	51.9%	-
Other cash flows / payments	13 471	13 471	3 140	23.3%	3 007	22.3%	1 245	9.2%	7 392	54.9%	8 408	59.2%	(85.2%)
<b>Closing Cash Balance</b>	<b>1 515</b>	<b>1 515</b>	<b>7 344</b>	-	<b>14 798</b>	-	<b>(2 484)</b>	-	<b>(2 484)</b>	-	<b>6 799</b>	-	-

**Part 4a: Operating Revenue and Expenditure by Function**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Water</b>													
Operating Revenue	15 985	15 985	2 083	13.0%	305	1.9%	1 139	7.1%	3 527	22.1%	1 249	26.7%	(8.8%)
Billed Service charges	4 272	4 272	2 063	48.3%	300	7.0%	1 124	26.3%	3 488	81.6%	728	70.0%	54.5%
Transfers and subsidies	11 703	11 703	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	11	11	20	187.1%	5	45.2%	14	137.2%	39	369.5%	521	5 777.4%	(97.2%)
Operating Expenditure	5 166	5 166	1 654	32.0%	860	16.7%	1 534	29.7%	4 048	78.4%	2 434	90.1%	(37.0%)
Employee related costs	936	936	259	27.7%	254	27.2%	266	28.4%	780	83.3%	238	75.9%	11.7%
Bad and doubtful debt	600	600	-	-	-	-	-	-	-	-	1 594	265.6%	(100.0%)
Bulk purchases	1 500	1 500	-	-	0	-	349	23.3%	349	23.3%	-	11.1%	(100.0%)
Other expenditure	2 130	2 130	1 395	65.5%	606	28.4%	919	43.1%	2 919	137.0%	602	87.6%	52.5%
<b>Surplus/(Deficit)</b>	<b>10 820</b>	<b>10 820</b>	<b>429</b>	-	<b>(555)</b>	-	<b>(395)</b>	-	<b>(522)</b>	-	<b>(1 185)</b>	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>10 820</b>	<b>10 820</b>	<b>429</b>	-	<b>(555)</b>	-	<b>(395)</b>	-	<b>(522)</b>	-	<b>(1 185)</b>	-	-

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Electricity</b>													
Operating Revenue	27 142	27 142	3 525	13.0%	998	3.7%	3 003	11.1%	7 526	27.7%	2 425	34.1%	23.8%
Billed Service charges	12 118	12 118	3 479	28.7%	991	8.2%	2 967	24.5%	7 437	61.4%	2 305	73.5%	28.7%
Transfers and subsidies	14 959	14 959	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	65	65	46	71.5%	7	10.4%	36	55.1%	88	136.9%	121	497.9%	(70.5%)
<b>Operating Expenditure</b>	17 912	17 912	5 928	33.1%	2 616	14.6%	3 909	21.8%	12 452	69.5%	3 131	85.8%	24.8%
Employee related costs	608	608	142	23.4%	150	24.7%	166	27.3%	459	75.4%	147	67.4%	(3%)
Bad and doubtful debt	50	50	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	12 827	12 827	4 964	38.7%	1 941	15.1%	2 723	21.2%	9 628	75.1%	2 113	75.0%	28.9%
Other expenditure	4 426	4 426	822	18.6%	524	11.8%	1 019	23.0%	2 366	53.4%	851	137.8%	19.7%
<b>Surplus/(Deficit)</b>	<b>9 230</b>	<b>9 230</b>	<b>(2 403)</b>		<b>(1 618)</b>		<b>(906)</b>		<b>(4 926)</b>		<b>(705)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>9 230</b>	<b>9 230</b>	<b>(2 403)</b>		<b>(1 618)</b>		<b>(906)</b>		<b>(4 926)</b>		<b>(705)</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Water Management</b>													
Operating Revenue	14 267	14 267	1 112	7.8%	370	2.6%	1 100	7.7%	2 582	18.1%	1 103	27.9%	(2%)
Billed Service charges	3 779	3 779	1 112	29.4%	370	9.8%	1 100	29.1%	2 582	68.3%	369	58.2%	198.5%
Transfers and subsidies	10 488	10 488	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	1	1	-	-	-	-	-	-	-	-	734	230 415.0%	(100.0%)
<b>Operating Expenditure</b>	5 757	5 757	714	12.4%	1 749	30.4%	806	14.0%	3 269	56.8%	2 826	91.0%	(71.5%)
Employee related costs	2 294	2 294	585	25.5%	550	24.0%	611	26.6%	1 745	76.1%	547	72.7%	11.7%
Bad and doubtful debt	750	750	-	-	-	-	-	-	-	-	2 184	291.2%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 713	2 713	130	4.8%	1 199	44.2%	194	7.2%	1 523	56.1%	96	49.8%	103.4%
<b>Surplus/(Deficit)</b>	<b>8 511</b>	<b>8 511</b>	<b>397</b>		<b>(1 379)</b>		<b>295</b>		<b>(687)</b>		<b>(1 724)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>8 511</b>	<b>8 511</b>	<b>397</b>		<b>(1 379)</b>		<b>295</b>		<b>(687)</b>		<b>(1 724)</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Management</b>													
Operating Revenue	9 041	9 041	612	6.8%	198	2.2%	566	6.3%	1 375	15.2%	730	28.9%	(22.5%)
Billed Service charges	2 102	2 102	611	29.1%	197	9.4%	566	26.9%	1 374	65.3%	244	69.1%	132.1%
Transfers and subsidies	6 938	6 938	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	1	1	1	60.4%	1	79.5%	-	-	1	139.9%	486	72 959.8%	(100.0%)
<b>Operating Expenditure</b>	5 677	5 677	1 448	25.5%	1 091	19.2%	1 233	21.7%	3 773	66.4%	2 826	99.0%	(56.3%)
Employee related costs	4 573	4 573	1 014	22.2%	987	21.6%	938	20.5%	2 940	64.3%	963	69.2%	(4.6%)
Bad and doubtful debt	300	300	26	8.6%	-	-	7	2.3%	33	10.9%	1 782	593.5%	(99.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	805	805	408	50.7%	104	12.9%	288	35.8%	800	99.5%	60	38.0%	378.2%
<b>Surplus/(Deficit)</b>	<b>3 364</b>	<b>3 364</b>	<b>(836)</b>		<b>(894)</b>		<b>(668)</b>		<b>(2 398)</b>		<b>(2 095)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>3 364</b>	<b>3 364</b>	<b>(836)</b>		<b>(894)</b>		<b>(668)</b>		<b>(2 398)</b>		<b>(2 095)</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	205	2.7%	156	2.1%	144	1.9%	7 081	93.3%	7 586	22.0%	-	-
Electricity	210	14.2%	94	6.2%	41	2.7%	1 140	78.8%	1 484	4.3%	-	-
Property Rates	67	1.6%	66	1.6%	65	1.6%	3 917	95.2%	4 116	11.9%	-	-
Sanitation	102	1.6%	98	1.6%	96	1.5%	5 927	95.2%	6 223	18.0%	-	-
Refuse Removal	72	1.5%	68	1.4%	67	1.4%	4 529	95.6%	4 736	13.7%	-	-
Other	146	1.4%	249	2.4%	150	1.4%	9 805	94.7%	10 349	30.0%	-	-
<b>Total By Income Source</b>	<b>803</b>	<b>2.3%</b>	<b>731</b>	<b>2.1%</b>	<b>564</b>	<b>1.6%</b>	<b>32 398</b>	<b>93.9%</b>	<b>34 495</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	51	21.4%	27	11.5%	18	7.4%	143	59.7%	239	7%	-	-
Business	180	4.1%	204	4.7%	79	3.8%	3 909	89.4%	4 372	12.7%	-	-
Households	553	1.9%	476	1.6%	458	1.6%	27 970	95.0%	29 457	85.4%	-	-
Other	18	4.2%	24	5.6%	9	2.1%	376	88.1%	426	1.2%	-	-
<b>Total By Customer Group</b>	<b>803</b>	<b>2.3%</b>	<b>731</b>	<b>2.1%</b>	<b>564</b>	<b>1.6%</b>	<b>32 398</b>	<b>93.9%</b>	<b>34 495</b>	<b>100.0%</b>	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	947	100.0%	-	-	-	-	-	-	947	99.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	5	100.0%	-	-	-	-	-	-	5	5%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>951</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>951</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	K J Molihale	051 853 1111
Financial Manager	J W Young	051 853 1111

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue









**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Electricity</b>													
Operating Revenue	68 802	68 802	8 400	12.2%	7 125	10.4%	-	-	15 525	22.6%	5 427	33.2%	(100.0%)
Billed Service charges	40 722	40 722	-	-	-	-	-	-	-	-	5 427	47.8%	(100.0%)
Transfers and subsidies	19 920	19 920	8 400	42.2%	7 125	35.8%	-	-	15 525	77.9%	-	-	-
Other own revenue	8 160	8 160	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	41 562	41 562	21 128	50.8%	8 906	21.4%	-	-	30 035	72.3%	2 805	26.9%	(100.0%)
Employee related costs	2 282	2 282	711	31.4%	374	16.4%	-	-	1 090	47.8%	566	69.5%	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	26 296	26 296	20 412	77.6%	8 532	32.4%	-	-	28 944	110.1%	2 239	37.3%	(100.0%)
Other expenditure	12 984	12 984	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>27 240</b>	<b>27 240</b>	<b>(12 729)</b>		<b>(1 781)</b>				<b>(14 510)</b>		<b>2 622</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>27 240</b>	<b>27 240</b>	<b>(12 729)</b>		<b>(1 781)</b>				<b>(14 510)</b>		<b>2 622</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Water Management</b>													
Operating Revenue	26 081	26 081	2 800	10.7%	5 060	19.4%	-	-	7 859	30.1%	1 041	12.2%	(100.0%)
Billed Service charges	11 121	11 121	-	-	-	-	-	-	-	-	1 041	26.5%	(100.0%)
Transfers and subsidies	14 940	14 940	2 800	18.7%	5 060	33.9%	-	-	7 859	52.6%	-	-	-
Other own revenue	20	20	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	10 237	10 237	1 393	13.6%	648	6.3%	-	-	2 041	19.9%	1 505	25.2%	(100.0%)
Employee related costs	2 066	2 066	1 393	67.4%	648	31.4%	-	-	2 041	98.8%	1 505	816.9%	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	8 172	8 172	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>15 844</b>	<b>15 844</b>	<b>1 407</b>		<b>4 412</b>				<b>5 819</b>		<b>(464)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>15 844</b>	<b>15 844</b>	<b>1 407</b>		<b>4 412</b>				<b>5 819</b>		<b>(464)</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Management</b>													
Operating Revenue	34 456	34 456	2 800	8.1%	5 060	14.7%	-	-	7 859	22.8%	879	7.7%	(100.0%)
Billed Service charges	19 516	19 516	-	-	-	-	-	-	-	-	879	-	(100.0%)
Transfers and subsidies	14 940	14 940	2 800	18.7%	5 060	33.9%	-	-	7 859	52.6%	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	20 347	20 347	1 958	9.6%	1 172	5.8%	-	-	3 131	15.4%	3 572	34.6%	(100.0%)
Employee related costs	7 722	7 722	1 958	25.4%	1 172	15.2%	-	-	3 131	40.5%	3 572	107.9%	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	12 625	12 625	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>14 109</b>	<b>14 109</b>	<b>842</b>		<b>3 887</b>				<b>4 729</b>		<b>(2 693)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>14 109</b>	<b>14 109</b>	<b>842</b>		<b>3 887</b>				<b>4 729</b>		<b>(2 693)</b>		

**Part 5: Debtor Age Analysis**

R thousands	2010/11										Written Off	
	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-

**Part 6: Creditor Age Analysis**

R thousands	2010/11									
	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-

**Contact Details**

Municipal Manager	David Shongwe	056 514 9200
Financial Manager	Thabiso Malisa	056 514 9200

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue



**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11			
	Budget		First Quarter			Second Quarter			Third Quarter			Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted				
<b>Electricity</b>																
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-			
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-			
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-			
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-			

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11			
	Budget		First Quarter			Second Quarter			Third Quarter			Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted				
<b>Waste Water Management</b>																
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-			
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-			
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-			
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-			

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11			
	Budget		First Quarter			Second Quarter			Third Quarter			Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted				
<b>Waste Management</b>																
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-			
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-			
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-			
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-			

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days				31 - 60 Days				61 - 90 Days				Over 90 Days				Total		Written Off	
	Amount		%		Amount		%		Amount		%		Amount		%		Amount	%		
	<b>Debtor Age Analysis By Income Source</b>																			
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Debtor Age Analysis By Customer Group</b>																				
Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Business	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days				31 - 60 Days				61 - 90 Days				Over 90 Days				Total	
	Amount		%		Amount		%		Amount		%		Amount		%		Amount	%
	<b>Creditor Age Analysis</b>																	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	2 198	100.0%	-	-	-	-	-	-	-	-	-	-	-	2 198	100.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	2 198	100.0%	-	-	-	-	-	-	-	-	-	-	-	2 198	100.0%	-	-	-

**Contact Details**

Municipal Manager	Nontsakalo E. Aaron	057 391 8905
Financial Manager	Tshiso T.R. Bofefe	057 391 8903

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue.



**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11											Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>Electricity</b>													
Operating Revenue	82 252	82 252	11 678	14.2%	10 441	12.7%	3 705	4.5%	25 823	31.4%	(135)	22.4%	(2 838.7%)
Billed Service charges	48 033	48 033	11 421	23.8%	10 357	21.6%	3 667	7.6%	25 465	53.0%	(280)	41.1%	(1 410.7%)
Transfers and subsidies	33 469	33 469	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	751	751	257	34.3%	83	11.1%	38	5.1%	379	50.5%	144	37.3%	(73.6%)
Operating Expenditure	55 628	55 628	15 104	27.2%	8 912	16.0%	2 805	5.0%	26 821	48.2%	4 333	67.8%	(35.3%)
Employee related costs	2 589	2 589	484	18.7%	1 027	39.7%	-	-	1 511	58.4%	395	63.5%	(100.0%)
Bad and doubtful debt	4 175	4 175	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	34 077	34 077	12 854	37.7%	4 245	12.5%	1 990	5.8%	19 090	56.0%	3 213	77.2%	(38.1%)
Other expenditure	14 787	14 787	1 766	11.9%	3 640	24.6%	814	5.5%	6 220	42.1%	725	56.8%	12.3%
<b>Surplus/(Deficit)</b>	<b>26 624</b>	<b>26 624</b>	<b>(3 426)</b>		<b>1 529</b>		<b>900</b>		<b>(997)</b>		<b>(4 468)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>26 624</b>	<b>26 624</b>	<b>(3 426)</b>		<b>1 529</b>		<b>900</b>		<b>(997)</b>		<b>(4 468)</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11											Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>Waste Water Management</b>													
Operating Revenue	30 827	30 827	3 483	11.3%	3 502	11.4%	1 171	3.8%	8 156	26.5%	2 205	12.2%	(46.9%)
Billed Service charges	10 695	10 695	3 478	32.5%	3 500	32.7%	1 170	10.9%	8 147	76.2%	2 202	86.7%	(46.9%)
Transfers and subsidies	20 081	20 081	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	51	51	5	10.4%	2	3.2%	1	2.9%	8	16.5%	2	28.3%	(35.3%)
Operating Expenditure	27 704	27 704	1 792	6.5%	4 057	14.6%	27	.1%	5 876	21.2%	1 568	30.5%	(98.3%)
Employee related costs	8 556	8 556	1 521	17.8%	2 977	34.8%	-	-	4 497	52.6%	1 348	66.3%	(100.0%)
Bad and doubtful debt	4 800	4 800	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	14 348	14 348	272	1.9%	1 081	7.5%	27	.2%	1 379	9.6%	220	8.1%	(87.9%)
<b>Surplus/(Deficit)</b>	<b>3 123</b>	<b>3 123</b>	<b>1 691</b>		<b>(555)</b>		<b>1 144</b>		<b>2 280</b>		<b>636</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>3 123</b>	<b>3 123</b>	<b>1 691</b>		<b>(555)</b>		<b>1 144</b>		<b>2 280</b>		<b>636</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11											Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>Waste Management</b>													
Operating Revenue	34 267	34 267	4 208	12.3%	4 216	12.3%	1 408	4.1%	9 832	28.7%	2 662	31.9%	(47.1%)
Billed Service charges	14 186	14 186	4 207	29.7%	4 216	29.7%	1 408	9.9%	9 831	69.3%	2 662	78.5%	(47.1%)
Transfers and subsidies	20 081	20 081	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	0	0	1	316.2%	0	69.8%	-	-	1	388.0%	0	101.8%	(100.0%)
Operating Expenditure	24 384	24 384	11 956	49.0%	3 665	15.0%	144	.6%	15 765	64.7%	1 689	49.6%	(91.5%)
Employee related costs	6 422	6 422	1 778	27.6%	3 386	39.3%	-	-	5 163	59.9%	1 509	73.5%	(100.0%)
Bad and doubtful debt	10 000	10 000	10 000	100.0%	-	-	-	-	10 000	100.0%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	5 762	5 762	179	3.1%	279	4.8%	144	2.5%	602	10.4%	180	33.4%	(20.1%)
<b>Surplus/(Deficit)</b>	<b>9 883</b>	<b>9 883</b>	<b>(7 749)</b>		<b>551</b>		<b>1 264</b>		<b>(5 933)</b>		<b>973</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>9 883</b>	<b>9 883</b>	<b>(7 749)</b>		<b>551</b>		<b>1 264</b>		<b>(5 933)</b>		<b>973</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	<b>Debtor Age Analysis By Income Source</b>										
Water	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Debtor Age Analysis By Customer Group</b>											
Government	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-

**Part 6: Creditor Age Analysis**

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

**Contact Details**

Municipal Manager	B Mphahlele	051 933 9302
Financial Manager	MC Mabuya	051 933 9356

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue



**Free State: Dhlabeng(FS192)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>														
Billed Property rates	475 396	451 362	135 804	28.6%	115 423	24.3%	106 792	23.7%	358 020	79.3%	87 487	84.1%	22.1%	
Billed Service charges	59 431	59 437	15 234	25.6%	14 034	23.6%	12 941	21.8%	42 209	71.0%	15 119	78.4%	(14.4%)	
Other own revenue	230 983	3	54 063	23.4%	54 187	23.5%	51 549	22.5%	159 799	4 605 166.1%	45 475	142.4%	13.4%	
Other own revenue	184 982	391 921	66 507	36.0%	47 202	25.5%	42 303	10.8%	156 012	83.9%	26 893	57.8%	57.3%	
<b>Operating Expenditure</b>														
Employee related costs	475 128	451 336	81 819	17.2%	85 470	18.0%	70 315	15.6%	237 605	52.6%	71 636	55.7%	(1.8%)	
Bad and doubtful debt	144 771	78 175	30 956	21.4%	34 501	23.8%	34 837	44.6%	100 294	128.3%	27 614	111.0%	26.2%	
Bulk purchases	64 440	69 440	24 918	38.7%	20 800	32.3%	13 217	19.0%	58 935	84.9%	22 186	115.5%	(40.4%)	
Other expenditure	265 917	303 721	25 945	9.8%	30 170	11.3%	22 261	7.3%	78 376	25.8%	21 836	28.1%	1.9%	
<b>Surplus/(Deficit)</b>	<b>268</b>	<b>26</b>	<b>53 985</b>		<b>29 953</b>		<b>36 477</b>		<b>120 415</b>		<b>15 851</b>			
Capital transfers and other adjustments											(27)		(100.0%)	
<b>Revised Surplus/(Deficit)</b>	<b>268</b>	<b>26</b>	<b>53 985</b>		<b>29 953</b>		<b>36 477</b>		<b>120 415</b>		<b>15 824</b>			

**Part 2: Capital Revenue and Expenditure**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Capital Revenue and Expenditure</b>														
<b>Source of Finance</b>														
External loans	95 767	-	1 269	1.3%	20 153	21.0%	13 055	-	34 477	-	-	-	(100.0%)	
Internal contributions	-	-	-	-	11 289	-	142	-	11 431	-	-	-	(100.0%)	
Transfers and subsidies	76 427	-	1 269	1.7%	3 296	4.3%	630	-	5 189	-	-	-	(100.0%)	
Other	19 340	-	-	-	5 574	28.8%	12 283	-	17 857	-	-	-	(100.0%)	
<b>Capital Expenditure</b>														
Water and Sanitation	95 767	76 176	14 952	15.6%	20 153	21.0%	13 055	17.1%	48 160	63.2%	(18 312)	(69.4%)	(171.3%)	
Electricity	21 560	15 000	-	-	-	-	-	-	-	-	-	-	-	
Housing	1 780	2 500	-	-	-	-	-	-	-	-	-	-	-	
Roads, pavements, bridges and storm water	18 894	30 876	1 269	6.7%	20 153	37.6%	13 055	47.0%	46 691	168.7%	(18 312)	(303.3%)	(171.3%)	
Other	53 533	27 800	13 683	25.6%	-	-	-	-	1 269	4.1%	-	-	-	

**Total Capital and Operating Expenditure**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Capital and Operating Revenue</b>														
Operating Revenue	475 396	451 362	135 804	28.6%	115 423	24.3%	106 792	23.7%	358 020	79.3%	87 487	84.1%	22.1%	
Capital Revenue	95 767	-	1 269	1.3%	20 153	21.0%	13 055	-	34 477	-	-	-	(100.0%)	
<b>Total Revenue</b>	<b>571 163</b>	<b>451 362</b>	<b>137 073</b>	<b>24.0%</b>	<b>135 576</b>	<b>30.0%</b>	<b>119 848</b>	<b>26.6%</b>	<b>392 497</b>	<b>87.0%</b>	<b>87 487</b>	<b>72.3%</b>	<b>37.0%</b>	
<b>Capital and Operating Expenditure</b>														
Operating Expenditure	475 128	451 336	81 819	17.2%	85 470	18.0%	70 315	15.6%	237 605	52.6%	71 636	55.7%	(1.8%)	
Capital Expenditure	95 767	76 176	14 952	15.6%	20 153	21.0%	13 055	17.1%	48 160	63.2%	(18 312)	(69.4%)	(171.3%)	
<b>Total Expenditure</b>	<b>570 895</b>	<b>527 512</b>	<b>96 772</b>	<b>17.0%</b>	<b>105 623</b>	<b>20.0%</b>	<b>83 371</b>	<b>15.8%</b>	<b>285 765</b>	<b>54.2%</b>	<b>53 324</b>	<b>37.9%</b>	<b>56.3%</b>	

**Part 3: Cash Receipts and Payments**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Cash Receipts and Payments</b>														
<b>Opening Cash Balance</b>														
Cash receipts by source	5 186 842	5 186 842	1 119 139	2.3%	91 826	1.8%	84 219	1.6%	295 185	5.7%	103 838	-	(18.9%)	
Statutory receipts (including VAT)	-	-	(2 538)	-	(4 092)	-	(3 944)	-	(2 538)	-	9 507	-	-	
Service charges	5 186 842	5 186 842	59 425	1.1%	49 018	0.9%	56 742	1.1%	165 185	3.2%	59 908	-	(5.3%)	
Transfers (operational and capital)	-	-	59 715	-	42 808	-	27 477	-	130 000	-	43 930	-	(37.5%)	
Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net increase (decr.) in assets / liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Cash payments by type</b>														
Employee related costs	501 982	501 982	120 493	24.0%	91 678	18.3%	83 585	16.7%	295 957	59.0%	102 798	-	(18.7%)	
Bad and doubtful debt	153 458	153 458	30 604	19.9%	34 501	22.5%	46 579	30.4%	111 684	72.8%	28 738	-	62.1%	
Grant and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk Purchases - electr., water and sewerage	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other payments to service providers	258 144	258 144	90 089	34.9%	57 178	22.1%	37 006	14.3%	184 273	71.4%	74 660	-	(50.0%)	
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other cash flows / payments	90 380	90 380	-	-	-	-	-	-	-	-	-	-	-	
<b>Closing Cash Balance</b>	<b>4 684 860</b>	<b>4 684 860</b>	<b>(4 092)</b>		<b>(3 944)</b>		<b>(3 310)</b>		<b>(3 310)</b>		<b>10 547</b>			

**Part 4: Operating Revenue and Expenditure by Function**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Water</b>														
<b>Operating Revenue</b>														
Billed Service charges	36 693	-	8 986	24.5%	11 515	31.4%	9 701	-	30 202	-	7 940	-	22.2%	
Transfers and subsidies	36 693	-	8 969	24.4%	11 501	31.3%	9 689	-	30 159	-	7 926	-	22.3%	
Other own revenue	-	-	17	-	14	-	11	-	43	-	14	-	(19.5%)	
<b>Operating Expenditure</b>														
Employee related costs	53 589	-	4 453	8.3%	4 286	8.0%	1 564	-	10 304	-	3 807	-	(58.9%)	
Bad and doubtful debt	7 833	-	2 386	30.5%	2 542	32.5%	806	-	5 734	-	2 016	-	(60.0%)	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	45 755	-	2 067	4.5%	1 744	3.8%	758	-	4 570	-	1 791	-	(57.7%)	
<b>Surplus/(Deficit)</b>	<b>(16 896)</b>	<b>-</b>	<b>4 533</b>		<b>7 229</b>		<b>8 137</b>		<b>19 898</b>		<b>4 133</b>			
Capital transfers and other adjustments														
<b>Revised Surplus/(Deficit)</b>	<b>(16 896)</b>	<b>-</b>	<b>4 533</b>		<b>7 229</b>		<b>8 137</b>		<b>19 898</b>		<b>4 133</b>			

Part 4b: Operating Revenue and Expenditure by Function

R thousands	2010/11										Q3 of 2009/10 to Q3 of 2010/11		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted		Actual Expenditure	Total Expenditure as % of adjusted
<b>Electricity</b>	126 943	-	34 502	27.2%	30 240	23.8%	28 783	-	93 525	-	24 613	73.4%	16.9%
Operating Revenue	126 943	-	28 715	22.6%	25 488	20.2%	25 293	-	79 696	-	22 099	68.9%	14.5%
Billed Service charges	-	-	5 579	-	4 463	-	3 348	-	13 390	-	2 455	104.4%	36.3%
Transfers and subsidies	-	-	208	-	89	-	142	-	438	-	58	-	143.4%
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	148 386	-	29 738	20.0%	23 091	15.6%	14 524	-	67 353	-	24 832	84.3%	(41.5%)
Employee related costs	6 037	-	1 548	25.6%	1 552	25.7%	515	-	3 616	-	1 275	65.0%	(59.6%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	64 440	-	24 918	38.7%	20 800	32.3%	13 217	-	58 935	-	22 186	115.5%	(40.4%)
Other expenditure	77 909	-	3 272	4.2%	739	0.9%	792	-	4 803	-	1 371	22.6%	(42.3%)
<b>Surplus/(Deficit)</b>	<b>(21 443)</b>	-	<b>4 764</b>	-	<b>7 150</b>	-	<b>14 258</b>	-	<b>26 171</b>	-	<b>(219)</b>	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>(21 443)</b>	-	<b>4 764</b>	-	<b>7 150</b>	-	<b>14 258</b>	-	<b>26 171</b>	-	<b>(219)</b>	-	-

Part 4c: Operating Revenue and Expenditure by Function

R thousands	2010/11										Q3 of 2009/10 to Q3 of 2010/11		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted		Actual Expenditure	Total Expenditure as % of adjusted
<b>Waste Water Management</b>	31 826	-	16 984	53.4%	15 615	49.1%	13 661	-	46 260	-	11 721	54.2%	16.6%
Operating Revenue	31 826	-	8 387	26.4%	8 741	27.5%	8 501	-	25 629	-	7 915	-	7.4%
Billed Service charges	-	-	8 583	-	6 867	-	5 150	-	20 600	-	3 777	96.6%	36.3%
Transfers and subsidies	-	-	13	-	8	-	10	-	31	-	29	1%	(66.3%)
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	27 207	-	2 520	9.3%	3 620	13.3%	1 387	-	7 527	-	2 389	10.7%	(42.0%)
Employee related costs	8 776	-	1 983	22.6%	2 466	28.1%	810	-	5 259	-	1 451	32.6%	(44.2%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	18 432	-	538	2.9%	1 154	6.3%	576	-	2 268	-	938	5.3%	(38.6%)
<b>Surplus/(Deficit)</b>	<b>4 619</b>	-	<b>14 463</b>	-	<b>11 995</b>	-	<b>12 274</b>	-	<b>38 733</b>	-	<b>9 332</b>	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>4 619</b>	-	<b>14 463</b>	-	<b>11 995</b>	-	<b>12 274</b>	-	<b>38 733</b>	-	<b>9 332</b>	-	-

Part 4d: Operating Revenue and Expenditure by Function

R thousands	2010/11										Q3 of 2009/10 to Q3 of 2010/11		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted		Actual Expenditure	Total Expenditure as % of adjusted
<b>Waste Management</b>	35 521	-	18 263	51.4%	16 361	46.1%	14 115	-	48 740	-	11 798	98.4%	19.6%
Operating Revenue	35 521	-	7 533	21.2%	7 778	21.9%	7 675	-	22 985	-	7 075	8.5%	8.5%
Billed Service charges	-	-	10 726	-	8 583	-	6 438	-	25 750	-	4 722	93.9%	36.3%
Transfers and subsidies	-	-	1	-	1	-	3	-	5	-	1	-	203.4%
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	32 111	-	4 157	12.9%	5 173	16.1%	2 586	-	11 916	-	3 736	37.7%	(30.8%)
Employee related costs	11 726	-	2 190	18.7%	2 661	22.7%	820	-	5 671	-	1 592	78.8%	(48.5%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	20 385	-	1 967	9.7%	2 512	12.3%	1 765	-	6 245	-	2 144	27.0%	(17.7%)
<b>Surplus/(Deficit)</b>	<b>3 410</b>	-	<b>14 106</b>	-	<b>11 189</b>	-	<b>11 530</b>	-	<b>36 824</b>	-	<b>8 062</b>	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>3 410</b>	-	<b>14 106</b>	-	<b>11 189</b>	-	<b>11 530</b>	-	<b>36 824</b>	-	<b>8 062</b>	-	-

Part 5: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	30	1%	3 392	5.9%	2 923	5.0%	51 551	89.0%	57 896	22.9%	-	-
Electricity	185	1.1%	5 225	31.5%	1 470	8.9%	9 122	53.6%	16 002	6.6%	-	-
Property Rates	190	5%	4 099	10.3%	2 339	5.9%	33 178	83.3%	39 807	15.7%	-	-
Sanitation	45	1%	2 985	6.9%	1 972	4.6%	38 222	88.4%	43 223	17.1%	-	-
Refuse Removal	18	-	2 772	5.6%	2 246	4.5%	44 700	89.9%	49 736	19.6%	-	-
Other	214	5%	1 688	3.7%	1 512	3.3%	42 470	92.6%	45 884	18.1%	-	-
<b>Total By Income Source</b>	<b>683</b>	<b>3%</b>	<b>20 160</b>	<b>8.0%</b>	<b>12 462</b>	<b>4.9%</b>	<b>219 843</b>	<b>86.8%</b>	<b>253 148</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	1 415	7.1%	1 340	6.7%	17 283	86.3%	20 038	7.9%	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	683	3%	18 745	8.0%	11 123	4.8%	202 560	86.9%	233 111	92.1%	-	-
<b>Total By Customer Group</b>	<b>683</b>	<b>3%</b>	<b>20 160</b>	<b>8.0%</b>	<b>12 462</b>	<b>4.9%</b>	<b>219 843</b>	<b>86.8%</b>	<b>253 148</b>	<b>100.0%</b>	-	-

Part 6: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	5 075	100.0%	-	-	-	-	-	-	5 075	51.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 559	53.6%	2 160	45.3%	21	4%	30	6%	4 771	48.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>7 634</b>	<b>77.5%</b>	<b>2 160</b>	<b>21.9%</b>	<b>21</b>	<b>2%</b>	<b>30</b>	<b>3%</b>	<b>9 846</b>	<b>100.0%</b>

Contact Details

Municipal Manager	TE Tsoseli	058 303 5732
Financial Manager	R Prout	058 303 5732

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

**Free State: Nketoana(FS193)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
Operating Revenue	143 748	143 748	60 610	42.2%	45 348	31.5%	41 986	29.2%	147 945	102.9%	43 353	116.9%	(3.2%)	
Billed Property rates	7 725	7 725	2 215	28.7%	2 629	34.0%	2 763	35.8%	7 607	98.5%	2 571	76.1%	7.5%	
Billed Service charges	57 000	57 000	18 297	32.0%	16 171	28.3%	16 235	28.4%	50 702	88.8%	16 173	89.5%	4%	
Other own revenue	78 933	78 933	40 098	50.8%	26 549	33.6%	22 988	29.1%	89 636	113.6%	24 609	145.4%	(6.6%)	
Operating Expenditure	156 996	156 996	23 511	15.0%	23 464	14.9%	26 637	17.0%	73 612	46.9%	23 790	58.3%	12.0%	
Employee related costs	24 491	24 491	10 466	42.7%	10 083	41.2%	10 547	43.1%	31 097	127.0%	11 829	84.5%	(10.8%)	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	1 000	1 000	2 115	211.5%	1 327	132.7%	3 026	302.6%	6 467	646.7%	3 125	91.7%	(3.2%)	
Other expenditure	131 505	131 505	10 930	8.3%	12 054	9.2%	13 064	9.9%	36 048	27.4%	8 836	38.4%	47.8%	
<b>Surplus/(Deficit)</b>	<b>(13 248)</b>	<b>(13 248)</b>	<b>37 099</b>		<b>21 885</b>		<b>15 350</b>		<b>74 333</b>		<b>19 563</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>(13 248)</b>	<b>(13 248)</b>	<b>37 099</b>		<b>21 885</b>		<b>15 350</b>		<b>74 333</b>		<b>19 563</b>			

**Part 2: Capital Revenue and Expenditure**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
Source of Finance	32 612	-	4 398	13.5%	8 531	26.2%	6 052	-	18 981	-	8 841	38.5%	(31.5%)
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	23 317	-	3 075	13.2%	-	-	5 809	-	8 884	-	7 394	52.4%	(21.4%)
Other	9 295	-	1 323	14.2%	8 531	91.8%	243	-	10 097	-	1 447	12.5%	(83.2%)
Capital Expenditure	32 612	-	4 398	13.5%	8 531	26.2%	6 052	-	18 981	-	8 841	38.5%	(31.5%)
Water and Sanitation	1 000	-	-	-	1 056	105.6%	1 018	-	2 074	-	2 097	62.3%	(51.5%)
Electricity	1 700	-	-	-	-	-	-	-	-	-	2 033	61.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	21 053	-	3 133	14.9%	7 308	34.7%	4 707	-	15 148	-	4 214	30.7%	11.7%
Other	8 859	-	1 265	14.3%	167	1.9%	327	-	1 759	-	497	31.9%	(34.1%)

**Total Capital and Operating Expenditure**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital and Operating Revenue</b>													
Operating Revenue	143 748	143 748	60 610	42.2%	45 348	31.5%	41 986	29.2%	147 945	102.9%	43 353	116.9%	(3.2%)
Capital Revenue	32 612	-	4 398	13.5%	8 531	26.2%	6 052	-	18 981	-	8 841	38.5%	(31.5%)
<b>Total Revenue</b>	<b>176 360</b>	<b>143 748</b>	<b>65 007</b>	<b>36.9%</b>	<b>53 879</b>	<b>37.5%</b>	<b>48 039</b>	<b>33.4%</b>	<b>166 925</b>	<b>116.1%</b>	<b>52 194</b>	<b>89.5%</b>	<b>(8.0%)</b>
<b>Capital and Operating Expenditure</b>													
Operating Expenditure	156 996	156 996	23 511	15.0%	23 464	14.9%	26 637	17.0%	73 612	46.9%	23 790	58.3%	12.0%
Capital Expenditure	32 612	-	4 398	13.5%	8 531	26.2%	6 052	-	18 981	-	8 841	38.5%	(31.5%)
<b>Total Expenditure</b>	<b>189 608</b>	<b>156 996</b>	<b>27 909</b>	<b>14.7%</b>	<b>31 995</b>	<b>20.4%</b>	<b>32 689</b>	<b>20.8%</b>	<b>92 592</b>	<b>59.0%</b>	<b>32 631</b>	<b>51.3%</b>	<b>2%</b>

**Part 3: Cash Receipts and Payments**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Cash Receipts and Payments</b>													
Opening Cash Balance	-	-	24 478	-	26 201	-	18 750	-	24 478	-	28 672	-	-
Cash receipts by source	133 096	133 096	48 144	36.2%	28 267	21.2%	46 882	35.2%	123 293	92.6%	29 056	99.4%	61.3%
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	64 812	64 812	7 989	12.3%	9 001	13.9%	10 300	15.9%	27 290	42.1%	8 609	53.2%	19.6%
Transfers (operational and capital)	64 096	64 096	38 754	60.5%	29 132	45.5%	18 334	28.6%	86 220	134.5%	22 002	141.9%	(16.7%)
Other receipts	4 188	4 188	1 381	33.0%	3 609	86.2%	99	2.4%	5 089	121.5%	1 184	71.3%	(91.6%)
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Net increase (decr.) in assets / liabilities	-	-	21	-	(13 475)	-	16 146	-	2 692	-	(3 878)	-	(516.3%)
Cash payments by type	127 512	127 512	46 422	36.4%	35 718	28.0%	27 717	21.7%	109 857	86.2%	31 085	100.7%	(10.8%)
Employee related costs	46 306	46 306	10 272	22.2%	10 119	21.9%	10 745	23.2%	31 136	67.2%	10 315	77.4%	4.2%
Grant and subsidies	-	-	945	-	-	-	28	-	973	-	-	-	(100.0%)
Bulk Purchases - electr., water and sewerage	-	-	-	-	-	-	-	-	-	-	-	-	-
Other payments to service providers	20 167	20 167	16 807	83.3%	13 381	66.3%	10 631	52.7%	40 819	202.4%	10 626	-	-
Capital assets	-	-	18 053	-	8 944	-	5 971	-	32 968	-	9 921	-	(39.8%)
Repayment of borrowing	-	-	336	-	448	-	336	-	1 119	-	223	-	50.4%
Other cash flows / payments	61 039	61 039	8	-	2 826	4.6%	-	-	2 841	4.7%	-	-	(100.0%)
<b>Closing Cash Balance</b>	<b>5 584</b>	<b>5 584</b>	<b>26 201</b>		<b>18 750</b>		<b>37 915</b>		<b>37 915</b>		<b>26 643</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

	2010/11										2009/10		Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Water</b>													
Operating Revenue	20 148	20 148	7 181	35.6%	6 520	32.4%	6 221	30.9%	19 922	98.9%	7 462	77.4%	(16.6%)
Billed Service charges	20 148	20 148	7 174	35.6%	6 504	32.3%	6 218	30.9%	19 897	98.8%	7 455	143.0%	(16.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Other own revenue	-	-	7	-	15	-	3	-	26	-	4	33.0%	(15.2%)
Operating Expenditure	16 731	16 731	2 399	14.3%	3 580	21.4%	4 993	29.8%	10 972	65.6%	2 184	24.7%	128.6%
Employee related costs	-	-	949	-	899	-	946	-	2 793	-	788	32.3%	20.0%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	1 000	1 000	-	-	-	-	-	-	-	-	588	177.0%	(100.0%)
Other expenditure	15 731	15 731	1 450	9.2%	2 682	17.0%	4 048	25.7%	8 180	52.0%	808	26.9%	401.0%
<b>Surplus/(Deficit)</b>	<b>3 417</b>	<b>3 417</b>	<b>4 782</b>		<b>2 939</b>		<b>1 228</b>		<b>8 950</b>		<b>5 278</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>3 417</b>	<b>3 417</b>	<b>4 782</b>		<b>2 939</b>		<b>1 228</b>		<b>8 950</b>		<b>5 278</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Electricity</b>														
Operating Revenue	16 780	16 780	5 180	30.9%	3 807	22.7%	4 304	25.6%	13 291	79.2%	3 221	54.6%	33.6%	
Billed Service charges	16 780	16 780	4 803	28.6%	3 348	20.0%	3 700	22.1%	11 852	70.6%	3 030	52.6%	22.1%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other own revenue	-	-	377	-	459	-	604	-	1 439	-	191	1 311.7%	216.8%	
<b>Operating Expenditure</b>	26 829	26 829	6 213	23.2%	5 314	19.8%	4 384	16.3%	15 911	59.3%	4 405	70.5%	(5%)	
Employee related costs	-	-	830	-	783	-	860	-	2 473	-	582	67.0%	47.7%	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	2 115	-	1 327	-	3 026	-	6 467	-	2 537	88.7%	19.3%	
Other expenditure	26 829	26 829	3 269	12.2%	3 205	11.9%	498	1.9%	6 971	26.0%	1 286	36.1%	(61.3%)	
<b>Surplus/(Deficit)</b>	<b>(10 049)</b>	<b>(10 049)</b>	<b>(1 033)</b>		<b>(1 507)</b>		<b>(80)</b>		<b>(2 620)</b>		<b>(1 184)</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>(10 049)</b>	<b>(10 049)</b>	<b>(1 033)</b>		<b>(1 507)</b>		<b>(80)</b>		<b>(2 620)</b>		<b>(1 184)</b>			

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Waste Water Management</b>														
Operating Revenue	9 429	9 429	3 081	32.7%	3 077	32.6%	3 076	32.6%	9 233	97.9%	2 914	45.5%	5.6%	
Billed Service charges	9 429	9 429	3 074	32.6%	3 074	32.6%	3 072	32.6%	9 220	97.8%	2 909	92.7%	5.6%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other own revenue	-	-	7	-	2	-	3	-	13	-	5	1 853.5%	(35.6%)	
<b>Operating Expenditure</b>	27 520	27 520	1 580	5.7%	1 761	6.4%	2 437	8.9%	5 778	21.0%	1 920	39.5%	26.9%	
Employee related costs	619	619	950	153.5%	828	133.7%	898	145.0%	2 676	432.3%	714	52.1%	25.8%	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	26 901	26 901	630	2.3%	934	3.5%	1 539	5.7%	3 102	11.5%	1 206	34.4%	27.6%	
<b>Surplus/(Deficit)</b>	<b>(18 091)</b>	<b>(18 091)</b>	<b>1 501</b>		<b>1 315</b>		<b>639</b>		<b>3 455</b>		<b>993</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>(18 091)</b>	<b>(18 091)</b>	<b>1 501</b>		<b>1 315</b>		<b>639</b>		<b>3 455</b>		<b>993</b>			

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Waste Management</b>														
Operating Revenue	10 733	10 733	3 246	30.2%	3 244	30.2%	3 244	30.2%	9 734	90.7%	2 779	42.6%	16.7%	
Billed Service charges	10 733	10 733	3 246	30.2%	3 244	30.2%	3 244	30.2%	9 734	90.7%	2 779	81.2%	16.7%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other own revenue	-	-	0	-	0	-	0	-	1	-	0	-	375.7%	
<b>Operating Expenditure</b>	10 562	10 562	1 695	16.0%	1 984	18.8%	2 408	22.8%	6 087	57.6%	2 199	54.5%	9.5%	
Employee related costs	-	-	803	-	798	-	862	-	2 464	-	670	73.5%	28.7%	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	10 562	10 562	891	8.4%	1 186	11.2%	1 546	14.6%	3 623	34.3%	1 529	46.8%	1.1%	
<b>Surplus/(Deficit)</b>	<b>171</b>	<b>171</b>	<b>1 551</b>		<b>1 260</b>		<b>836</b>		<b>3 647</b>		<b>581</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>171</b>	<b>171</b>	<b>1 551</b>		<b>1 260</b>		<b>836</b>		<b>3 647</b>		<b>581</b>			

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	2 059	4.3%	1 709	3.7%	1 997	3.5%	40 476	88.3%	45 841	24.9%	-	-
Electricity	1 390	27.8%	343	6.9%	205	4.1%	3 059	61.2%	4 997	2.7%	-	-
Property Rates	898	5.7%	625	3.9%	580	3.6%	13 785	86.8%	15 887	8.6%	-	-
Sanitation	1 027	2.7%	1 229	3.2%	840	2.2%	35 103	91.9%	38 198	20.8%	-	-
Refuse Removal	1 054	2.6%	938	2.3%	872	2.2%	37 452	92.9%	40 308	21.9%	-	-
Other	117	3%	228	6%	62	2%	38 306	96.9%	38 714	21.0%	-	-
<b>Total By Income Source</b>	<b>6 545</b>	<b>3.6%</b>	<b>5 064</b>	<b>2.8%</b>	<b>4 156</b>	<b>2.3%</b>	<b>168 181</b>	<b>91.4%</b>	<b>183 946</b>	<b>100.0%</b>		
<b>Debtor Age Analysis By Customer Group</b>												
Government	330	7.8%	279	6.6%	254	6.0%	3 345	79.5%	4 208	2.3%	-	-
Business	177	54.0%	30	9.1%	14	4.1%	108	32.8%	329	2%	-	-
Households	5 832	3.4%	4 581	2.6%	3 739	2.2%	158 860	91.8%	173 013	94.1%	-	-
Other	205	3.2%	175	2.7%	149	2.3%	5 868	91.7%	6 397	3.5%	-	-
<b>Total By Customer Group</b>	<b>6 545</b>	<b>3.6%</b>	<b>5 064</b>	<b>2.8%</b>	<b>4 156</b>	<b>2.3%</b>	<b>168 181</b>	<b>91.4%</b>	<b>183 946</b>	<b>100.0%</b>		

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	3	9.9%	2	6.0%	22	75.4%	2	8.7%	29	64.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	12.6%	14	87.4%	-	-	-	-	15	35.2%
<b>Total</b>	<b>5</b>	<b>10.9%</b>	<b>15</b>	<b>34.6%</b>	<b>22</b>	<b>48.8%</b>	<b>2</b>	<b>5.7%</b>	<b>44</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	S J Thomas	058 863 2811 ext 246
Financial Manager	V B Mkhwa	058 863 2811 ext 211

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

**Free State: Maluti-a-Phofung(FS194)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

	2010/11											O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>R thousands</b>													
<b>Operating Revenue and Expenditure</b>													
Operating Revenue	1 034 691	937 409	275 191	26.6%	297 499	28.8%	195 552	20.9%	768 242	82.0%	256 341	95.6%	(23.7%)
Billed Property rates	297 768	695 671	152 721	51.3%	163 234	54.8%	177 347	25.5%	493 302	70.9%	124 425	131.4%	42.5%
Billed Service charges	369 653	276 084	79 112	21.4%	59 322	16.0%	46 807	17.0%	185 241	67.1%	57 544	95.8%	(18.7%)
Other own revenue	367 270	(34 346)	43 358	11.8%	74 944	20.4%	(28 602)	83.3%	89 699	(261.2%)	74 372	66.3%	(138.5%)
Operating Expenditure	998 109	880 691	187 580	18.8%	150 237	15.1%	138 394	15.7%	476 211	54.1%	145 536	54.0%	(4.9%)
Employee related costs	222 000	221 924	50 910	22.9%	49 978	22.5%	52 983	23.9%	153 871	69.3%	46 982	70.0%	12.8%
Bad and doubtful debt	40 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	169 607	208 607	76 504	45.1%	26 463	15.6%	31 606	15.2%	134 572	64.5%	36 142	67.5%	(12.6%)
Other expenditure	566 502	420 160	60 166	10.6%	73 796	13.0%	53 806	12.8%	187 768	44.7%	62 412	43.5%	(13.8%)
<b>Surplus/(Deficit)</b>	<b>36 582</b>	<b>56 718</b>	<b>87 611</b>		<b>147 262</b>		<b>57 158</b>		<b>292 030</b>		<b>110 805</b>		
Capital transfers and other adjustments	-	-	3 754	-	9 215	-	2 156	-	15 126	-	958	-	125.1%
<b>Revised Surplus/(Deficit)</b>	<b>36 582</b>	<b>56 718</b>	<b>91 365</b>		<b>156 477</b>		<b>59 314</b>		<b>307 156</b>		<b>111 763</b>		

**Part 2: Capital Revenue and Expenditure**

	2010/11											O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
Source of Finance	266 440	286 578	58 998	22.1%	69 454	26.1%	38 191	13.3%	166 643	58.1%	56 897	55.0%	(32.9%)
External loans	-	-	1 468	-	-	-	-	-	1 468	-	9 213	50.7%	(100.0%)
Internal contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	230 840	234 834	45 742	19.8%	49 177	21.3%	33 115	14.1%	128 035	54.5%	39 655	54.7%	(16.5%)
Other	35 600	51 744	11 787	33.1%	20 277	57.0%	5 076	9.8%	37 140	71.8%	8 029	66.5%	(36.8%)
Capital Expenditure	266 440	286 578	58 998	22.1%	69 454	26.1%	38 191	13.3%	166 643	58.1%	56 897	55.0%	(32.9%)
Water and Sanitation	130 609	133 388	17 865	13.5%	24 474	18.7%	29 226	21.9%	71 304	53.5%	21 587	54.8%	35.4%
Electricity	18 000	21 500	2 126	11.8%	-	-	-	-	2 126	9.9%	6 487	46.1%	(100.0%)
Housing	-	12 844	-	-	12	-	-	-	12	1%	-	-	-
Roads, pavements, bridges and storm water	78 266	83 099	18 637	23.8%	25 953	33.2%	4 685	5.6%	49 276	59.3%	10 388	53.6%	(5.4%)
Other	39 565	35 746	20 629	52.1%	19 015	48.1%	4 280	12.0%	43 924	122.9%	18 236	58.4%	(76.5%)

**Total Capital and Operating Expenditure**

	2010/11											O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>R thousands</b>													
<b>Capital and Operating Revenue</b>													
Operating Revenue	1 034 691	937 409	275 191	26.6%	297 499	28.8%	195 552	20.9%	768 242	82.0%	256 341	95.6%	(23.7%)
Capital Revenue	266 440	286 578	58 998	22.1%	69 454	26.1%	38 191	13.3%	166 643	58.1%	56 897	55.0%	(32.9%)
<b>Total Revenue</b>	<b>1 301 131</b>	<b>1 223 987</b>	<b>334 188</b>	<b>25.7%</b>	<b>366 953</b>	<b>30.0%</b>	<b>233 743</b>	<b>19.1%</b>	<b>934 884</b>	<b>76.4%</b>	<b>313 239</b>	<b>85.3%</b>	<b>(25.4%)</b>
<b>Capital and Operating Expenditure</b>													
Operating Expenditure	998 109	880 691	187 580	18.8%	150 237	15.1%	138 394	15.7%	476 211	54.1%	145 536	54.0%	(4.9%)
Capital Expenditure	266 440	286 578	58 998	22.1%	69 454	26.1%	38 191	13.3%	166 643	58.1%	56 897	55.0%	(32.9%)
<b>Total Expenditure</b>	<b>1 264 548</b>	<b>1 167 269</b>	<b>246 577</b>	<b>19.5%</b>	<b>219 691</b>	<b>18.8%</b>	<b>176 586</b>	<b>15.1%</b>	<b>642 854</b>	<b>55.1%</b>	<b>202 434</b>	<b>54.3%</b>	<b>(12.8%)</b>

**Part 3: Cash Receipts and Payments**

	2010/11											O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>R thousands</b>													
<b>Cash Receipts and Payments</b>													
Opening Cash Balance	-	-	11 314	-	(17 670)	-	4 585	-	11 314	-	(5 912)	-	-
Cash receipts by source	1 301 128	1 223 987	277 171	21.3%	267 908	20.6%	256 192	20.9%	801 271	65.5%	240 028	61.5%	6.7%
Statutory receipts (including VAT)	-	193 689	-	-	-	-	-	-	-	-	-	-	-
Service charges	667 421	361 448	68 305	10.2%	66 946	10.0%	96 661	26.7%	221 913	64.1%	72 986	45.4%	32.4%
Transfers (operational and capital)	565 209	589 464	189 352	33.5%	171 367	30.3%	136 270	23.1%	496 989	84.3%	122 245	76.8%	11.5%
Other receipts	68 498	27 442	24 514	35.8%	16 084	23.5%	23 261	84.8%	63 859	232.7%	19 927	141.0%	16.7%
Contributions recognised - cap. & contr. assets	-	51 744	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Net increase (decr.) in assets / liabilities	-	-	(5 000)	-	13 510	-	-	-	8 510	-	24 870	-	(100.0%)
Cash payments by type	1 264 547	1 179 872	306 155	24.2%	245 652	19.4%	208 981	17.7%	760 788	64.5%	202 304	60.9%	3.3%
Employee related costs	222 000	221 924	51 318	23.1%	51 882	23.4%	53 101	23.9%	156 301	70.4%	46 982	94.1%	13.0%
Grant and subsidies	-	68 500	-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases - electr., water and sewerage	-	221 214	-	-	-	-	-	-	-	-	-	-	-
Other payments to service providers	79 268	381 657	182 080	229.7%	115 532	145.7%	128 120	33.6%	425 732	111.5%	16 195	57.9%	491.1%
Capital assets	266 440	286 577	55 352	20.8%	64 432	24.2%	15 371	5.4%	135 155	47.2%	56 897	63.4%	(73.0%)
Repayment of borrowing	-	-	3 538	-	3 219	-	3 538	-	10 295	-	757	-	367.2%
Other cash flows / payments	696 839	-	13 867	2.0%	10 587	1.5%	8 850	-	33 304	-	81 471	49.8%	(89.1%)
<b>Closing Cash Balance</b>	<b>36 581</b>	<b>44 114</b>	<b>(17 670)</b>		<b>4 585</b>		<b>51 796</b>		<b>51 796</b>		<b>31 812</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

	2010/11											O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>R thousands</b>													
<b>Water</b>													
Operating Revenue	102 705	97 609	19 602	19.1%	19 581	19.1%	19 584	20.1%	58 767	60.2%	23 591	94.7%	(17.0%)
Billed Service charges	34 205	29 109	19 524	57.1%	19 525	57.1%	8 090	27.8%	47 139	161.9%	23 505	495.0%	(65.6%)
Transfers and subsidies	68 500	-	-	-	-	-	-	-	11 417	16.7%	11 417	16.7%	-
Other own revenue	-	-	78	1%	56	1%	78	-	212	-	87	-	(10.0%)
Operating Expenditure	115 464	93 014	19 458	16.9%	19 943	17.3%	18 971	20.4%	58 373	62.8%	17 499	67.4%	8.4%
Employee related costs	54 075	54 075	12 550	23.2%	11 780	21.8%	11 890	22.0%	36 220	67.0%	10 344	75.4%	15.0%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	12 607	12 607	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	48 782	26 332	6 908	14.2%	8 163	16.7%	7 082	26.9%	22 153	84.1%	7 155	69.1%	(1.0%)
<b>Surplus/(Deficit)</b>	<b>(12 759)</b>	<b>4 595</b>	<b>144</b>		<b>(362)</b>		<b>612</b>		<b>395</b>		<b>6 093</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>(12 759)</b>	<b>4 595</b>	<b>144</b>		<b>(362)</b>		<b>612</b>		<b>395</b>		<b>6 093</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11			
	Budget		First Quarter			Second Quarter			Third Quarter			Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted				
<b>Electricity</b>																
Operating Revenue	257 686	230 086	56 661	22.0%	44 825	17.4%	47 667	20.7%	149 154	64.8%	31 268	64.4%	52.4%			
Billed Service charges	257 050	229 500	56 547	22.0%	34 978	13.6%	39 341	17.1%	130 866	57.0%	31 168	64.4%	26.2%			
Transfers and subsidies	-	-	-	-	9 736	-	8 271	-	18 007	-	-	-	(100.0%)			
Other own revenue	636	586	115	18.0%	111	17.5%	55	9.3%	280	47.9%	101	50.6%	(45.6%)			
Operating Expenditure	220 053	242 751	82 947	37.7%	31 797	14.4%	37 946	15.6%	152 690	62.9%	46 882	69.4%	(19.1%)			
Employee related costs	8 571	8 571	2 393	27.9%	2 668	31.1%	2 673	31.2%	7 734	90.2%	2 537	63.6%	5.3%			
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases	157 000	196 000	76 504	48.7%	26 463	16.9%	31 606	16.1%	134 572	68.7%	36 142	70.0%	(12.6%)			
Other expenditure	54 482	38 180	4 051	7.4%	2 666	4.9%	3 668	9.6%	10 384	27.2%	8 203	68.5%	(55.3%)			
<b>Surplus/(Deficit)</b>	<b>37 633</b>	<b>(12 666)</b>	<b>(26 286)</b>		<b>13 029</b>		<b>9 721</b>		<b>(3 536)</b>		<b>(15 614)</b>					
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Revised Surplus/(Deficit)</b>	<b>37 633</b>	<b>(12 666)</b>	<b>(26 286)</b>		<b>13 029</b>		<b>9 721</b>		<b>(3 536)</b>		<b>(15 614)</b>					

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11			
	Budget		First Quarter			Second Quarter			Third Quarter			Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted				
<b>Waste Water Management</b>																
Operating Revenue	17 359	-	5	-	35	2%	(2 122)	-	(2 082)	-	4	9.9%	(50 943.9%)			
Billed Service charges	17 359	-	-	-	18	1%	(2 122)	-	(2 104)	-	-	9.7%	(100.0%)			
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other own revenue	-	-	5	-	17	-	0	-	22	-	4	-	(93.4%)			
Operating Expenditure	-	-	-	-	-	-	(38)	-	(38)	-	-	-	(100.0%)			
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other expenditure	-	-	-	-	-	-	(38)	-	(38)	-	-	-	(100.0%)			
<b>Surplus/(Deficit)</b>	<b>17 359</b>	<b>-</b>	<b>5</b>		<b>35</b>		<b>(2 084)</b>		<b>(2 044)</b>		<b>4</b>					
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Revised Surplus/(Deficit)</b>	<b>17 359</b>	<b>-</b>	<b>5</b>		<b>35</b>		<b>(2 084)</b>		<b>(2 044)</b>		<b>4</b>					

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11			
	Budget		First Quarter			Second Quarter			Third Quarter			Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted				
<b>Waste Management</b>																
Operating Revenue	9 650	17 545	4 796	49.7%	4 801	49.7%	1 499	8.5%	11 096	63.2%	4 599	151.2%	(67.4%)			
Billed Service charges	9 475	17 475	3 041	32.1%	4 801	50.7%	1 499	8.6%	9 340	53.4%	2 872	107.5%	(47.8%)			
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other own revenue	175	70	1 755	1 003.0%	0	1%	-	-	1 756	2 507.9%	1 727	582.6%	(100.0%)			
Operating Expenditure	29 525	26 238	5 632	19.1%	6 068	20.6%	6 916	26.4%	18 616	70.9%	5 551	69.4%	24.6%			
Employee related costs	20 545	20 545	4 994	24.3%	5 147	25.1%	5 476	26.7%	15 617	76.0%	5 014	75.6%	9.2%			
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other expenditure	8 981	5 693	639	7.1%	920	10.2%	1 439	25.3%	2 999	52.7%	536	45.1%	168.3%			
<b>Surplus/(Deficit)</b>	<b>(19 875)</b>	<b>(8 693)</b>	<b>(836)</b>		<b>(1 267)</b>		<b>(5 417)</b>		<b>(7 520)</b>		<b>(952)</b>					
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	250	-	(100.0%)			
<b>Revised Surplus/(Deficit)</b>	<b>(19 875)</b>	<b>(8 693)</b>	<b>(836)</b>		<b>(1 267)</b>		<b>(5 417)</b>		<b>(7 520)</b>		<b>(702)</b>					

**Part 5: Debtor Age Analysis**

R thousands	2010/11												Written Off		
	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Total				
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%			
<b>Debtor Age Analysis By Income Source</b>															
Water	10 637	28.9%	3 937	10.7%	3 065	8.3%	19 163	52.1%	36 802	6.3%	-	-	-		
Electricity	35 058	43.7%	937	1.1%	828	1.0%	44 449	54.2%	82 071	14.1%	-	-	-		
Property Rates	30 019	10.8%	10 877	3.9%	11 465	4.1%	226 642	81.2%	279 003	48.0%	-	-	-		
Sanitation	5 012	10.1%	1 917	3.9%	1 743	3.5%	40 767	82.5%	49 439	8.5%	-	-	-		
Refuse Removal	3 675	6.0%	1 584	2.6%	1 514	2.5%	54 032	88.9%	60 804	10.5%	-	-	-		
Other	2 537	3.5%	166	2%	186	3%	70 438	96.1%	73 326	12.6%	-	-	-		
<b>Total By Income Source</b>	<b>87 738</b>	<b>15.1%</b>	<b>19 417</b>	<b>3.3%</b>	<b>18 800</b>	<b>3.2%</b>	<b>455 491</b>	<b>78.3%</b>	<b>581 446</b>	<b>100.0%</b>	-	-	-		
<b>Debtor Age Analysis By Customer Group</b>															
Government	32 109	15.6%	8 590	4.2%	8 706	4.2%	156 836	76.0%	206 241	35.5%	-	-	-		
Business	32 052	46.8%	2 106	3.1%	2 192	3.2%	32 100	46.9%	68 450	11.8%	-	-	-		
Households	16 828	8.5%	6 378	3.2%	6 079	3.1%	168 242	85.2%	197 528	34.0%	-	-	-		
Other	6 749	6.2%	2 342	2.1%	1 823	1.7%	98 313	90.0%	109 227	18.8%	-	-	-		
<b>Total By Customer Group</b>	<b>87 738</b>	<b>15.1%</b>	<b>19 417</b>	<b>3.3%</b>	<b>18 800</b>	<b>3.2%</b>	<b>455 491</b>	<b>78.3%</b>	<b>581 446</b>	<b>100.0%</b>	-	-	-		

**Part 6: Creditor Age Analysis**

R thousands	2010/11														
	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Total				
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%			
<b>Creditor Age Analysis</b>															
Bulk Electricity	6 318	100.0%	-	-	-	-	-	-	6 318	40.4%	-	-	-		
Bulk Water	1 223	100.0%	-	-	-	-	-	-	1 223	7.8%	-	-	-		
PAVE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Pensions / Retirement	2 054	100.0%	-	-	-	-	-	-	2 054	13.1%	-	-	-		
Loan repayments	5 436	100.0%	-	-	-	-	-	-	5 436	34.7%	-	-	-		
Trade Creditors	621	100.0%	-	-	-	-	-	-	621	4.0%	-	-	-		
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total</b>	<b>15 652</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15 652</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>		

**Contact Details**

Municipal Manager	RSK Kau	068 718 3762
Financial Manager	T. J. Ramakond	068 718 3709

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue. Indirect Revenue and Expenditure incl.

**Free State: Phumelela(FS195)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part 1: Operating Revenue and Expenditure**

R thousands	2010/11											2009/10	O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure			Total Expenditure as % of adjusted
<b>Operating Revenue and Expenditure</b>														
Operating Revenue	126 237	77 175	28 276	22.4%	22 708	18.0%	18 474	23.9%	69 458	90.0%	15 493	86.4%	19.2%	
Billed Property rates	5 586	5 740	891	16.0%	997	17.8%	1 449	25.2%	3 337	58.1%	1 016	55.2%	42.6%	
Billed Service charges	21 547	21 896	4 693	21.8%	6 190	28.7%	5 144	23.5%	16 027	73.2%	3 646	76.7%	41.1%	
Other own revenue	99 103	49 539	22 692	22.9%	15 521	15.7%	11 881	24.0%	50 094	101.1%	10 831	92.4%	9.7%	
Operating Expenditure	128 988	82 139	17 859	13.8%	19 659	15.2%	17 457	21.3%	54 975	66.9%	13 360	61.1%	30.7%	
Employee related costs	26 014	27 034	6 334	24.3%	6 475	24.9%	6 526	24.1%	19 335	71.5%	5 115	73.8%	27.6%	
Bad and doubtful debt	6 700	-	-	-	-	-	-	1 509	-	1 509	-	-	(100.0%)	
Bulk purchases	10 499	10 575	3 134	29.9%	2 008	19.1%	1 976	18.7%	7 118	67.3%	2 072	70.3%	(4.6%)	
Other expenditure	85 775	44 530	8 391	9.8%	11 177	13.0%	7 445	16.7%	27 013	60.7%	6 173	52.3%	29.6%	
<b>Surplus/(Deficit)</b>	<b>(2 752)</b>	<b>(4 964)</b>	<b>10 417</b>		<b>3 048</b>		<b>1 018</b>		<b>14 484</b>		<b>2 133</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>(2 752)</b>	<b>(4 964)</b>	<b>10 417</b>		<b>3 048</b>		<b>1 018</b>		<b>14 484</b>		<b>2 133</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2010/11											2009/10	O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure			Total Expenditure as % of adjusted
<b>Capital Revenue and Expenditure</b>														
Source of Finance	60 468	60 468	10 431	17.3%	13 026	21.5%	4 887	8.1%	28 344	46.9%	10 341	73.6%	(52.7%)	
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internal contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	58 548	58 548	9 614	16.4%	13 026	22.2%	4 887	8.3%	27 526	47.0%	10 339	81.1%	(52.7%)	
Other	1 920	1 920	817	42.6%	-	-	-	-	817	42.6%	2	10.4%	(100.0%)	
Capital Expenditure	60 468	60 468	10 431	17.3%	13 026	21.5%	4 887	8.1%	28 344	46.9%	10 324	74.5%	(52.7%)	
Water and Sanitation	32 522	32 522	3 467	10.7%	5 005	15.4%	2 463	7.6%	10 935	33.6%	5 111	45.0%	(51.8%)	
Electricity	3 200	3 200	1 811	56.6%	473	14.8%	-	-	2 284	71.4%	649	146.5%	(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Roads, pavements, bridges and storm water	12 026	12 026	5 153	42.9%	6 626	55.1%	2 424	20.2%	14 203	118.1%	4 563	333.3%	(46.9%)	
Other	12 720	12 720	-	-	921	7.2%	-	-	921	7.2%	2	17.1%	(100.0%)	

**Total Capital and Operating Expenditure**

R thousands	2010/11											2009/10	O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure			Total Expenditure as % of adjusted
<b>Capital and Operating Revenue</b>														
Operating Revenue	126 237	77 175	28 276	22.4%	22 708	18.0%	18 474	23.9%	69 458	90.0%	15 493	86.4%	19.2%	
Capital Revenue	60 468	60 468	10 431	17.3%	13 026	21.5%	4 887	8.1%	28 344	46.9%	10 341	73.6%	(52.7%)	
<b>Total Revenue</b>	<b>186 705</b>	<b>137 643</b>	<b>38 708</b>	<b>20.7%</b>	<b>35 733</b>	<b>26.0%</b>	<b>23 361</b>	<b>17.0%</b>	<b>97 802</b>	<b>71.1%</b>	<b>25 834</b>	<b>82.9%</b>	<b>(9.6%)</b>	
<b>Capital and Operating Expenditure</b>														
Operating Expenditure	128 988	82 139	17 859	13.8%	19 659	15.2%	17 457	21.3%	54 975	66.9%	13 360	61.1%	30.7%	
Capital Expenditure	60 468	60 468	10 431	17.3%	13 026	21.5%	4 887	8.1%	28 344	46.9%	10 324	74.5%	(52.7%)	
<b>Total Expenditure</b>	<b>189 456</b>	<b>142 607</b>	<b>28 290</b>	<b>14.9%</b>	<b>32 685</b>	<b>22.9%</b>	<b>22 343</b>	<b>15.7%</b>	<b>83 318</b>	<b>58.4%</b>	<b>23 683</b>	<b>64.6%</b>	<b>(5.7%)</b>	

**Part 3: Cash Receipts and Payments**

R thousands	2010/11											2009/10	O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure			Total Expenditure as % of adjusted
<b>Cash Receipts and Payments</b>														
Opening Cash Balance	(7 303)	(7 303)	(7 303)	-	1 271	-	8 624	-	(7 303)	-	943	-	-	
Cash receipts by source	98 441	98 441	37 907	38.5%	37 114	37.7%	20 752	21.1%	95 773	97.3%	26 780	116.9%	(22.5%)	
Statutory receipts (including VAT)	3 803	3 803	498	13.1%	468	12.3%	449	11.8%	1 416	37.2%	358	25.3%	-	
Service charges	25 352	25 352	3 785	14.9%	3 942	15.6%	3 944	15.6%	11 671	46.0%	3 471	62.5%	13.6%	
Transfers (operational and capital)	63 871	63 871	33 154	51.9%	27 043	42.3%	15 821	24.8%	76 018	119.0%	21 483	134.4%	(26.4%)	
Other receipts	5 414	5 414	469	8.7%	5 661	104.6%	538	9.9%	6 668	123.2%	1 463	115.4%	(63.2%)	
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net increase (decr.) in assets / liabilities	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)	
Cash payments by type	88 769	88 769	29 333	33.0%	29 761	33.5%	21 688	24.4%	80 782	91.0%	23 519	84.1%	(7.8%)	
Employee related costs	28 163	28 163	6 496	23.1%	6 666	23.7%	6 764	24.0%	19 927	70.8%	5 641	75.0%	19.9%	
Grant and subsidies	7 249	7 249	1 972	27.2%	677	9.3%	1 799	24.8%	4 448	61.4%	1 917	-	(6.2%)	
Bulk Purchases - electr., water and sewerage	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other payments to service providers	36 279	36 279	10 571	29.1%	9 373	25.9%	10 162	28.0%	30 105	83.0%	5 611	70.1%	81.1%	
Capital assets	17 079	17 079	10 192	59.7%	13 026	76.3%	2 964	17.4%	26 181	153.3%	10 324	106.1%	(71.3%)	
Repayment of borrowing	-	-	103	-	-	-	-	-	103	-	17	16.7%	(100.0%)	
Other cash flows / payments	-	-	-	-	17	-	-	-	17	-	10	-	(100.0%)	
<b>Closing Cash Balance</b>	<b>2 368</b>	<b>2 368</b>	<b>1 271</b>		<b>8 624</b>		<b>7 689</b>		<b>7 689</b>		<b>4 205</b>			

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2010/11											2009/10	O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure			Total Expenditure as % of adjusted
<b>Water</b>														
Operating Revenue	14 752	14 426	6 386	43.3%	5 169	35.0%	3 801	26.3%	15 356	106.4%	5 642	93.3%	(32.6%)	
Billed Service charges	5 155	5 323	1 248	24.2%	2 019	39.2%	1 459	27.4%	4 726	89.8%	1 107	87.7%	31.7%	
Transfers and subsidies	9 911	9 911	5 340	53.9%	3 363	33.9%	2 522	25.4%	11 226	113.3%	4 563	100.0%	(44.7%)	
Other own revenue	(315)	(809)	(202)	64.3%	(213)	67.7%	(181)	22.3%	(596)	73.6%	(29)	40.6%	521.1%	
Operating Expenditure	9 510	9 251	1 484	15.6%	1 956	20.6%	1 855	22.5%	5 295	64.2%	1 461	66.4%	27.0%	
Employee related costs	2 140	2 161	537	24.8%	567	26.2%	565	26.1%	1 668	77.2%	499	76.1%	13.1%	
Bad and doubtful debt	2 000	-	-	-	-	-	-	500	-	500	-	-	(100.0%)	
Bulk purchases	651	651	29	4.4%	50	7.7%	41	6.3%	120	18.4%	51	8.3%	(19.5%)	
Other expenditure	4 699	5 439	919	19.6%	1 339	28.5%	749	13.8%	3 007	55.3%	910	69.1%	(17.7%)	
<b>Surplus/(Deficit)</b>	<b>5 242</b>	<b>6 175</b>	<b>4 902</b>		<b>3 213</b>		<b>1 946</b>		<b>10 060</b>		<b>4 181</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>5 242</b>	<b>6 175</b>	<b>4 902</b>		<b>3 213</b>		<b>1 946</b>		<b>10 060</b>		<b>4 181</b>			

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11			
	Budget		First Quarter			Second Quarter			Third Quarter			Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted				
<b>Electricity</b>																
<b>Operating Revenue</b>	19 950	19 225	5 079	25.5%	5 941	29.8%	4 391	22.8%	15 411	80.2%	8 399	88.7%	(47.7%)			
Billed Service charges	6 000	6 090	326	13.9%	1 547	25.9%	1 085	17.8%	3 458	56.8%	953	76.3%	13.9%			
Transfers and subsidies	14 819	12 819	4 130	27.9%	4 348	29.3%	3 261	25.4%	11 740	91.6%	7 424	93.4%	(56.1%)			
Other own revenue	(869)	316	124	(14.2%)	45	(5.2%)	45	14.1%	214	67.6%	22	75.9%	100.9%			
<b>Operating Expenditure</b>	15 083	13 883	4 160	27.6%	2 242	14.9%	3 126	22.5%	9 527	68.6%	2 493	70.0%	25.3%			
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bad and doubtful debt	500	-	-	-	-	-	125	-	125	-	-	-	(100.0%)			
Bulk purchases	9 375	9 375	3 000	32.0%	1 576	16.8%	1 799	19.2%	6 375	68.0%	1 875	76.9%	(4.0%)			
Other expenditure	5 208	4 508	1 160	22.3%	666	12.8%	1 202	26.7%	3 027	67.1%	619	49.2%	94.2%			
<b>Surplus/(Deficit)</b>	4 867	5 342	920	-	3 700	-	1 265	-	5 885	-	5 906	-	-			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Revised Surplus/(Deficit)</b>	4 867	5 342	920	-	3 700	-	1 265	-	5 885	-	5 906	-	-			

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11			
	Budget		First Quarter			Second Quarter			Third Quarter			Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted				
<b>Waste Water Management</b>																
<b>Operating Revenue</b>	14 250	13 161	4 892	34.3%	4 284	30.1%	3 576	27.2%	12 753	96.9%	4 799	91.9%	(25.5%)			
Billed Service charges	5 309	5 379	1 345	25.3%	1 346	25.3%	1 333	24.8%	4 023	74.8%	404	56.0%	230.3%			
Transfers and subsidies	8 204	8 204	3 419	41.7%	2 784	33.9%	2 088	25.5%	8 290	101.0%	3 444	100.0%	(39.4%)			
Other own revenue	736	(423)	129	17.5%	155	21.0%	155	(36.7%)	439	(103.8%)	951	238.2%	(83.7%)			
<b>Operating Expenditure</b>	10 536	8 103	1 710	16.2%	1 860	17.6%	1 837	22.7%	5 406	66.7%	1 511	62.1%	21.5%			
Employee related costs	4 099	3 914	963	23.5%	977	23.8%	967	24.7%	2 907	74.3%	889	76.3%	8.7%			
Bad and doubtful debt	2 000	-	-	-	-	-	333	-	333	-	-	-	(100.0%)			
Bulk purchases	200	208	45	22.4%	50	24.8%	58	27.8%	153	73.4%	58	33.1%	(100.0%)			
Other expenditure	4 237	3 981	701	16.5%	833	19.7%	479	12.0%	2 013	50.6%	564	51.3%	(15.1%)			
<b>Surplus/(Deficit)</b>	3 713	5 058	3 183	-	2 425	-	1 740	-	7 347	-	3 288	-	-			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Revised Surplus/(Deficit)</b>	3 713	5 058	3 183	-	2 425	-	1 740	-	7 347	-	3 288	-	-			

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11			
	Budget		First Quarter			Second Quarter			Third Quarter			Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted				
<b>Waste Management</b>																
<b>Operating Revenue</b>	15 029	13 824	5 015	33.4%	4 379	29.1%	3 637	26.3%	13 030	94.3%	6 584	92.9%	(44.8%)			
Billed Service charges	5 083	5 103	1 275	25.1%	1 278	25.1%	1 267	24.8%	3 820	74.9%	1 161	85.1%	9.1%			
Transfers and subsidies	9 069	9 028	3 593	39.6%	2 926	32.3%	2 195	24.3%	8 714	96.6%	5 228	100.0%	(58.0%)			
Other own revenue	878	(302)	147	16.7%	174	19.9%	175	(57.8%)	496	(164.1%)	194	73.2%	(10.2%)			
<b>Operating Expenditure</b>	5 806	6 910	1 536	26.5%	1 764	30.4%	1 675	24.2%	4 975	72.0%	1 306	78.6%	28.3%			
Employee related costs	3 506	3 453	857	24.4%	842	24.0%	801	23.2%	2 500	72.4%	752	74.9%	6.6%			
Bad and doubtful debt	2 200	-	-	-	-	-	550	-	550	-	-	-	(100.0%)			
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other expenditure	100	3 457	680	67.9%	922	922.1%	323	9.4%	1 925	55.7%	554	83.6%	(41.6%)			
<b>Surplus/(Deficit)</b>	9 223	6 915	3 478	-	2 615	-	1 962	-	8 055	-	5 278	-	-			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Revised Surplus/(Deficit)</b>	9 223	6 915	3 478	-	2 615	-	1 962	-	8 055	-	5 278	-	-			

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days				31 - 60 Days				61 - 90 Days				Over 90 Days				Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtor Age Analysis By Income Source</b>																				
Water	223	2.1%	511	4.8%	497	4.7%	9 405	88.4%	10 636	21.2%	-	-	-	-	-	-	-	-	-	
Electricity	171	9.4%	91	5.0%	130	7.2%	1 416	78.3%	1 808	3.6%	-	-	-	-	-	-	-	-	-	
Property Rates	1 639	18.8%	203	2.3%	311	3.6%	6 581	75.3%	8 735	17.4%	-	-	-	-	-	-	-	-	-	
Sanitation	457	3.3%	391	2.8%	725	5.3%	12 194	88.6%	13 767	27.5%	-	-	-	-	-	-	-	-	-	
Refuse Removal	404	2.7%	380	2.6%	786	5.3%	13 235	89.4%	14 805	29.6%	-	-	-	-	-	-	-	-	-	
Other	(185)	(57.8%)	28	8.8%	8	2.4%	470	146.5%	321	6.5%	-	-	-	-	-	-	-	-	-	
<b>Total By Income Source</b>	2 709	5.4%	1 605	3.2%	2 457	4.9%	43 301	86.5%	50 072	100.0%	-	-	-	-	-	-	-	-	-	
<b>Debtor Age Analysis By Customer Group</b>																				
Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Business	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	2 709	5.4%	1 605	3.2%	2 457	4.9%	43 301	86.5%	50 072	100.0%	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	2 709	5.4%	1 605	3.2%	2 457	4.9%	43 301	86.5%	50 072	100.0%	-	-	-	-	-	-	-	-	-	

**Part 6: Creditor Age Analysis**

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

**Contact Details**

Municipal Manager	M. J. Makhamba	058 913 1222
Financial Manager		

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue



**Free State: Thabo Mofutsanyana(DC19)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
Operating Revenue	44 878	44 878	27 371	61.0%	31 059	69.2%	15 294	34.1%	73 723	164.3%	20 691	115.0%	(26.1%)	
Billed Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other own revenue	44 878	44 878	27 371	61.0%	31 059	69.2%	15 294	34.1%	73 723	164.3%	20 691	125.2%	(26.1%)	
Operating Expenditure	44 878	44 878	17 903	39.9%	17 332	38.6%	13 239	29.5%	48 475	108.0%	8 453	65.4%	56.6%	
Employee related costs	34 725	34 725	7 405	21.3%	7 432	21.4%	7 979	23.0%	22 816	65.7%	5 890	54.6%	35.5%	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	10 153	10 153	10 498	103.4%	9 900	97.5%	5 261	51.8%	25 658	252.7%	2 563	91.4%	105.3%	
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>9 468</b>		<b>13 726</b>		<b>2 054</b>		<b>25 249</b>		<b>12 238</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>9 468</b>		<b>13 726</b>		<b>2 054</b>		<b>25 249</b>		<b>12 238</b>			

**Part 2: Capital Revenue and Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
Source of Finance	19 177	19 177	2 847	14.8%	607	3.2%	1 117	5.8%	4 571	23.8%	3 326	50.9%	(66.4%)
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	19 177	19 177	2 847	14.8%	607	3.2%	1 117	5.8%	4 571	23.8%	3 326	50.5%	(66.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure	19 177	19 177	2 847	14.8%	607	3.2%	1 117	5.8%	4 571	23.8%	3 326	51.5%	(66.4%)
Water and Sanitation	-	-	2 073	-	607	-	1 117	-	3 797	-	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	934	934	352	37.7%	-	-	-	-	352	37.7%	-	-	11.4%
Other	18 243	18 243	422	2.3%	-	-	-	-	422	2.3%	3 326	106.9%	(100.0%)

**Total Capital and Operating Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital and Operating Revenue</b>													
Operating Revenue	44 878	44 878	27 371	61.0%	31 059	69.2%	15 294	34.1%	73 723	164.3%	20 691	115.0%	(26.1%)
Capital Revenue	19 177	19 177	2 847	14.8%	607	3.2%	1 117	5.8%	4 571	23.8%	3 326	50.9%	(66.4%)
<b>Total Revenue</b>	<b>64 055</b>	<b>64 055</b>	<b>30 218</b>	<b>47.2%</b>	<b>31 665</b>	<b>49.4%</b>	<b>16 411</b>	<b>25.6%</b>	<b>78 294</b>	<b>122.2%</b>	<b>24 017</b>	<b>87.9%</b>	<b>(31.7%)</b>
<b>Capital and Operating Expenditure</b>													
Operating Expenditure	44 878	44 878	17 903	39.9%	17 332	38.6%	13 239	29.5%	48 475	108.0%	8 453	65.4%	56.6%
Capital Expenditure	19 177	19 177	2 847	14.8%	607	3.2%	1 117	5.8%	4 571	23.8%	3 326	51.5%	(66.4%)
<b>Total Expenditure</b>	<b>64 055</b>	<b>64 055</b>	<b>20 750</b>	<b>32.4%</b>	<b>17 939</b>	<b>28.0%</b>	<b>14 356</b>	<b>22.4%</b>	<b>53 045</b>	<b>82.8%</b>	<b>11 779</b>	<b>59.1%</b>	<b>21.9%</b>

**Part 3: Cash Receipts and Payments**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Cash Receipts and Payments</b>													
Opening Cash Balance	-	-	10 895	-	17 464	-	30 583	-	10 895	-	(3 171)	-	-
Cash receipts by source	64 055	64 055	27 371	42.7%	31 059	48.5%	20 294	31.7%	78 723	122.9%	20 691	94.5%	(1.9%)
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (operational and capital)	62 655	62 655	26 695	42.6%	20 161	32.2%	14 967	23.9%	61 823	98.7%	20 622	103.4%	(27.4%)
Other receipts	1 400	1 400	566	40.4%	10 898	778.4%	327	23.4%	11 791	842.2%	69	31.3%	374.4%
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Net increase (decr.) in assets / liabilities	-	-	110	-	-	-	5 000	-	5 110	-	-	-	(100.0%)
Cash payments by type	99 879	99 879	20 803	20.8%	17 939	18.0%	14 356	14.4%	53 098	53.2%	12 728	65.1%	12.8%
Employee related costs	34 725	34 725	7 458	21.5%	7 432	21.4%	7 979	23.0%	22 869	65.9%	5 890	54.6%	35.5%
Grant and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases - electr., water and sewerage	-	-	-	-	-	-	-	-	-	-	-	-	-
Other payments to service providers	44 880	44 880	10 498	23.4%	9 900	22.1%	5 261	11.7%	25 658	57.2%	2 530	-	107.9%
Capital assets	19 178	19 178	2 847	14.8%	607	3.2%	1 117	5.8%	4 571	23.8%	3 326	51.5%	(66.4%)
Repayment of borrowing	1 096	1 096	-	-	-	-	-	-	-	-	-	-	-
Other cash flows / payments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Closing Cash Balance</b>	<b>(35 824)</b>	<b>(35 824)</b>	<b>17 464</b>		<b>30 583</b>		<b>36 521</b>		<b>36 521</b>		<b>4 792</b>		<b>36.0%</b>

**Part 4a: Operating Revenue and Expenditure by Function**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Water</b>													
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11			
	Budget		First Quarter			Second Quarter			Third Quarter			Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted				
<b>Electricity</b>																
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11			
	Budget		First Quarter			Second Quarter			Third Quarter			Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted				
<b>Waste Water Management</b>																
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11			
	Budget		First Quarter			Second Quarter			Third Quarter			Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted				
<b>Waste Management</b>																
<b>Operating Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	399	100.0%	-	-	-	-	-	-	399	2.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	291	2.1%	52	.4%	29	.2%	13 789	97.4%	14 161	97.3%
<b>Total</b>	<b>690</b>	<b>4.7%</b>	<b>52</b>	<b>.4%</b>	<b>29</b>	<b>.2%</b>	<b>13 789</b>	<b>94.7%</b>	<b>14 561</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr. Sekhohle Poloko	058 718 1002
Financial Manager	Ms. Nombizoshe Minkulu	058 718 1007

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

**Free State: Moqhaka(FS201)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Operating Revenue and Expenditure</b>														
Operating Revenue	420 207	420 207	145 525	34.6%	87 663	20.9%	23 115	5.5%	256 303	61.0%	75 629	74.6%	(69.4%)	
Billed Property rates	32 236	32 236	11 150	34.6%	8 444	26.2%	2 820	8.7%	22 413	69.5%	4 950	67.2%	(43.0%)	
Billed Service charges	196 173	196 173	61 401	31.3%	73 262	37.3%	18 964	9.7%	153 627	78.3%	48 879	93.7%	(61.2%)	
Other own revenue	191 798	191 798	72 975	38.0%	5 956	3.1%	1 332	.7%	80 262	41.8%	21 800	58.1%	(93.9%)	
Operating Expenditure	420 159	420 159	62 427	14.9%	78 041	18.6%	22 489	5.4%	162 958	38.8%	69 059	48.9%	(67.4%)	
Employee related costs	163 855	163 855	44 612	27.2%	44 043	26.9%	13 348	8.1%	102 003	62.3%	32 639	40.1%	(59.1%)	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	77 724	77 724	2 136	2.7%	595	.8%	-	-	2 731	3.5%	18 066	72.5%	(100.0%)	
Other expenditure	178 580	178 580	15 679	8.8%	33 404	18.7%	9 141	5.1%	58 224	32.6%	18 355	43.2%	(80.2%)	
<b>Surplus/(Deficit)</b>	<b>48</b>	<b>48</b>	<b>83 098</b>		<b>9 622</b>		<b>626</b>		<b>93 345</b>		<b>6 570</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>48</b>	<b>48</b>	<b>83 098</b>		<b>9 622</b>		<b>626</b>		<b>93 345</b>		<b>6 570</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Capital Revenue and Expenditure</b>													
Source of Finance	126 267	126 267	10 732	8.5%	5 140	4.1%	-	-	15 872	12.6%	243	.9%	(100.0%)
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	61 760	61 760	10 701	17.3%	5 062	8.2%	-	-	15 763	25.5%	243	.9%	(100.0%)
Other	64 507	64 507	31	.1%	78	.1%	-	-	109	.2%	-	-	-
Capital Expenditure	126 267	126 267	10 732	8.5%	5 140	4.1%	-	-	15 872	12.6%	243	81.0%	(100.0%)
Water and Sanitation	25 452	25 452	2 091	8.2%	-	-	-	-	2 091	8.2%	-	-	-
Electricity	11 529	11 529	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	68 734	68 734	7 691	11.2%	5 062	7.4%	-	-	12 753	18.6%	116	89.8%	(100.0%)
Other	20 552	20 552	951	4.6%	78	.4%	-	-	1 029	5.0%	127	69.9%	(100.0%)

**Total Capital and Operating Expenditure**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Capital and Operating Revenue</b>													
Operating Revenue	420 207	420 207	145 525	34.6%	87 663	20.9%	23 115	5.5%	256 303	61.0%	75 629	74.6%	(69.4%)
Capital Revenue	126 267	126 267	10 732	8.5%	5 140	4.1%	-	-	15 872	12.6%	243	.9%	(100.0%)
<b>Total Revenue</b>	<b>546 474</b>	<b>546 474</b>	<b>156 257</b>	<b>28.6%</b>	<b>92 802</b>	<b>17.0%</b>	<b>23 115</b>	<b>4.2%</b>	<b>272 175</b>	<b>49.8%</b>	<b>75 873</b>	<b>70.6%</b>	<b>(69.5%)</b>
<b>Capital and Operating Expenditure</b>													
Operating Expenditure	420 159	420 159	62 427	14.9%	78 041	18.6%	22 489	5.4%	162 958	38.8%	69 059	48.9%	(67.4%)
Capital Expenditure	126 267	126 267	10 732	8.5%	5 140	4.1%	-	-	15 872	12.6%	243	81.0%	(100.0%)
<b>Total Expenditure</b>	<b>546 426</b>	<b>546 426</b>	<b>73 160</b>	<b>13.4%</b>	<b>83 181</b>	<b>15.2%</b>	<b>22 489</b>	<b>4.1%</b>	<b>178 830</b>	<b>32.7%</b>	<b>69 303</b>	<b>50.5%</b>	<b>(67.5%)</b>

**Part 3: Cash Receipts and Payments**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Cash Receipts and Payments</b>													
Opening Cash Balance	-	-	1 993		(1 689)		2 013		1 993		(2 475)		
Cash receipts by source	375 069	451 362	138 395	36.9%	120 358	32.1%	108 987	24.1%	367 740	81.5%	96 284	104.6%	13.2%
Statutory receipts (including VAT)	32 236	59 437	-	-	-	-	9 651	16.2%	9 651	16.2%	-	-	(100.0%)
Service charges	190 173	3	61 471	32.3%	64 751	34.0%	61 197	17.6%	187 420	16.2%	62 538	113.7%	(2.1%)
Transfers (operational and capital)	137 739	-	75 924	55.1%	55 607	40.4%	38 139	27.7%	169 669	19.2%	23 746	97.0%	60.6%
Other receipts	21 914	391 921	-	-	-	-	-	-	-	-	563.5%	-	-
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Net increase (decr.) in assets / liabilities	(6 993)	-	1 000	(14.3%)	-	-	-	-	1 000	-	10 000	-	(100.0%)
Cash payments by type	335 184	451 336	142 076	42.4%	116 656	34.8%	100 187	22.2%	358 919	79.5%	89 145	106.2%	12.4%
Employee related costs	163 855	78 175	34 709	21.2%	35 776	21.8%	35 581	45.5%	106 066	135.7%	32 639	84.8%	9.0%
Grant and subsidies	-	17 941	579	-	1 777	-	1 089	6.1%	3 445	19.2%	846	-	28.8%
Bulk Purchases - electr., water and sewerage	77 724	69 440	-	-	-	-	-	-	-	-	-	-	-
Other payments to service providers	93 605	285 780	99 096	105.9%	77 796	83.1%	57 726	20.2%	234 618	82.1%	53 261	155.4%	8.4%
Capital assets	-	-	7 693	-	1 307	-	5 790	-	14 791	-	2 400	77.4%	141.3%
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows / payments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Closing Cash Balance</b>	<b>39 885</b>	<b>26</b>	<b>(1 689)</b>		<b>2 013</b>		<b>10 813</b>		<b>10 813</b>		<b>4 664</b>		

**Part 4: Operating Revenue and Expenditure by Function**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Water</b>													
Operating Revenue	-	-	10 614	-	11 571	-	3 989	-	26 174	-	14 731	71.8%	(72.9%)
Billed Service charges	-	-	10 606	-	11 562	-	3 987	-	26 155	-	10 886	73.9%	(63.4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	3 787	68.1%	(100.0%)
Other own revenue	-	-	8	-	8	-	2	-	19	-	58	32.6%	(96.2%)
Operating Expenditure	19 291	19 291	3 705	19.2%	5 553	28.8%	1 922	10.0%	11 180	58.0%	5 579	64.4%	(65.4%)
Employee related costs	9 159	9 159	2 135	23.3%	2 249	24.6%	706	7.7%	5 090	55.6%	2 211	76.2%	(88.1%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	115	-	-	-	115	-	-	-	-
Other expenditure	10 132	10 132	1 570	15.5%	3 190	31.5%	1 216	12.0%	5 975	59.0%	3 368	62.4%	(63.9%)
<b>Surplus/(Deficit)</b>	<b>(19 291)</b>	<b>(19 291)</b>	<b>6 909</b>		<b>6 017</b>		<b>2 067</b>		<b>14 994</b>		<b>9 152</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>(19 291)</b>	<b>(19 291)</b>	<b>6 909</b>		<b>6 017</b>		<b>2 067</b>		<b>14 994</b>		<b>9 152</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Electricity</b>													
Operating Revenue	162 590	162 590	26 732	16.4%	39 004	24.0%	13 311	8.2%	79 048	48.6%	33 803	66.1%	(60.6%)
Billed Service charges	162 590	162 590	26 605	16.4%	38 758	23.8%	13 225	8.1%	78 587	48.3%	33 704	65.8%	(60.8%)
Transfers and subsidies	-	-	127	-	247	-	87	-	461	-	98	103.1%	(11.7%)
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	111 451	111 451	8 656	7.8%	9 278	8.3%	3 912	3.5%	21 845	19.6%	21 735	107.2%	(82.0%)
Employee related costs	11 054	11 054	2 762	25.0%	2 835	25.6%	931	8.4%	6 529	59.1%	2 590	63.8%	(64.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	77 724	77 724	817	1.1%	182	2%	-	-	999	1.3%	18 066	124.9%	(100.0%)
Other expenditure	22 674	22 674	5 077	22.4%	6 260	27.6%	2 980	13.1%	14 317	63.1%	1 078	39.5%	176.4%
<b>Surplus/(Deficit)</b>	<b>51 138</b>	<b>51 138</b>	<b>18 076</b>		<b>29 726</b>		<b>9 399</b>		<b>57 202</b>		<b>12 068</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>51 138</b>	<b>51 138</b>	<b>18 076</b>		<b>29 726</b>		<b>9 399</b>		<b>57 202</b>		<b>12 068</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Water Management</b>													
Operating Revenue	-	-	3 097	-	3 120	-	1 046	-	7 264	-	3 734	107.4%	(72.0%)
Billed Service charges	-	-	3 043	-	3 046	-	1 012	-	7 102	-	2 330	145.6%	(56.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	1 372	86.7%	(100.0%)
Other own revenue	-	-	54	-	74	-	35	-	162	-	32	132.9%	9.7%
Operating Expenditure	13 657	13 657	2 745	20.1%	3 035	22.2%	1 050	7.7%	6 830	50.0%	2 942	61.2%	(64.3%)
Employee related costs	11 390	11 390	2 404	21.1%	2 576	22.6%	835	7.3%	5 815	51.1%	2 332	63.7%	(64.2%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 267	2 267	341	15.0%	459	20.3%	215	9.5%	1 015	44.8%	610	47.4%	(64.8%)
<b>Surplus/(Deficit)</b>	<b>(13 657)</b>	<b>(13 657)</b>	<b>352</b>		<b>85</b>		<b>(4)</b>		<b>434</b>		<b>791</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>(13 657)</b>	<b>(13 657)</b>	<b>352</b>		<b>85</b>		<b>(4)</b>		<b>434</b>		<b>791</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Management</b>													
Operating Revenue	142 944	142 944	13 949	9.8%	2 248	1.6%	748	5%	16 945	11.9%	3 599	117.8%	(79.2%)
Billed Service charges	10 903	10 903	2 221	20.4%	2 226	20.4%	741	6.8%	5 188	47.6%	1 959	109.3%	(52.7%)
Transfers and subsidies	131 969	131 969	11 706	8.9%	-	-	-	-	11 706	8.9%	1 626	125.3%	(100.0%)
Other own revenue	72	72	22	30.1%	21	29.7%	7	9.8%	50	69.6%	14	23.5%	(50.7%)
Operating Expenditure	10 131	10 131	3 463	34.2%	3 591	35.5%	1 159	11.4%	8 214	81.1%	3 282	70.2%	(64.3%)
Employee related costs	6 904	6 904	3 053	44.2%	3 089	44.7%	1 007	14.6%	7 148	103.5%	2 782	71.4%	(63.8%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3 227	3 227	411	12.7%	503	15.6%	152	4.7%	1 066	33.0%	500	62.3%	(69.5%)
<b>Surplus/(Deficit)</b>	<b>132 813</b>	<b>132 813</b>	<b>10 485</b>		<b>(1 344)</b>		<b>(411)</b>		<b>8 731</b>		<b>317</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>132 813</b>	<b>132 813</b>	<b>10 485</b>		<b>(1 344)</b>		<b>(411)</b>		<b>8 731</b>		<b>317</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	3 794	5.4%	2 499	3.5%	1 654	2.3%	62 657	88.7%	70 604	30.7%	-	-
Electricity	6 745	26.3%	675	2.5%	292	1.1%	18 943	71.1%	26 655	11.6%	-	-
Property Rates	2 203	8.6%	922	3.6%	722	2.8%	21 642	84.9%	25 490	11.1%	-	-
Sanitation	998	4.2%	653	2.7%	567	2.4%	21 788	90.8%	24 007	10.4%	-	-
Refuse Removal	741	3.3%	477	2.1%	408	1.8%	20 970	92.8%	22 593	9.8%	-	-
Other	704	1.2%	553	9%	529	9%	59 206	97.1%	60 992	26.5%	-	-
<b>Total By Income Source</b>	<b>15 185</b>	<b>6.6%</b>	<b>5 779</b>	<b>2.5%</b>	<b>4 170</b>	<b>1.8%</b>	<b>205 206</b>	<b>89.1%</b>	<b>230 340</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	2 455	85.0%	197	6.8%	146	5.1%	89	3.1%	2 887	1.3%	-	-
Business	5 649	37.2%	611	4.0%	263	1.7%	8 677	57.1%	15 201	6.6%	-	-
Households	4 538	4.4%	2 755	2.7%	1 873	1.8%	94 089	91.1%	103 254	44.8%	-	-
Other	2 544	2.3%	2 215	2.0%	1 888	1.7%	102 351	93.9%	108 998	47.3%	-	-
<b>Total By Customer Group</b>	<b>15 185</b>	<b>6.6%</b>	<b>5 779</b>	<b>2.5%</b>	<b>4 170</b>	<b>1.8%</b>	<b>205 206</b>	<b>89.1%</b>	<b>230 340</b>	<b>100.0%</b>	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	8 687	49.5%	8 880	50.5%	-	-	-	-	17 567	40.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	15 400	100.0%	-	-	-	-	-	-	15 400	35.8%
Trade Creditors	2 418	60.9%	1 047	26.3%	113	2.9%	292	9.9%	3 970	9.2%
Auditor-General	53	4.3%	6	5%	82	6.7%	1 082	88.5%	1 222	2.8%
Other	1 841	37.8%	-	-	-	-	3 023	62.2%	4 864	11.3%
<b>Total</b>	<b>28 399</b>	<b>66.0%</b>	<b>9 933</b>	<b>23.1%</b>	<b>199</b>	<b>5%</b>	<b>4 497</b>	<b>10.5%</b>	<b>43 027</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Simon Mgwathi	056 216 9104
Financial Manager	M. J. Leroyhele	056 216 9141

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

**Free State: Ngwathe(FS203)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	359 130	359 130	36 920	10.3%	148 525	41.4%	90 655	25.2%	276 099	76.9%	31 916	53.4%	184.0%	
Billed Property rates	36 010	36 010	13 580	37.7%	18 560	51.5%	16 377	45.5%	48 517	134.7%	12 560	77.8%	30.4%	
Billed Service charges	181 576	181 576	22 940	12.6%	38 003	20.9%	43 201	23.8%	104 144	57.4%	18 172	58.9%	137.7%	
Other own revenue	141 544	141 544	400	.3%	91 962	65.0%	31 076	22.0%	123 438	87.2%	1 184	37.8%	2 525.4%	
<b>Operating Expenditure</b>	354 039	354 039	54 039	15.3%	79 713	22.5%	68 498	19.3%	202 251	57.1%	50 444	49.4%	35.8%	
Employee related costs	117 740	117 740	27 085	23.0%	27 573	23.4%	27 352	23.2%	82 009	69.7%	26 238	70.6%	4.2%	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	15	-	(100.0%)		
Bulk purchases	91 319	91 319	5 553	6.1%	27 148	29.7%	19 888	21.8%	52 590	57.6%	2 126	36.8%	835.3%	
Other expenditure	144 980	144 980	21 402	14.8%	24 992	17.2%	21 258	14.7%	67 652	46.7%	22 084	40.8%	(3.7%)	
<b>Surplus/(Deficit)</b>	<b>5 091</b>	<b>5 091</b>	<b>(17 120)</b>		<b>68 811</b>		<b>22 157</b>		<b>73 849</b>		<b>(18 528)</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	439	8%	(100.0%)	
<b>Revised Surplus/(Deficit)</b>	<b>5 091</b>	<b>5 091</b>	<b>(17 120)</b>		<b>68 811</b>		<b>22 157</b>		<b>73 849</b>		<b>(18 089)</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	67 664	67 664	4 217	6.2%	3 532	5.2%	2 061	3.0%	9 811	14.5%	-	-	(100.0%)
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	62 573	62 573	8 599	13.8%	3 266	5.2%	1 803	2.9%	8 927	14.3%	-	-	(100.0%)
Other	5 091	5 091	359	7.0%	266	5.2%	258	5.1%	883	17.4%	-	-	(100.0%)
<b>Capital Expenditure</b>	67 664	67 664	4 217	6.2%	3 532	5.2%	2 061	3.0%	9 811	14.5%	3 944	15.3%	(47.7%)
Water and Sanitation	20 073	20 073	-	-	-	-	-	-	-	-	113	140.5%	(100.0%)
Electricity	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40 591	40 591	4 217	10.4%	3 532	8.7%	2 061	5.1%	9 811	24.2%	3 831	20.1%	(46.2%)

**Total Capital and Operating Expenditure**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Capital and Operating Revenue</b>	359 130	359 130	36 920	10.3%	148 525	41.4%	90 655	25.2%	276 099	76.9%	31 916	53.4%	184.0%
Operating Revenue	359 130	359 130	36 920	10.3%	148 525	41.4%	90 655	25.2%	276 099	76.9%	31 916	53.4%	184.0%
Capital Revenue	67 664	67 664	4 217	6.2%	3 532	5.2%	2 061	3.0%	9 811	14.5%	-	-	(100.0%)
<b>Total Revenue</b>	<b>426 794</b>	<b>426 794</b>	<b>41 137</b>	<b>9.6%</b>	<b>152 057</b>	<b>35.6%</b>	<b>92 716</b>	<b>21.7%</b>	<b>285 910</b>	<b>67.0%</b>	<b>31 916</b>	<b>54.8%</b>	<b>190.5%</b>
<b>Capital and Operating Expenditure</b>	354 039	354 039	54 039	15.3%	79 713	22.5%	68 498	19.3%	202 251	57.1%	50 444	49.4%	35.8%
Operating Expenditure	354 039	354 039	54 039	15.3%	79 713	22.5%	68 498	19.3%	202 251	57.1%	50 444	49.4%	35.8%
Capital Expenditure	67 664	67 664	4 217	6.2%	3 532	5.2%	2 061	3.0%	9 811	14.5%	3 944	15.3%	(47.7%)
<b>Total Expenditure</b>	<b>421 703</b>	<b>421 703</b>	<b>58 257</b>	<b>13.8%</b>	<b>83 245</b>	<b>19.7%</b>	<b>70 559</b>	<b>16.7%</b>	<b>212 061</b>	<b>50.3%</b>	<b>54 388</b>	<b>44.0%</b>	<b>29.7%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Cash Receipts and Payments</b>													
<b>Opening Cash Balance</b>	-	-	3 954		277		6 179		3 954		(8 277)		
<b>Cash receipts by source</b>	359 130	359 130	110 664	30.8%	154 080	42.9%	110 635	30.8%	375 379	104.5%	92 549	80.3%	19.5%
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	38 398	38 398	34 262	89.5%	37 239	97.2%	35 159	91.6%	106 860	278.2%	31 659	70.2%	11.1%
Transfers (operational and capital)	127 766	127 766	57 962	45.4%	77 610	60.7%	33 396	26.1%	168 988	132.3%	38 156	122.5%	(12.5%)
Other receipts	189 374	189 374	18 200	9.7%	39 131	20.7%	42 080	22.2%	99 530	52.6%	22 733	45.2%	85.1%
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	1 002	1 002	-	-	-	-	-	-	-	-	-	-	-
Net increase (decr.) in assets / liabilities	2 589	2 589	-	-	-	-	-	-	-	-	-	-	-
<b>Cash payments by type</b>	354 039	354 039	114 340	32.3%	148 179	41.9%	111 215	31.4%	373 735	105.6%	81 744	80.7%	36.1%
Employee related costs	117 740	117 740	30 302	25.7%	27 843	23.6%	26 184	22.2%	84 329	71.6%	22 537	74.6%	16.2%
Grant and subsidies	-	-	1 992	-	964	-	2 527	-	5 483	-	-	-	(100.0%)
Bulk Purchases - electr., water and sewerage	-	-	-	-	-	-	-	-	-	-	-	-	-
Other payments to service providers	91 319	91 319	56 102	61.4%	39 551	43.3%	33 531	36.7%	129 184	141.5%	16 711	167.9%	100.7%
Capital assets	5 500	5 500	7 282	132.4%	11 742	213.5%	16 566	301.2%	35 590	647.1%	14 570	66.0%	13.7%
Repayment of borrowing	8 500	8 500	880	10.4%	880	10.4%	893	10.5%	2 653	31.2%	898	52.0%	(6%)
Other cash flows / payments	130 980	130 980	17 781	13.6%	67 199	51.3%	31 515	24.1%	116 495	88.9%	27 028	42.6%	16.6%
<b>Closing Cash Balance</b>	<b>5 091</b>	<b>5 091</b>	<b>277</b>		<b>6 179</b>		<b>5 599</b>		<b>5 599</b>		<b>2 528</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Water</b>													
<b>Operating Revenue</b>	51 439	51 439	(3 625)	(7.0%)	2 036	4.0%	11 364	22.1%	9 776	19.0%	1 454	83.5%	681.7%
Billed Service charges	29 968	29 968	(3 626)	(12.1%)	2 036	6.8%	11 361	37.9%	9 771	32.6%	1 448	141.1%	684.9%
Transfers and subsidies	21 191	21 191	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	281	281	1	.5%	0	.1%	3	1.2%	5	1.8%	6	13.7%	(44.5%)
<b>Operating Expenditure</b>	31 624	31 624	5 698	18.0%	8 833	27.9%	5 460	17.3%	19 991	63.2%	6 302	43.2%	(13.4%)
Employee related costs	9 157	9 157	2 145	23.4%	2 257	24.6%	2 332	25.5%	6 734	73.5%	2 127	62.0%	9.6%
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	7 028	7 028	520	7.4%	5 571	79.3%	911	13.0%	7 001	99.6%	759	33.9%	19.9%
Other expenditure	15 439	15 439	3 033	19.6%	1 005	6.5%	2 217	14.4%	6 256	40.5%	3 416	36.4%	(35.1%)
<b>Surplus/(Deficit)</b>	<b>19 815</b>	<b>19 815</b>	<b>(9 323)</b>		<b>(6 797)</b>		<b>5 905</b>		<b>(10 215)</b>		<b>(4 848)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>19 815</b>	<b>19 815</b>	<b>(9 323)</b>		<b>(6 797)</b>		<b>5 905</b>		<b>(10 215)</b>		<b>(4 848)</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11				
	Budget		First Quarter				Second Quarter			Third Quarter				Year to Date		2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		Actual Expenditure	Total Expenditure as % of adjusted		
<b>Electricity</b>																	
Operating Revenue	119 807	119 807	17 605	14.7%	22 997	19.2%	21 308	17.8%	61 909	51.7%	9 391	35.9%	126.9%				
Billed Service charges	102 265	102 265	17 221	16.7%	22 384	21.7%	20 289	19.6%	59 895	58.0%	9 139	38.8%	122.0%				
Transfers and subsidies	14 958	14 958	-	-	-	-	-	-	-	-	-	-	-				
Other own revenue	1 583	1 583	384	24.2%	612	38.7%	1 019	64.3%	2 015	127.2%	252	262.8%	304.7%				
<b>Operating Expenditure</b>	104 991	104 991	7 910	7.5%	25 722	24.5%	22 778	21.7%	56 410	53.7%	4 865	40.1%	368.2%				
Employee related costs	5 953	5 953	1 279	21.5%	1 254	21.1%	1 232	20.7%	3 765	63.3%	1 222	66.2%	8%				
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-				
Bulk purchases	84 291	84 291	5 033	6.0%	21 577	25.6%	18 978	22.5%	45 588	54.1%	1 367	37.1%	1 288.2%				
Other expenditure	14 747	14 747	1 597	10.8%	2 890	19.6%	2 569	17.4%	7 056	47.9%	2 276	50.5%	12.8%				
<b>Surplus/(Deficit)</b>	<b>14 817</b>	<b>14 817</b>	<b>9 695</b>		<b>(2 725)</b>		<b>(1 471)</b>		<b>5 499</b>		<b>4 526</b>						
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Revised Surplus/(Deficit)</b>	<b>14 817</b>	<b>14 817</b>	<b>9 695</b>		<b>(2 725)</b>		<b>(1 471)</b>		<b>5 499</b>		<b>4 526</b>						

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11				
	Budget		First Quarter				Second Quarter			Third Quarter				Year to Date		2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		Actual Expenditure	Total Expenditure as % of adjusted		
<b>Waste Water Management</b>																	
Operating Revenue	102 046	102 046	9 350	9.2%	13 586	13.3%	11 564	11.3%	34 500	33.8%	7 588	33.9%	52.4%				
Billed Service charges	48 343	48 343	9 345	19.3%	13 583	28.1%	11 551	23.9%	34 479	71.3%	7 585	54.3%	52.3%				
Transfers and subsidies	53 601	53 601	-	-	-	-	-	-	-	-	-	-	-				
Other own revenue	102	102	5	4.5%	3	3.2%	13	12.5%	21	20.2%	3	29.3%	362.0%				
<b>Operating Expenditure</b>	52 619	52 619	10 407	19.8%	14 520	27.6%	7 150	13.6%	32 076	61.0%	5 111	34.7%	39.9%				
Employee related costs	19 008	19 008	4 305	22.7%	4 194	22.1%	4 154	21.9%	12 654	66.6%	4 161	63.4%	(2%)				
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-				
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other expenditure	33 611	33 611	6 101	18.2%	10 326	30.7%	2 995	8.9%	19 422	57.8%	950	10.9%	215.3%				
<b>Surplus/(Deficit)</b>	<b>49 428</b>	<b>49 428</b>	<b>(1 057)</b>		<b>(934)</b>		<b>4 414</b>		<b>2 424</b>		<b>2 477</b>						
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Revised Surplus/(Deficit)</b>	<b>49 428</b>	<b>49 428</b>	<b>(1 057)</b>		<b>(934)</b>		<b>4 414</b>		<b>2 424</b>		<b>2 477</b>						

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11				
	Budget		First Quarter				Second Quarter			Third Quarter				Year to Date		2009/10	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		Actual Expenditure	Total Expenditure as % of adjusted		
<b>Waste Management</b>																	
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-				
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-				
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-				
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-				
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-				
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-				
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-				

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	5 781	16.4%	6 264	17.8%	6 341	18.0%	16 862	47.8%	35 247	63.7%
Bulk Water	939	82.9%	193	17.1%	-	-	-	-	1 132	2.0%
PAYE deductions	949	12.1%	813	10.4%	1 031	13.2%	5 040	64.3%	7 833	14.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 299	99.0%	13	1.0%	-	-	-	-	1 312	2.4%
Loan repayments	690	45.3%	832	54.7%	-	-	-	-	1 522	2.7%
Trade Creditors	1 024	23.3%	942	19.2%	557	12.7%	1 971	44.9%	4 394	7.9%
Auditor-General	15	.8%	(8)	(4%)	155	7.9%	1 809	91.7%	1 971	3.6%
Other	-	-	-	-	1 955	100.0%	-	-	1 955	3.5%
<b>Total</b>	<b>10 697</b>	<b>19.3%</b>	<b>8 950</b>	<b>16.2%</b>	<b>10 038</b>	<b>18.1%</b>	<b>25 682</b>	<b>46.4%</b>	<b>55 367</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr. Norman Selai	056 816 2703
Financial Manager	Mr. Tadi Mokoena	056 816 2725

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

**Free State: Metsimaholo(FS204)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Operating Revenue and Expenditure</b>														
<b>Operating Revenue</b>	620 191	506 579	139 864	22.6%	80 133	12.9%	205 712	40.6%	425 710	84.0%	80 761	63.5%	154.7%	
Billed Property rates	83 017	70 592	25 433	30.6%	20 575	24.8%	20 285	28.7%	66 294	93.9%	17 210	84.9%	17.9%	
Billed Service charges	350 438	257 281	73 509	21.0%	51 152	14.6%	152 268	59.2%	276 928	107.6%	54 321	78.8%	180.3%	
Other own revenue	186 735	178 706	40 923	21.9%	8 406	4.5%	33 159	18.6%	82 488	46.2%	9 230	33.0%	259.3%	
<b>Operating Expenditure</b>	635 490	521 677	96 252	15.1%	92 860	14.6%	131 929	25.3%	321 040	61.5%	103 937	54.0%	26.9%	
Employee related costs	170 315	138 807	35 051	20.6%	23 604	13.9%	48 786	35.1%	107 442	77.4%	32 811	70.0%	48.7%	
Bad and doubtful debt	40 000	38 000	10 000	25.0%	6 667	16.7%	13 333	35.1%	30 000	78.9%	9 500	75.0%	40.4%	
Bulk purchases	164 966	159 880	36 994	22.4%	36 035	21.8%	34 488	21.6%	107 517	67.2%	33 412	58.3%	3.2%	
Other expenditure	260 209	184 989	14 207	5.5%	26 553	10.2%	35 322	19.1%	76 082	41.1%	28 214	34.0%	25.2%	
<b>Surplus/(Deficit)</b>	<b>(15 299)</b>	<b>(15 097)</b>	<b>43 613</b>		<b>(12 726)</b>		<b>73 783</b>		<b>104 670</b>		<b>(23 176)</b>			
Capital transfers and other adjustments	15 300	15 100	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>1</b>	<b>3</b>	<b>43 613</b>		<b>(12 726)</b>		<b>73 783</b>		<b>104 670</b>		<b>(23 176)</b>			

**Part 2: Capital Revenue and Expenditure**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Capital Revenue and Expenditure</b>														
<b>Source of Finance</b>	344 317	133 169	5 498	1.6%	7 191	2.1%	14 817	11.1%	27 506	20.7%	4 675	27.5%	217.0%	
External loans	58 900	55 355	174	0.3%	-	-	-	-	174	0.3%	-	-	-	
Internal contributions	245 538	51 326	5 324	2.2%	4 778	1.9%	11 211	21.8%	21 313	41.5%	4 516	42.7%	148.2%	
Transfers and subsidies	39 879	26 489	-	-	2 413	6.1%	3 607	13.6%	6 020	22.7%	158	2.2%	2175.8%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Capital Expenditure</b>	344 317	133 026	5 498	1.6%	7 191	2.1%	14 817	11.1%	27 506	20.7%	4 675	27.6%	217.0%	
Water and Sanitation	29 450	16 100	1 990	6.8%	2 103	7.1%	1 642	10.2%	5 735	35.6%	2 056	44.1%	20.2%	
Electricity	27 520	25 320	63	0.2%	1 032	3.8%	1 488	5.9%	2 583	10.2%	2 080	53.6%	(28.5%)	
Housing	153 000	-	-	-	-	-	-	-	-	-	-	-	-	
Roads, pavements, bridges and storm water	15 696	14 396	1 403	8.9%	435	2.8%	8 313	57.7%	10 150	70.5%	-	-	(100.0%)	
Other	118 651	77 210	2 043	1.7%	3 621	3.1%	3 375	4.4%	9 038	11.7%	539	3.6%	526.1%	

**Total Capital and Operating Expenditure**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Capital and Operating Revenue</b>	620 191	506 579	139 864	22.6%	80 133	12.9%	205 712	40.6%	425 710	84.0%	80 761	63.5%	154.7%
<b>Capital Revenue</b>	344 317	133 169	5 498	1.6%	7 191	2.1%	14 817	11.1%	27 506	20.7%	4 675	27.5%	217.0%
<b>Total Revenue</b>	<b>964 508</b>	<b>639 749</b>	<b>145 362</b>	<b>15.1%</b>	<b>87 324</b>	<b>13.6%</b>	<b>220 530</b>	<b>34.5%</b>	<b>453 216</b>	<b>70.8%</b>	<b>85 436</b>	<b>59.8%</b>	<b>158.1%</b>
<b>Capital and Operating Expenditure</b>	635 490	521 677	96 252	15.1%	92 860	14.6%	131 929	25.3%	321 040	61.5%	103 937	54.0%	26.9%
<b>Capital Expenditure</b>	344 317	133 026	5 498	1.6%	7 191	2.1%	14 817	11.1%	27 506	20.7%	4 675	27.6%	217.0%
<b>Total Expenditure</b>	<b>979 807</b>	<b>654 702</b>	<b>101 750</b>	<b>10.4%</b>	<b>100 051</b>	<b>15.3%</b>	<b>146 746</b>	<b>22.4%</b>	<b>348 547</b>	<b>53.2%</b>	<b>108 612</b>	<b>51.4%</b>	<b>35.1%</b>

**Part 3: Cash Receipts and Payments**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Cash Receipts and Payments</b>														
<b>Opening Cash Balance</b>	-	-	2 893		(1 061)		(50 058)		2 893		3 422			
<b>Cash receipts by source</b>	592 048	592 048	121 170	20.5%	58 269	9.8%	181 929	30.7%	361 368	61.0%	95 421	60.7%	90.7%	
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	444 905	444 905	83 242	18.7%	76 906	17.3%	75 827	17.0%	225 975	52.1%	69 946	60.5%	8.4%	
Transfers (operational and capital)	83 602	83 602	48 319	57.8%	27 004	32.3%	65 527	78.4%	140 850	168.5%	51 477	155.1%	27.3%	
Other receipts	63 641	63 641	19 110	30.0%	(24 642)	(38.7%)	21 575	33.9%	16 043	25.2%	12 974	35.1%	66.3%	
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net increase (decr.) in assets / liabilities	-	-	(29 500)		(21 000)		19 000		(31 500)		(38 976)		(148.7%)	
<b>Cash payments by type</b>	509 534	509 534	125 124	24.6%	107 267	21.1%	116 142	22.8%	348 533	68.4%	96 953	72.3%	19.8%	
Employee related costs	170 315	170 315	35 051	20.6%	35 992	21.1%	36 470	21.4%	107 513	62.1%	32 811	68.6%	11.2%	
Grant and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk Purchases - electr., water and sewerage	339 218	339 218	83 018	24.5%	67 753	20.0%	72 283	21.3%	223 054	65.8%	63 550	68.9%	13.7%	
Other payments to service providers	-	-	6 667		3 134		7 001		16 802		204		3332.8%	
Capital assets	-	-	388		388		388		1 163		388		-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other cash flows / payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Closing Cash Balance</b>	<b>82 515</b>	<b>82 515</b>	<b>(1 061)</b>		<b>(50 058)</b>		<b>15 729</b>		<b>15 729</b>		<b>1 889</b>			

**Part 4a: Operating Revenue and Expenditure by Function**

R thousands	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Water</b>														
<b>Operating Revenue</b>	170 363	165 164	35 393	20.8%	18 476	10.8%	90 352	54.7%	144 221	87.3%	31 377	70.1%	188.0%	
Billed Service charges	151 806	127 749	30 251	19.9%	16 376	10.8%	90 024	70.5%	156 651	107.0%	30 492	81.5%	195.2%	
Transfers and subsidies	28 475	30 761	3 617	12.7%	255	0.9%	8 862	28.8%	12 734	41.4%	4 717	41.6%	87.9%	
Other own revenue	(9 919)	6 654	1 524	(15.4%)	1 845	(18.6%)	(8 534)	(128.3%)	(5 164)	(77.6%)	(3 831)	(17.2%)	122.7%	
<b>Operating Expenditure</b>	132 035	126 411	18 327	13.9%	21 657	16.4%	28 143	22.3%	68 126	53.9%	21 016	45.3%	33.9%	
Employee related costs	7 235	5 966	1 804	24.9%	1 199	16.6%	2 560	42.9%	5 563	93.3%	1 610	79.9%	59.0%	
Bad and doubtful debt	20 000	18 164	5 000	25.0%	3 500	17.5%	6 667	36.7%	15 167	83.5%	4 541	75.0%	46.8%	
Bulk purchases	66 114	74 013	11 233	17.0%	16 568	25.1%	15 787	21.3%	43 587	58.9%	13 890	49.0%	13.7%	
Other expenditure	38 686	28 268	290	0.7%	390	1.0%	3 130	11.1%	3 810	13.5%	976	6.1%	220.8%	
<b>Surplus/(Deficit)</b>	<b>38 328</b>	<b>38 754</b>	<b>17 066</b>		<b>(3 180)</b>		<b>62 209</b>		<b>76 095</b>		<b>10 361</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>38 328</b>	<b>38 754</b>	<b>17 066</b>		<b>(3 180)</b>		<b>62 209</b>		<b>76 095</b>		<b>10 361</b>			

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10 Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Electricity</b>														
Operating Revenue	154 765	125 440	38 271	24.7%	28 424	18.4%	45 327	36.1%	112 022	89.3%	217	51.5%	20 744.0%	
Billed Service charges	139 995	95 797	34 473	24.6%	28 166	18.7%	48 312	50.0%	108 951	113.2%	15 812	78.6%	205.5%	
Transfers and subsidies	12 198	16 839	1 967	16.1%	-	-	5 902	35.0%	7 869	46.7%	2 368	37.7%	149.2%	
Other own revenue	2 572	12 804	1 831	71.2%	2 258	87.8%	(8 887)	(69.4%)	(4 798)	(37.5%)	(17 962)	(132.4%)	(50.5%)	
Operating Expenditure	158 096	133 758	30 390	19.2%	23 346	14.8%	25 880	19.3%	79 616	59.5%	25 722	53.2%	4%	
Employee related costs	11 740	9 081	2 363	20.1%	1 550	13.2%	3 411	37.6%	7 324	80.7%	2 370	73.1%	43.9%	
Bad and doubtful debt	7 600	5 434	1 900	25.0%	1 267	16.7%	2 533	46.6%	5 700	104.9%	1 358	75.0%	86.5%	
Bulk purchases	98 852	85 868	25 761	26.1%	19 467	19.7%	18 701	21.8%	63 930	74.5%	19 522	65.4%	(4.2%)	
Other expenditure	39 903	33 375	366	9%	1 062	2.7%	1 234	3.7%	2 662	8.0%	2 472	12.9%	(50.1%)	
<b>Surplus/(Deficit)</b>	<b>(3 331)</b>	<b>(8 318)</b>	<b>7 880</b>		<b>5 077</b>		<b>19 448</b>				<b>(25 505)</b>			
Capital transfers and other adjustments														
<b>Revised Surplus/(Deficit)</b>	<b>(3 331)</b>	<b>(8 318)</b>	<b>7 880</b>		<b>5 077</b>		<b>19 448</b>		<b>32 405</b>		<b>(25 505)</b>			

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10 Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Waste Water Management</b>														
Operating Revenue	37 954	24 376	4 850	12.8%	4 210	11.1%	7 940	32.6%	17 000	69.7%	4 570	55.4%	73.8%	
Billed Service charges	26 600	14 145	4 098	15.4%	4 004	15.1%	6 247	44.2%	14 349	101.4%	3 336	72.7%	87.3%	
Transfers and subsidies	11 726	9 339	601	5.1%	-	-	2 416	25.9%	3 017	32.3%	1 031	27.9%	134.4%	
Other own revenue	(372)	893	152	(40.7%)	206	(55.3%)	(724)	(81.0%)	(366)	(41.0%)	203	68.4%	(56.5%)	
Operating Expenditure	42 777	31 131	4 259	10.0%	4 554	10.6%	8 738	28.1%	17 550	56.4%	7 226	56.5%	20.9%	
Employee related costs	6 146	5 039	1 423	23.1%	948	15.4%	1 953	38.8%	4 324	85.8%	1 274	73.5%	53.2%	
Bad and doubtful debt	2 000	2 014	500	25.0%	167	8.3%	667	33.1%	1 333	66.2%	503	75.0%	32.4%	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	34 630	24 078	2 336	6.7%	3 439	9.9%	6 118	25.4%	11 893	49.4%	5 449	51.4%	12.3%	
<b>Surplus/(Deficit)</b>	<b>(4 823)</b>	<b>(6 755)</b>	<b>591</b>		<b>(344)</b>		<b>(798)</b>		<b>(551)</b>		<b>(2 657)</b>			
Capital transfers and other adjustments														
<b>Revised Surplus/(Deficit)</b>	<b>(4 823)</b>	<b>(6 755)</b>	<b>591</b>		<b>(344)</b>		<b>(798)</b>		<b>(551)</b>		<b>(2 657)</b>			

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10 Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>Waste Management</b>														
Operating Revenue	41 094	24 423	5 724	13.9%	4 810	11.7%	10 821	44.3%	21 356	87.4%	5 996	67.8%	80.5%	
Billed Service charges	31 646	19 226	4 587	14.5%	4 502	14.2%	7 603	39.5%	16 692	86.8%	4 499	66.0%	69.0%	
Transfers and subsidies	6 648	4 430	884	10.2%	-	-	2 813	63.5%	3 697	83.5%	1 100	65.8%	155.7%	
Other own revenue	800	768	253	31.6%	308	38.5%	405	52.7%	965	125.7%	396	123.5%	2.2%	
Operating Expenditure	35 249	24 029	4 034	11.4%	3 139	8.9%	8 365	34.8%	15 538	64.7%	4 830	55.4%	73.2%	
Employee related costs	13 145	10 740	3 103	23.6%	1 935	14.7%	3 948	36.8%	8 987	83.7%	2 899	76.3%	36.2%	
Bad and doubtful debt	1 600	3 990	400	25.0%	267	16.7%	533	13.4%	1 200	30.1%	998	75.0%	(46.5%)	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	20 504	9 299	531	2.6%	937	4.6%	3 884	41.8%	5 352	57.5%	933	22.9%	316.1%	
<b>Surplus/(Deficit)</b>	<b>5 845</b>	<b>394</b>	<b>1 690</b>		<b>1 671</b>		<b>2 456</b>		<b>5 817</b>		<b>1 166</b>			
Capital transfers and other adjustments														
<b>Revised Surplus/(Deficit)</b>	<b>5 845</b>	<b>394</b>	<b>1 690</b>		<b>1 671</b>		<b>2 456</b>		<b>5 817</b>		<b>1 166</b>			

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	44 374	18.1%	15 020	6.1%	8 581	3.5%	176 892	72.2%	244 867	56.6%	-	-
Electricity	1 671	12.1%	14 028	25.5%	5 886	10.7%	28 525	51.8%	55 133	12.7%	-	-
Property Rates	5 294	9.6%	4 474	8.1%	2 062	3.7%	43 589	78.7%	55 419	12.8%	-	-
Sanitation	1 561	7.1%	1 200	5.5%	640	2.9%	18 435	84.4%	21 836	5.0%	-	-
Refuse Removal	1 635	7.5%	1 404	6.4%	819	3.7%	18 085	82.4%	21 944	5.1%	-	-
Other	466	1.4%	399	1.2%	471	1.4%	32 293	96.0%	33 629	7.8%	-	-
<b>Total By Income Source</b>	<b>60 002</b>	<b>13.9%</b>	<b>36 537</b>	<b>8.4%</b>	<b>18 461</b>	<b>4.3%</b>	<b>317 829</b>	<b>73.4%</b>	<b>432 829</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	518	11.2%	1 270	27.4%	357	7.7%	2 497	53.8%	4 643	1.1%	-	-
Business	13 489	22.4%	10 046	16.6%	8 389	13.9%	28 417	47.1%	60 341	13.9%	-	-
Households	45 995	12.5%	25 220	6.9%	9 715	2.6%	286 914	78.0%	367 845	85.0%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>60 002</b>	<b>13.9%</b>	<b>36 537</b>	<b>8.4%</b>	<b>18 461</b>	<b>4.3%</b>	<b>317 829</b>	<b>73.4%</b>	<b>432 829</b>	<b>100.0%</b>	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	129	100.0%	-	-	-	-	-	-	129	1.0%
Trade Creditors	5 023	49.1%	3 826	37.4%	243	3.3%	1 036	10.1%	10 228	75.8%
Auditor-General	88	2.8%	234	7.4%	1 059	33.7%	1 761	56.1%	3 141	23.3%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>5 241</b>	<b>38.8%</b>	<b>4 059</b>	<b>30.1%</b>	<b>1 401</b>	<b>10.4%</b>	<b>2 797</b>	<b>20.7%</b>	<b>13 498</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Xolisa W Msweli	016 976 8314
Financial Manager	M E Mokoena	016 973 8312

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue. Indirect Revenue and Expenditure incl



**Free State: Mafube(FS205)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
Operating Revenue	125 778	175 713	43 023	34.2%	37 182	29.6%	33 879	19.3%	114 084	64.9%	32 968	85.7%	2.8%	
Billed Property rates	7 490	-	1 799	24.0%	2 090	27.9%	3 447	-	7 335	-	1 702	87.0%	102.6%	
Billed Service charges	47 115	68 985	11 415	24.2%	10 604	22.5%	12 015	17.4%	34 033	49.3%	8 398	47.8%	43.1%	
Other own revenue	71 174	106 728	29 810	41.9%	24 488	34.4%	18 417	17.3%	72 715	68.1%	22 869	100.8%	(19.5%)	
Operating Expenditure	124 519	147 529	48 294	38.8%	32 737	26.3%	31 130	21.1%	112 162	76.0%	25 207	73.8%	23.5%	
Employee related costs	47 047	-	12 721	27.0%	12 393	26.3%	12 992	-	38 105	-	15 427	85.9%	(16.9%)	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	37 284	-	18 573	49.8%	9 177	24.6%	13 243	-	40 993	-	1 265	75.2%	945.9%	
Other expenditure	40 188	147 529	17 000	42.3%	11 168	27.8%	4 896	3.3%	33 064	22.4%	8 315	65.6%	(41.1%)	
<b>Surplus/(Deficit)</b>	<b>1 259</b>	<b>28 184</b>	<b>(5 271)</b>		<b>4 444</b>		<b>2 748</b>		<b>1 922</b>		<b>7 761</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>1 259</b>	<b>28 184</b>	<b>(5 271)</b>		<b>4 444</b>		<b>2 748</b>		<b>1 922</b>		<b>7 761</b>			

**Part 2: Capital Revenue and Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
Source of Finance	25 712	25 712	7 440	28.9%	2 594	10.1%	4 521	17.6%	14 555	56.6%	4 920	60.6%	(8.1%)
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	25 712	25 712	7 440	28.9%	2 594	10.1%	4 521	17.6%	14 555	56.6%	4 920	101.6%	(8.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure	25 712	25 712	8 558	33.3%	9 519	37.0%	4 586	17.8%	22 663	88.1%	7 018	67.9%	(34.6%)
Water and Sanitation	6 397	6 396	2 417	37.8%	866	13.5%	3 283	51.3%	4 365	68.4%	4 365	60.9%	(100.0%)
Electricity	6 000	6 000	350	4.4%	50	0.8%	1 030	12.9%	1 430	17.9%	1 000	70.0%	3.0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	10 430	10 430	5 780	55.4%	4 280	41.0%	3 064	29.4%	13 124	125.8%	1 079	565.3%	183.9%
Other	886	886	10	1.2%	4 323	487.9%	493	55.6%	4 626	544.7%	574	4.8%	(14.1%)

**Total Capital and Operating Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital and Operating Revenue</b>													
Operating Revenue	125 778	175 713	43 023	34.2%	37 182	29.6%	33 879	19.3%	114 084	64.9%	32 968	85.7%	2.8%
Capital Revenue	25 712	25 712	7 440	28.9%	2 594	10.1%	4 521	17.6%	14 555	56.6%	4 920	60.6%	(8.1%)
<b>Total Revenue</b>	<b>151 490</b>	<b>201 425</b>	<b>50 463</b>	<b>33.3%</b>	<b>39 776</b>	<b>19.7%</b>	<b>38 400</b>	<b>19.1%</b>	<b>128 639</b>	<b>63.9%</b>	<b>37 888</b>	<b>81.4%</b>	<b>1.3%</b>
<b>Capital and Operating Expenditure</b>													
Operating Expenditure	124 519	147 529	48 294	38.8%	32 737	26.3%	31 130	21.1%	112 162	76.0%	25 207	73.8%	23.5%
Capital Expenditure	25 712	25 712	8 558	33.3%	9 519	37.0%	4 586	17.8%	22 663	88.1%	7 018	67.9%	(34.6%)
<b>Total Expenditure</b>	<b>150 231</b>	<b>173 241</b>	<b>56 852</b>	<b>37.8%</b>	<b>42 256</b>	<b>24.4%</b>	<b>35 717</b>	<b>20.6%</b>	<b>134 825</b>	<b>77.8%</b>	<b>32 225</b>	<b>72.8%</b>	<b>10.8%</b>

**Part 3: Cash Receipts and Payments**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Cash Receipts and Payments</b>													
Opening Cash Balance	-	-	(253)		(5 803)		4 043		(253)		719		
Cash receipts by source	151 490	175 922	51 301	33.9%	46 769	30.9%	38 400	21.8%	136 469	77.6%	33 993	90.2%	13.0%
Statutory receipts (including VAT)	-	7 490	-	-	-	-	-	-	-	-	-	-	-
Service charges	47 115	68 985	14 554	30.9%	14 373	30.5%	15 462	22.4%	44 389	64.2%	13 411	44.2%	15.2%
Transfers (operational and capital)	89 228	89 437	35 869	40.2%	30 176	33.8%	20 962	23.4%	87 008	97.3%	17 987	115.4%	16.5%
Other receipts	15 148	10 010	855	5.6%	2 204	14.6%	1 960	19.6%	5 020	50.1%	2 586	-	(24.2%)
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Net increase (decr.) in assets / liabilities	-	-	23	-	16	-	16	-	54	-	8	-	93.8%
Cash payments by type	152 127	271 527	56 852	37.4%	36 922	24.3%	35 717	13.2%	129 491	47.7%	29 726	81.3%	20.2%
Employee related costs	47 048	164 061	12 730	27.1%	12 393	26.3%	12 992	7.9%	38 115	23.2%	14 782	85.9%	(12.1%)
Grant and subsidies	-	-	996	-	-	-	200	-	1 196	-	-	-	(100.0%)
Bulk Purchases - electr., water and sewerage	-	49 068	-	-	-	-	-	-	-	-	-	-	-
Other payments to service providers	37 664	-	34 670	92.0%	15 011	39.9%	17 939	3 587.7%	67 619	13 523.8%	5 047	114.5%	255.5%
Capital assets	25 712	500	8 455	32.9%	9 519	37.0%	4 586	-	22 561	-	7 018	52.3%	(34.6%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows / payments	41 703	57 899	-	-	-	-	-	-	-	-	2 880	69.9%	(100.0%)
<b>Closing Cash Balance</b>	<b>(637)</b>	<b>(95 605)</b>	<b>(5 803)</b>		<b>4 043</b>		<b>6 726</b>		<b>6 726</b>		<b>4 986</b>		

**Part 4: Operating Revenue and Expenditure by Function**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Water</b>													
Operating Revenue	8 239	8 239	1 425	17.3%	1 457	17.7%	1 362	16.5%	4 244	51.5%	1 301	41.5%	4.7%
Billed Service charges	8 239	8 239	1 425	17.3%	1 457	17.7%	1 362	16.5%	4 244	51.5%	1 301	45.6%	4.7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	38.8%
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 188	7 193	340	15.6%	462	21.1%	-	-	802	11.2%	1 022	74.6%	(100.0%)
Employee related costs	-	-	155	-	-	-	-	-	155	-	699	79.7%	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	468	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 720	7 193	186	10.8%	462	26.9%	-	-	648	9.0%	323	164.0%	(100.0%)
<b>Surplus/(Deficit)</b>	<b>6 051</b>	<b>1 046</b>	<b>1 084</b>		<b>995</b>		<b>1 362</b>		<b>3 442</b>		<b>279</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>6 051</b>	<b>1 046</b>	<b>1 084</b>		<b>995</b>		<b>1 362</b>		<b>3 442</b>		<b>279</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Electricity</b>													
Operating Revenue	26 730	48 600	8 620	32.2%	7 912	29.6%	9 440	19.4%	25 973	53.4%	5 865	91.1%	61.0%
Billed Service charges	26 730	48 600	8 620	32.2%	7 912	29.6%	9 440	19.4%	25 973	53.4%	5 865	57.6%	61.0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	51 884	50 661	19 349	37.3%	10 417	20.1%	14 704	29.0%	44 470	87.8%	3 246	86.1%	353.0%
Employee related costs	-	-	206	-	-	-	-	-	206	-	1 382	139.5%	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	36 816	-	18 573	50.4%	9 177	24.9%	13 243	-	40 993	-	1 265	82.1%	946.9%
Other expenditure	15 068	50 661	569	3.8%	1 241	8.2%	1 461	2.9%	3 271	6.5%	600	84.1%	143.7%
<b>Surplus/(Deficit)</b>	<b>(25 154)</b>	<b>(2 061)</b>	<b>(10 728)</b>		<b>(2 506)</b>		<b>(5 264)</b>		<b>(18 498)</b>		<b>2 619</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>(25 154)</b>	<b>(2 061)</b>	<b>(10 728)</b>		<b>(2 506)</b>		<b>(5 264)</b>		<b>(18 498)</b>		<b>2 619</b>		

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Water Management</b>													
Operating Revenue	7 590	7 590	646	8.5%	651	8.6%	611	8.0%	1 908	25.1%	571	45.6%	6.9%
Billed Service charges	7 590	7 590	646	8.5%	651	8.6%	611	8.0%	1 908	25.1%	571	26.7%	6.9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	73.1%	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	500	-	291	58.2%	-	-	-	-	291	-	1 246	7.6%	(100.0%)
Employee related costs	-	-	237	-	-	-	-	-	237	-	1 246	22.8%	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	500	-	54	10.8%	-	-	-	-	54	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>7 090</b>	<b>7 590</b>	<b>355</b>		<b>651</b>		<b>611</b>		<b>1 617</b>		<b>(675)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>7 090</b>	<b>7 590</b>	<b>355</b>		<b>651</b>		<b>611</b>		<b>1 617</b>		<b>(675)</b>		

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11												Q3 of 2009/10 to Q3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>Waste Management</b>													
Operating Revenue	4 556	4 556	714	15.7%	584	12.8%	601	13.2%	1 899	41.7%	653	-	(7.9%)
Billed Service charges	4 556	4 556	714	15.7%	584	12.8%	601	13.2%	1 899	41.7%	653	-	(7.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	433	-	-	-	-	-	433	-	1 027	-	(100.0%)
Employee related costs	-	-	433	-	-	-	-	-	433	-	1 027	-	(100.0%)
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>4 556</b>	<b>4 556</b>	<b>281</b>		<b>584</b>		<b>601</b>		<b>1 466</b>		<b>(374)</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>4 556</b>	<b>4 556</b>	<b>281</b>		<b>584</b>		<b>601</b>		<b>1 466</b>		<b>(374)</b>		

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	1 224	4.7%	726	2.8%	875	3.3%	23 360	89.2%	26 184	27.3%	-	-
Electricity	2 025	23.2%	747	8.5%	868	9.9%	5 099	58.4%	8 739	9.1%	-	-
Property Rates	837	6.2%	450	3.3%	403	3.0%	11 902	87.6%	13 593	14.2%	-	-
Sanitation	795	4.1%	549	2.8%	555	2.9%	17 511	90.2%	19 410	20.2%	-	-
Refuse Removal	754	4.2%	544	3.0%	551	3.0%	16 257	89.8%	18 108	18.9%	-	-
Other	560	5.7%	757	7.7%	735	7.5%	7 769	79.1%	9 820	10.2%	-	-
<b>Total By Income Source</b>	<b>6 197</b>	<b>6.5%</b>	<b>3 773</b>	<b>3.9%</b>	<b>3 987</b>	<b>4.2%</b>	<b>81 898</b>	<b>85.4%</b>	<b>95 854</b>	<b>100.0%</b>	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	248	4.5%	151	3.9%	159	4.2%	3 276	85.4%	3 834	4.0%	-	-
Households	4 958	6.5%	3 018	3.9%	3 189	4.2%	65 518	85.4%	76 684	80.0%	-	-
Other	992	6.5%	604	3.9%	638	4.2%	13 104	85.4%	15 337	16.0%	-	-
<b>Total By Customer Group</b>	<b>6 197</b>	<b>6.5%</b>	<b>3 773</b>	<b>3.9%</b>	<b>3 987</b>	<b>4.2%</b>	<b>81 898</b>	<b>85.4%</b>	<b>95 854</b>	<b>100.0%</b>	-	-

**Part 6: Creditor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	2 867	18.3%	-	-	-	-	12 770	81.7%	15 636	27.2%
Bulk Water	-	-	1 135	3.6%	145	5%	30 137	95.9%	31 417	54.7%
PAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	619	17.4%	615	17.3%	615	17.3%	1 703	47.9%	3 552	6.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	903	100.0%	903	1.6%
Other	392	6.6%	527	8.9%	609	10.3%	4 381	74.1%	5 910	10.3%
<b>Total</b>	<b>3 878</b>	<b>6.8%</b>	<b>2 278</b>	<b>4.0%</b>	<b>1 369</b>	<b>2.4%</b>	<b>49 893</b>	<b>86.9%</b>	<b>57 418</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Puseletso J Radabo	058 813 9702
Financial Manager	Mkgasdrue N Molele	058 813 9703

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue

**Free State: Fezile Dabi(DC20)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3rd QUARTER ENDED 31 MARCH 2011**

**Part1: Operating Revenue and Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted		
<b>R thousands</b>														
<b>Operating Revenue and Expenditure</b>														
Operating Revenue	230 055	238 406	56 016	24.3%	43 947	19.1%	41 571	17.4%	141 534	59.4%	68 308	68.6%	(39.1%)	
Billed Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other own revenue	230 055	238 406	56 016	24.3%	43 947	19.1%	41 571	17.4%	141 534	59.4%	68 308	68.6%	(39.1%)	
Operating Expenditure	223 765	238 406	25 306	11.3%	27 952	12.5%	23 209	9.7%	76 467	32.1%	24 064	42.0%	(3.6%)	
Employee related costs	63 209	58 297	11 848	18.7%	11 346	17.9%	12 121	20.8%	35 314	60.6%	9 541	61.9%	27.0%	
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	160 556	180 109	13 459	8.4%	16 606	10.3%	11 089	6.2%	41 154	22.8%	14 523	33.2%	(23.6%)	
<b>Surplus/(Deficit)</b>	<b>6 290</b>	<b>(0)</b>	<b>30 709</b>		<b>15 996</b>		<b>18 362</b>		<b>65 067</b>		<b>44 245</b>			
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Revised Surplus/(Deficit)</b>	<b>6 290</b>	<b>(0)</b>	<b>30 709</b>		<b>15 996</b>		<b>18 362</b>		<b>65 067</b>		<b>44 245</b>			

**Part 2: Capital Revenue and Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
Source of Finance	6 290	5 370	68	1.1%	395	6.3%	1 593	29.7%	2 056	38.3%	-	-	(100.0%)
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 290	5 370	68	1.1%	395	6.3%	1 593	29.7%	2 056	38.3%	-	-	(100.0%)
Capital Expenditure	6 290	5 370	68	1.1%	395	6.3%	1 593	29.7%	2 056	38.3%	1 607	24.8%	(9%)
Water and Sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads, pavements, bridges and storm water	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 290	5 370	68	1.1%	395	6.3%	1 593	29.7%	2 056	38.3%	1 607	24.8%	(9%)

**Total Capital and Operating Expenditure**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Capital and Operating Revenue</b>													
Operating Revenue	230 055	238 406	56 016	24.3%	43 947	19.1%	41 571	17.4%	141 534	59.4%	68 308	68.6%	(39.1%)
Capital Revenue	6 290	5 370	68	1.1%	395	6.3%	1 593	29.7%	2 056	38.3%	-	-	(100.0%)
<b>Total Revenue</b>	<b>236 345</b>	<b>243 776</b>	<b>56 084</b>	<b>23.7%</b>	<b>44 343</b>	<b>18.2%</b>	<b>43 164</b>	<b>17.7%</b>	<b>143 590</b>	<b>58.9%</b>	<b>68 308</b>	<b>68.6%</b>	<b>(36.8%)</b>
<b>Capital and Operating Expenditure</b>													
Operating Expenditure	223 765	238 406	25 306	11.3%	27 952	12.5%	23 209	9.7%	76 467	32.1%	24 064	42.0%	(3.6%)
Capital Expenditure	6 290	5 370	68	1.1%	395	6.3%	1 593	29.7%	2 056	38.3%	1 607	24.8%	(9%)
<b>Total Expenditure</b>	<b>230 055</b>	<b>243 776</b>	<b>25 374</b>	<b>11.0%</b>	<b>28 347</b>	<b>11.6%</b>	<b>24 802</b>	<b>10.2%</b>	<b>78 523</b>	<b>32.2%</b>	<b>25 671</b>	<b>41.3%</b>	<b>(3.4%)</b>

**Part 3: Cash Receipts and Payments**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Cash Receipts and Payments</b>													
Opening Cash Balance	-	-	713		31 435		47 036		713		10 615		
Cash receipts by source	230 055	238 406	56 016	24.3%	43 947	19.1%	17 207	7.2%	117 170	49.1%	44 005	55.3%	(60.9%)
Statutory receipts (including VAT)	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (operational and capital)	206 136	209 207	52 995	25.7%	40 996	19.9%	17 178	8.2%	111 169	53.1%	41 572	61.0%	(58.7%)
Other receipts	23 918	29 199	2 316	9.7%	2 461	10.3%	(1 081)	(3.7%)	3 697	12.7%	1 890	9.0%	(157.2%)
Contributions recognised - cap. & contr. assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
External loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Net increase (decr.) in assets / liabilities	-	-	705		490		1 109		2 304		543	122.7%	104.3%
Cash payments by type	249 116	233 036	25 293	10.2%	28 347	11.4%	27 498	11.8%	81 139	34.8%	32 031	43.0%	(14.2%)
Employee related costs	63 210	58 297	11 848	18.7%	11 346	17.9%	12 121	20.8%	35 312	60.6%	11 330	57.0%	7.0%
Grant and subsidies	89 454	95 119	-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases - electr., water and sewerage	-	-	-	-	-	-	-	-	-	-	-	-	-
Other payments to service providers	96 452	77 414	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	2 207	68		395		1 807	81.9%	2 270	102.9%	1 937	27.6%	(6.7%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash flows / payments	-	-	13 880		16 606		13 570		43 557		18 764	37.1%	(27.7%)
<b>Closing Cash Balance</b>	<b>(19 061)</b>	<b>5 370</b>	<b>31 435</b>		<b>47 036</b>		<b>36 744</b>		<b>36 744</b>		<b>22 590</b>		

**Part 4a: Operating Revenue and Expenditure by Function**

	2010/11										2009/10		O3 of 2009/10 to O3 of 2010/11
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
<b>R thousands</b>													
<b>Water</b>													
Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		

**Part 4b: Operating Revenue and Expenditure by Function**

R thousands	2010/11											Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>Electricity</b>													
<b>Operating Revenue</b>													
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 4c: Operating Revenue and Expenditure by Function**

R thousands	2010/11											Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>Waste Water Management</b>													
<b>Operating Revenue</b>													
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 4d: Operating Revenue and Expenditure by Function**

R thousands	2010/11											Q3 of 2009/10 to Q3 of 2010/11	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2009/10		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure		Total Expenditure as % of adjusted
<b>Waste Management</b>													
<b>Operating Revenue</b>													
Billed Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad and doubtful debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital transfers and other adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revised Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 5: Debtor Age Analysis**

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Written Off	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtor Age Analysis By Income Source</b>												
Water	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debtor Age Analysis By Customer Group</b>												
Government	-	-	-	-	-	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	-	-	-	-	-	-	-	-	-	-	-	-

**Part 6: Creditor Age Analysis**

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

**Contact Details**

Municipal Manager	ME Mohahlo	016 970 8625
Financial Manager	M E. Molelele	016 970 8625

Source: Local Government Database

1. All figures in this report are unaudited. Revenue reflected is billed revenue