## AGGREGRATED INFORMATION FOR FREE STATE STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2013/14									201	2/13		
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2012/13 to
R thousands	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	Q3 of 2013/14
Operating Revenue and Expenditure													
Operating Revenue	13 837 577	13 583 171	3 982 259	28.8%	3 340 516	24.1%	3 024 655	22.3%	10 347 431	76.2%	2 800 991	72.7%	8.0%
	1 362 752	1 572 566	563 280		419 315	30.8%	464 434		1 447 028	92.0%		86.2%	60.8%
Property rates			563 280	41.3%	419 315	30.8%	464 434	29.5%	1 447 028	92.0%	288 802		
Property rates - penalties and collection charges	1 102 4 209 065	(5 899)	1 004 026	23.9%	769 827	18.3%	695 138	17.7%	2 468 991	63.0%	5	1.2%	(100.0%)
Service charges - electricity revenue	1 414 115	3 919 917 1 469 367	366 392	25.9%	409 309	28.9%	436 069	29.7%	1 211 771	82.5%	714 371 361 237	82.7%	20.7%
Service charges - water revenue Service charges - sanitation revenue	540 879	540 351	300 392 154 204	28.5%	151 455	28.9%	153 747	29.7%	459 405	82.5%	126 087	79.5%	20.7%
	429 588	437 462	111 652	26.0%	107 781	25.1%	108 463	28.5%	459 405 327 895	75.0%	62 566	63.2%	73.4%
Service charges - refuse revenue Service charges - other	429 588 58 344	54 950	1 218	26.0%	568	1.0%	18 679	24.8%	20 465	37.2%	20 180	100.8%	(7.4%)
Rental of facilities and equipment	58 594	57 850	10 385	17.7%	13 344	22.8%	11 735	20.3%	20 405 35 465	61.3%	12 574	60.3%	(6.7%)
Interest earned - external investments	202 254	202 998	42 400	21.0%	43 976	22.8%	52 100	20.3%	138 476	68.2%	12 574	57.3%	(6.7%)
Interest earned - external investments  Interest earned - outstanding debtors	331 785	319 012	98 294	29.6%	108 284	32.6%	119 816	37.6%	326 395	102.3%	100 106	68.4%	19.7%
Dividends received	174	234	420	240.6%	364	208.7%	300	128.1%	1 084	462.7%	419	1 933.0%	(28.5%)
Fines	51 798	43 598	6 165	11.9%	5 899	11.4%	10 061	23.1%	22 125	50.7%	5 639	51.0%	78.4%
Licences and permits	1 554	1 556	190	12.3%	174	11.2%	116	7.4%	480	30.8%	138	85.4%	(16.1%)
Agency services	3 631	3 631	120	3.3%	17	.5%	110	7.470	138	3.8%	43	4.4%	(100.0%)
Transfers recognised - operational	3 549 377	3 514 446	1 341 423	37.8%	944 668	26.6%	720 676	20.5%	3 006 768	85.6%	776 250	85.9%	(7.2%)
Other own revenue	1 615 567	1 444 133	281 519	17.4%	352 759	21.8%	233 194	16.1%	867 473	60.1%	319 282	50.1%	(27.0%)
Gains on disposal of PPE	6 999	6 999	569	8.1%	12 776	182.5%	128	1.8%	13 473	192.5%	125	14.0%	2.1%
Operating Expenditure	13 823 478	13 492 859	2 803 365	20.3%	2 934 035	21.2%	2 274 595	16.9%	8 011 995	59.4%	2 369 088	55.7%	(4.0%)
Employee related costs	3 662 555	3 639 855	862 460	23.5%	866 311	23.7%	807 937	22.2%	2 536 708	69.7%	796 013	69.8%	1.5%
Remuneration of councillors	235 337	233 085	52 759	22.4%	50 937	21.6%	53 861	23.1%	157 558	67.6%	48 279	67.5%	11.6%
Debt impairment	973 354	772 176	96 300	9.9%	110 223	11.3%	13 459	1.7%	219 983	28.5%	37 382	13.2%	(64.0%)
Depreciation and asset impairment	1 307 329	1 162 716	126 395	9.7%	140 670	10.8%	74 628	6.4%	341 693	29.4%	149 669	24.8%	(50.1%)
Finance charges	244 837	224 792	67 603	27.6%	42 331	17.3%	45 423	20.2%	155 357	69.1%	7 548	12.5%	501.8%
Bulk purchases	3 601 054	3 401 858	819 462	22.8%	758 468	21.1%	597 498	17.6%	2 175 428	63.9%	691 569	83.5%	(13.6%)
Other Materials	426 486	459 696	62 876	14.7%	125 773	29.5%	87 072	18.9%	275 721	60.0%	48 678	32.0%	78.9%
Contracted services	541 214	586 553	109 429	20.2%	158 322	29.3%	103 531	17.7%	371 282	63.3%	42 382	51.6%	144.3%
Transfers and grants	416 804	393 697	35 019	8.4%	92 663	22.2%	53 288	13.5%	180 970	46.0%	115 339	50.2%	(53.8%)
Other expenditure	2 414 509	2 618 430	570 250	23.6%	585 577	24.3%	437 890	16.7%	1 593 717	60.9%	432 227	43.8%	1.3%
Loss on disposal of PPE	-	•	811	-	2 760	-	7	-	3 578	-		-	(100.0%)
Surplus/(Deficit)	14 099	90 312	1 178 894		406 481		750 061		2 335 436		431 904		
Transfers recognised - capital	1 885 039	1 915 456	259 022	13.7%	319 721	17.0%	196 782	10.3%	775 525	40.5%	196 961	56.8%	(.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	53 326	43 198	7 328	13.7%	8 111	15.2%	3 535	8.2%	18 974	43.9%	-		(100.0%)
Surplus/(Deficit) after capital transfers and contributions	1 952 463	2 048 966	1 445 244		734 314		950 377		3 129 935		628 864		
Taxation	-		-	-		-		-		-	-	-	-
Surplus/(Deficit) after taxation	1 952 463	2 048 966	1 445 244		734 314		950 377		3 129 935		628 864		
Attributable to minorities	-	-	-	-	-	-	-		-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 952 463	2 048 966	1 445 244		734 314		950 377		3 129 935		628 864		
Share of surplus/ (deficit) of associate	-		-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 952 463	2 048 966	1 445 244		734 314		950 377		3 129 935		628 864		

Part 2: Capital Revenue and Expenditure													
						3/14						12/13	
	Bud	lget	First C	luarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third 0	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	2 589 748	3 030 700	360 018	13.9%	494 814	19.1%	453 256	15.0%	1 308 089	43.2%	432 906	49.0%	4.7%
National Government	1 995 307	2 064 193	310 158	15.5%	434 731	21.8%	308 579	14.9%	1 053 468	51.0%	323 176	59.5%	(4.5%)
Provincial Government	76 623	113 319	5 961	7.8%	11 970	15.6%	16 633	14.7%	34 564	30.5%	41 571	39.1%	(60.0%)
District Municipality	1 797	675	3 701	7.070	11 770	13.070	10 033	14.770	34 304	30.370	41 371	37.170	(00.070)
Other transfers and grants	9 442	29 442			1 464	15.5%			1 464	5.0%		18.6%	
Transfers recognised - capital	2 083 168	2 207 629	316 119	15.2%	448 164	21.5%	325 212	14.7%	1 089 495	49.4%	364 747	57.0%	(10.8%)
Borrowing	168 184	164 906	2 271	1.4%	8 291	4.9%	18 482	11.2%	29 043	17.6%	13 688	12.7%	35.0%
Internally generated funds	324 472	628 578	35 526	10.9%	34 386	10.6%	104 239	16.6%	174 151	27.7%	47 778	28.6%	118.2%
Public contributions and donations	13 924	29 586	6 103	43.8%	3 974	28.5%	5 324	18.0%	15 400	52.1%	6 692	46.0%	
Capital Expenditure Standard Classification	2 589 748	3 030 700	361 440	14.0%	494 814	19.1%	453 256	15.0%	1 309 511	43.2%	432 906	49.7%	4.7%
Governance and Administration	129 960	342 803	8 558	6.6%	21 437	16.5%	35 215	10.3%	65 210	19.0%	3 653	19.5%	864.1%
Executive & Council	41 950	220 691	3 689	8.8%	9 520	22.7%	7 805	3.5%	21 014	9.5%	1 216	11.4%	542.1%
Budget & Treasury Office	10 560	16 254	1 015	9.6%	1 557	14.7%	1 078	6.6%	3 650	22.5%	353	43.0%	205.4%
Corporate Services	77 450	105 858	3 855	5.0%	10 359	13.4%	26 333	24.9%	40 547	38.3%	2 084	19.2%	1 163.4%
Community and Public Safety	269 270	280 695	37 623	14.0%	47 515	17.6%	46 729	16.6%	131 866	47.0%	35 499	39.3%	31.6%
Community & Social Services	83 024	89 967	23 665	28.5%	21 338	25.7%	19 021	21.1%	64 024	71.2%	17 874	54.5%	
Sport And Recreation	168 942	162 130	13 374	7.9%		13.9%	20 271	12.5%	57 158	35.3%	17 438	32.2%	
Public Safety	11 966	18 839	385	3.2%		10.2%	5 828	30.9%	7 429	39.4%	133	29.3%	
Housing	5 338	9 759	199	3.7%	1 448	27.1%	1 608	16.5%	3 254	33.3%	54	37.5%	2 882.6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	509 649	452 574	104 698	20.5%	103 207	20.3%	97 882	21.6%	305 788	67.6%	118 228	56.2%	(17.2%)
Planning and Development	129 504	115 371	39 143	30.2%	23 181	17.9%	39 863	34.6%	102 187	88.6%	12 984	19.4%	
Road Transport	379 226	336 150	65 517	17.3%	79 898	21.1%	57 845	17.2%	203 260	60.5%	105 223	63.5%	(45.0%)
Environmental Protection	919	1 053	38	4.2%	128	14.0%	174	16.6%	341	32.4%	20	1.5%	
Trading Services	1 593 715	1 945 357	210 322	13.2%	321 257	20.2%	272 721 91 638	14.0%	804 300 179 864	41.3%	275 527	55.0%	(1.0%)
Electricity	346 543	440 508	30 506	8.8%	57 720	16.7%		20.8%		40.8%	62 952	53.2%	45.6%
Water	569 311 624 414	650 458 788 114	78 691 95 043	13.8% 15.2%	109 322 147 362	19.2% 23.6%	103 278 70 681	15.9% 9.0%	291 291 313 086	44.8% 39.7%	129 797 78 924	66.1% 47.9%	(20.4%) (10.4%)
Waste Water Management	624 414 53 447	788 114 66 277	95 043 6 081	15.2%		23.6%	70 681	10.7%	20 059	39.7%	78 924 3 853	47.9%	(10.4%)
Waste Management Other	87 154	9 271	238	.3%		12.8%	709	7.7%	20 059	25.3%		20.6%	(100.0%)
Other	8/ 154	92/1	238	.3%	1 399	1.6%	709	1.1%	2 34 /	25.3%		-	(100.0%)

					201	3/14					201	2/13	
	Bud	get	First Q	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buaget		buuget	
Cash Flow from Operating Activities													
Receipts	14 246 748	14 303 250	3 958 301	27.8%	4 099 638	28.8%	3 356 874	23.5%	11 414 813	79.8%	3 469 706	86.3%	(3.3%)
Ratepayers and other	8 147 626	8 179 673	2 083 255	25.6%	2 014 478	24.7%	1 878 374	23.0%	5 976 108	73.1%	2 063 794	79.3%	
Government - operating	3 538 651	3 592 441	1 393 811	39.4%	1 073 845	30.3%	834 465	23.2%	3 302 121	91.9%	853 359	96.3%	(2.2%
Government - capital	2 046 669	2 049 345	432 107	21.1%	960 233	46.9%	586 377	28.6%	1 978 717	96.6%	513 834	100.5%	14.19
Interest	513 717	481 688	48 717	9.5%	50 694	9.9%	57 358	11.9%	156 769	32.5%	38 299	58.8%	
Dividends	84	103	411	486.5%	388	459.2%	300	290.7%	1 098	1 064.1%	419	2 365.7%	(28.5%
Payments	(12 096 136)	(11 000 243)	(3 250 549)	26.9%	(2 740 639)	22.7%	(2 425 783)	22.1%	(8 416 971)	76.5%	(2 767 455)	81.7%	(12.3%
Suppliers and employees	(11 375 048)	(10 318 643)	(3 216 364)	28.3%	(2 637 525)	23.2%	(2 378 456)	23.1%	(8 232 345)	79.8%	(2 730 636)	85.7%	(12.9%
Finance charges	(247 365)	(237 050)	(5 595)	2.3%	(7 876)	3.2%	(7 013)	3.0%	(20 483)	8.6%	(5 327)	41.0%	31.69
Transfers and grants	(473 724)	(444 550)	(28 590)	6.0%	(95 239)	20.1%	(40 314)	9.1%	(164 143)	36.9%	(31 492)	28.4%	
Net Cash from/(used) Operating Activities	2 150 612	3 303 007	707 752	32.9%	1 358 999	63.2%	931 091	28.2%	2 997 842	90.8%	702 251	110.6%	32.6%
Cash Flow from Investing Activities													
Receipts	135 152	89 236	(31 129)	(23.0%)	(281 474)	(208.3%)	61 554	69.0%	(251 050)	(281.3%)	16 559	(523.0%)	271.7%
Proceeds on disposal of PPE	68 510	26 098	11 173	16.3%	6 123	8.9%	-	-	17 296	66.3%	20	.4%	(100.0%
Decrease in non-current debtors	54 850	54 850	(7 206)	(13.1%)	-	-	-	-	(7 206)	(13.1%)	-	-	-
Decrease in other non-current receivables	2 492	2 488	(554)	(22.2%)	(6 941)	(278.5%)	6 072	244.1%	(1 423)	(57.2%)	(19 550)	(1 204.3%)	(131.1%
Decrease (increase) in non-current investments	9 300	5 800	(34 542)	(371.4%)	(280 657)	(3 017.8%)	55 481	956.6%	(259 718)	(4 477.9%)	36 090	422.6%	53.79
Payments	(1 815 283)	(1 763 886)	(421 578)	23.2%	(484 540)	26.7%	(407 748)	23.1%	(1 313 867)	74.5%	(370 212)	70.5%	10.1%
Capital assets	(1 815 283)	(1 763 886)	(421 578)	23.2%	(484 540)	26.7%	(407 748)	23.1%	(1 313 867)	74.5%	(370 212)	70.5%	
Net Cash from/(used) Investing Activities	(1 680 131)	(1 674 650)	(452 708)	26.9%	(766 015)	45.6%	(346 195)	20.7%	(1 564 917)	93.4%	(353 653)	56.8%	(2.1%)
Cash Flow from Financing Activities													
Receipts	101 349	71 633	19 418	19.2%	8 110	8.0%	11 479	16.0%	39 008	54.5%	26 058	35.1%	(55.9%)
Short term loans	11 800	6 000	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	82 484	56 923	18 137	22.0%	7 120	8.6%	10 466	18.4%	35 724	62.8%	22 362	32.2%	
Increase (decrease) in consumer deposits	7 065	8 710	1 281	18.1%	990	14.0%	1 013	11.6%	3 284	37.7%	3 697	140.1%	(72.6%
Payments	(99 822)	(81 220)	(42 414)	42.5%	(20 481)	20.5%	(32 984)	40.6%	(95 879)	118.0%	(12 618)	39.1%	161.4%
Repayment of borrowing	(99 822)	(81 220)	(42 414)	42.5%	(20 481)	20.5%	(32 984)	40.6%	(95 879)	118.0%	(12 618)	39.1%	
Net Cash from/(used) Financing Activities	1 526	(9 587)	(22 996)	(1 506.8%)	(12 371)	(810.6%)	(21 505)	224.3%	(56 872)	593.2%	13 441	32.1%	(260.0%)
		4 (40 770	232 048	49.2%	580 614	123.0%	563 392	34.8%	1 376 053	85.0%	362 039	348.0%	55.6%
Net Increase/(Decrease) in cash held	472 007	1 618 770	232 048	49.2%	380 014	123.076	303 392	34.070	1 3/0 003	85.0%	302 039	348.0%	33.070
Net Increase/(Decrease) in cash held  Cash/cash equivalents at the year begin:	4/2 00/ 746 004	859 897	650 163	<b>49.2%</b> 87.2%	882 211	118.3%	1 462 825	170.1%	650 163	75.6%	1 405 729	348.0% 108.1%	

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt		Impairment -
		,									Debt	ors	Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	141 931	4.9%	148 070	5.1%	102 006	3.5%	2 530 489	86.6%	2 922 496	32.5%	2 302	.1%	750 733
Trade and Other Receivables from Exchange Transactions - Electricity	210 253	17.6%	90 721	7.6%	78 601	6.6%	816 195	68.3%	1 195 769	13.3%	273	-	205 979
Receivables from Non-exchange Transactions - Property Rates	140 882	10.8%	81 755	6.3%	66 843	5.1%	1 011 682	77.8%	1 301 161	14.5%	178 948	13.8%	189 014
Receivables from Exchange Transactions - Waste Water Management	46 101	4.2%	36 526	3.4%	33 236	3.1%	969 944	89.3%	1 085 807	12.1%	-	-	172 634
Receivables from Exchange Transactions - Waste Management	31 747	3.7%	26 433	3.1%	24 614	2.9%	769 108	90.3%	851 903	9.5%	-	-	19 856
Receivables from Exchange Transactions - Property Rental Debtors	1 014	.9%	1 099	1.0%	1 105	1.0%	112 340	97.2%	115 558	1.3%	-	-	47 181
Interest on Arrear Debtor Accounts	34 802	3.6%	29 603	3.0%	27 528	2.8%	883 881	90.6%	975 814	10.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-			-		-		-		-	-	-	
Other	8 766	1.6%	12 058	2.2%	6 430	1.2%	516 206	95.0%	543 461	6.0%	-	-	22 185
Total By Income Source	615 496	6.8%	426 265	4.7%	340 362	3.8%	7 609 846	84.6%	8 991 968	100.0%	181 524	2.0%	1 407 581
Debtors Age Analysis By Customer Group													
Organs of State	67 993	15.7%	47 610	11.0%	58 035	13.4%	258 094	59.8%	431 732	4.8%	-	-	-
Commercial	232 588	16.3%	100 378	7.0%	66 783	4.7%	1 030 338	72.0%	1 430 087	15.9%	-	-	-
Households	267 246	4.4%	238 311	4.0%	186 833	3.1%	5 330 598	88.5%	6 022 988	67.0%	181 524	3.0%	1 459 084
Other	47 669	4.3%	39 966	3.6%	28 712	2.6%	990 814	89.5%	1 107 161	12.3%	-	-	(51 502)
Total By Customer Group	615 496	6.8%	426 265	4.7%	340 362	3.8%	7 609 846	84.6%	8 991 968	100.0%	181 524	2.0%	1 407 581

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 91	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	152 177	15.3%	24 893	2.5%	85 101	8.6%	731 197	73.6%	993 367	43.69
Bulk Water	40 508	4.3%	45 246	4.8%	44 872	4.7%	821 564	86.3%	952 191	41.89
PAYE deductions	7 268	24.6%	1 417	4.8%	2 435	8.2%	18 435	62.4%	29 556	1.39
VAT (output less input)	2 242	(39.6%)	(1 123)	19.8%	(644)	11.4%	(6 136)	108.4%	(5 661)	(.2%
Pensions / Retirement	9 976	50.0%	-		-	-	9 961	50.0%	19 938	.99
Loan repayments	1 981	21.0%	311	3.3%	312	3.3%	6 836	72.4%	9 441	.49
Trade Creditors	58 369	39.6%	28 237	19.2%	4 477	3.0%	56 316	38.2%	147 398	6.59
Auditor-General	2 634	8.0%	3 136	9.6%	6 395	19.5%	20 644	62.9%	32 809	1.49
Other	10 403	10.7%	6 970	7.2%	3 771	3.9%	76 244	78.3%	97 388	4.35
Total	285 558	12.5%	109 086	4.8%	146 720	6.4%	1 735 061	76.2%	2 276 425	100.0%

	Contact Details	
0	Municipal Manager	
F	Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

# FREE STATE: MANGAUNG (MAN) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure		2013/14  Budget First Quarter Second Quarter Third Quarter Year to Date									201	2/13	
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Operating Revenue and Expenditure													
Operating Revenue	5 507 375	5 798 734	1 544 502	28.0%	1 431 780	26.0%	1 291 408	22.3%	4 267 690	73.6%	1 107 367	71.1%	16.6%
Property rates	568 524	750 767	255 970	45.0%	244 542	43.0%	246 657	32.9%	747 168	99.5%	129 313	78.0%	90.7%
	300 324	730 707	233 470	43.076	244 342	43.070	240 037	32.770	747 100	77.370	127 313	70.070	70.770
Property rates - penalties and collection charges Service charges - electricity revenue	2 102 657	2 102 657	570 637	27.1%	423 136	20.1%	364 500	17.3%	1 358 273	64.6%	363 143	70.1%	.4%
Service charges - electricity revenue  Service charges - water revenue	589 873	622 487	131 165	22.2%	162 945	20.1%	159 878	25.7%	453 988	72.9%	143 419	70.176	11.5%
Service charges - water revenue  Service charges - sanitation revenue	143 043	145 540	50 737	35.5%	51 978	36.3%	52 461	36.0%	453 988 155 176	106.6%	36 595	80.5%	43.4%
Service charges - samanon revenue  Service charges - refuse revenue	97 396	113 844	28 701	29.5%	28 212	29.0%	27 630	24.3%	84 544	74.3%	14 156	127.1%	95.2%
Service charges - reluse revenue  Service charges - other	77 370	113 044	20 /01	27.370	20 212	27.070	27 030	24.370	04 344	74.370	14 130	127.170	73.270
Rental of facilities and equipment	25 908	26 025	2 842	11.0%	3 813	14.7%	5 117	19.7%	11 772	45.2%	3 696	47.0%	38.4%
Interest earned - external investments	177 902	180 902	37 369	21.0%	36 980	20.8%	45 336	25.1%	119 685	66.2%	7 598	59.2%	496.7%
Interest earned - external investments Interest earned - outstanding debtors	146 843	146 843	34 737	23.7%	36 825	25.1%	39 750	27.1%	111 312	75.8%	33 956	39.8%	17.1%
Dividends received	140 043	140 043	34737	23.770	30 023	23.170	37730	27.170	111 312	75.070	33 730	37.070	17.170
Fines	13 208	13 408	1 094	8.3%	2 991	22.6%	2 244	16.7%	6 328	47.2%	520	58.8%	331.5%
Licences and permits	843	843	128	15.1%	116	13.7%	82	9.8%	326	38.6%	90	40.9%	(8.8%)
Agency services	3 631	3 631		10.170		15.770		7.070	520	50.070		10.77	(0.070)
Transfers recognised - operational	654 372	707 395	253 613	38.8%	220 060	33.6%	167 276	23.6%	640 949	90.6%	152 158	93.8%	9.9%
Other own revenue	982 276	983 493	177 509	18.1%	220 182	22.4%	180 477	18.4%	578 169	58.8%	222 721	56.4%	(19.0%)
Gains on disposal of PPE	900	900	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	5 368 473	5 419 122	1 229 789	22.9%	1 214 122	22.6%	974 434	18.0%	3 418 345	63.1%	968 653	54.0%	.6%
Employee related costs	1 191 122	1 170 377	260 626	21.9%	275 812	23.2%	280 276	23.9%	816 714	69.8%	310 816	77.4%	(9.8%)
Remuneration of councillors	49 886	49 886	11 407	22.9%	11 670	23.4%	13 305	26.7%	36 383	72.9%	12 209	70.7%	9.0%
Debt impairment	260 837	175 837	65 209	25.0%	65 209	25.0%	1 459	.8%	131 877	75.0%	26 050	54.7%	(94.4%)
Depreciation and asset impairment	449 583	430 583	112 396	25.0%	112 396	25.0%	73 554	17.1%	298 345	69.3%	140 208	64.9%	(47.5%)
Finance charges	200 445	198 745	37 800	18.9%	39 351	19.6%	34 712	17.5%	111 863	56.3%	2 233	3.6%	1 454.5%
Bulk purchases	1 602 367	1 602 367	516 437	32.2%	317 876	19.8%	326 613	20.4%	1 160 926	72.5%	294 493	65.4%	10.9%
Other Materials	309 900	354 186	30 826	9.9%	71 282	23.0%	48 625	13.7%	150 733	42.6%	31 357	30.6%	55.1%
Contracted services	288 081	333 435	43 827	15.2%	81 515	28.3%	47 602	14.3%	172 944	51.9%	(979)	37.6%	(4 960.1%)
Transfers and grants	121 889	129 889	257	.2%	51 170	42.0%	5 863	4.5%	57 290	44.1%	79 177	57.0%	(92.6%)
Other expenditure	894 363	973 817	151 004	16.9%	187 841	21.0%	142 426	14.6%	481 271	49.4%	73 090	24.7%	94.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	138 902	379 611	314 713		217 658		316 974		849 345		138 713		
Transfers recognised - capital	686 388	862 422	-	-	-	-	8 000	.9%	8 000	.9%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	825 290	1 242 033	314 713		217 658		324 974		857 345		138 713		
Taxation	-		-		-				-		-		
Surplus/(Deficit) after taxation	825 290	1 242 033	314 713		217 658		324 974		857 345		138 713		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	825 290	1 242 033	314 713		217 658		324 974		857 345		138 713		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	825 290	1 242 033	314 713		217 658		324 974		857 345		138 713		

					201	3/14					201	2/13	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third 0	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
	0/5 000	1 201 010	102 122	11.9%	107 000	21 (0)	241.040	18.7%	F21 1/1	41 10/	142.014	41.5%	69.7%
Source of Finance	865 989	1 291 818	103 122		186 990	21.6%	241 049		531 161	41.1%	142 014		
National Government	642 615	772 227	86 939	13.5%	153 185	23.8%	114 990	14.9%	355 113	46.0%	93 286	46.7%	23.3%
Provincial Government	43 773	83 469	-		1 384	3.2%	13 412	16.1%	14 796	17.7%	-	-	(100.0%)
District Municipality		500	-			-		-			-	-	-
Other transfers and grants													
Transfers recognised - capital	686 388 36 684	856 197 39 406	86 939	12.7%	154 569 3 418	22.5% 9.3%	128 401 12 923	15.0% 32.8%	369 909 16 342	43.2% 41.5%	93 286 13 681	46.5% 26.7%	37.6% (5.5%)
Borrowing	131 028	39 406 378 454	10 164	7.8%	25 038	9.3%	94 400		129 603	41.5% 34.2%	28 354	26.7%	(5.5%)
Internally generated funds	131 028	17 761	6 019	7.8% 50.6%	25 U38 3 964	33.3%	94 400 5 324	24.9% 30.0%	15 307	34.2% 86.2%	28 354 6 692	29.6% 45.5%	(20.5%)
Public contributions and donations	11 888	17 /61	6 0 19	50.6%	3 964	33.3%	5 324	30.0%	15 307	86.2%	6 692	45.5%	(20.5%)
Capital Expenditure Standard Classification	865 989	1 291 818	103 122	11.9%	186 990	21.6%	241 049	18.7%	531 161	41.1%	142 014	41.5%	69.7%
Governance and Administration	64 393	89 511	246	.4%	7 967	12.4%	21 791	24.3%	30 005	33.5%	1 562	16.5%	1 295.2%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 000	4 000	230	11.5%	1 017	50.9%	106	2.7%	1 354	33.8%	-	56.2%	(100.0%)
Corporate Services	62 393	85 511	16	-	6 950	11.1%	21 685	25.4%	28 651	33.5%	1 562	14.7%	1 288.4%
Community and Public Safety	42 384	73 721	3 026	7.1%	3 595	8.5%	12 942		19 563	26.5%	784	29.6%	1 550.3%
Community & Social Services	22 484	31 329	-	-	2 110	9.4%	6 101	19.5%	8 211	26.2%	-	-	(100.0%)
Sport And Recreation	12 100	18 534	3 026	25.0%	38	.3%	875		3 938	21.2%	729	26.1%	20.0%
Public Safety	7 300	16 743	-	-	-	-	4 991	29.8%	4 991	29.8%	2	42.6%	302 231.8%
Housing	500	7 116	-	-	1 448	289.5%	975	13.7%	2 423	34.0%	54	40.4%	1 708.9%
Health			-	-		-		-	-			-	-
Economic and Environmental Services	181 837	227 297	24 746	13.6%	55 881	30.7%	51 376		132 002	58.1%	38 875	45.6%	32.2%
Planning and Development	65 245	74 657	14 203	21.8%	8 121	12.4%	24 868	33.3%	47 193	63.2%	12 085	27.6%	105.8%
Road Transport	116 592	152 140	10 543	9.0%	47 759	41.0%	26 508	17.4%	84 809	55.7%	26 790	50.8%	(1.1%)
Environmental Protection	-	500	-	-	-	-	-	-	-	-	-	-	-
Trading Services	575 674	896 646	75 105	13.0%	119 547	20.8%	154 776		349 428	39.0%	100 793	44.5%	53.6%
Electricity	156 588	262 587	10 838	6.9%	26 003	16.6%	72 422	27.6%	109 263	41.6%	42 802	57.7%	69.2%
Water	178 388	289 833	33 931	19.0%	43 305	24.3%	46 600	16.1%	123 836	42.7%	40 663	57.1%	14.6%
Waste Water Management	227 147	321 716	29 663	13.1%	47 766	21.0%	34 473		111 902	34.8%	15 560	20.5%	121.5%
Waste Management	13 550	22 509	672	5.0%	2 473	18.3%	1 282	5.7%	4 427	19.7%	1 768	19.0%	(27.5%)
Other	1 700	4 643	-	-		-	163	3.5%	163	3.5%	-	-	(100.0%)

•					201	3/14					201	2/13	
	Buc	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	to Date	Third C	Quarter	1
	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	5 853 000	6 007 782	1 315 666	22.5%	1 732 248	29.6%	1 479 919	24.6%	4 527 833	75.4%	1 393 853	86.9%	6.2%
Ratepayers and other	4 194 837	4 227 987	1 030 590	24.6%	1 086 194	25.9%	988 425	23.4%	3 105 209	73.4%	1 048 504	86.0%	(5.7%)
Government - operating	654 372	727 947	260 913	39.9%	216 483	33.1%	164 737	22.6%	642 133	88.2%	157 158	106.5%	4.8%
Government - capital	686 388	731 446	18 558	2.7%	424 036	61.8%	316 852	43.3%	759 446	103.8%	198 652	82.3%	59.5%
Interest	317 403	320 403	5 605	1.8%	5 535	1.7%	9 905	3.1%	21 045	6.6%	(10 461)	(16.4%)	(194.7%)
Dividends	-		-	-	-	-	-	-	-	-	-	-	-
Payments	(5 009 260)	(4 913 971)	(1 187 280)	23.7%	(970 908)	19.4%	(975 744)	19.9%	(3 133 931)	63.8%	(1 258 899)	79.7%	(22.5%)
Suppliers and employees	(4 686 926)	(4 585 337)	(1 181 823)	25.2%	(930 077)	19.8%	(964 322)	21.0%	(3 076 222)	67.1%	(1 256 256)	82.2%	(23.2%)
Finance charges	(200 445)	(198 745)	(5 201)	2.6%	(6 752)	3.4%	(5 863)	3.0%	(17 817)	9.0%	(2 233)	51.5%	162.6%
Transfers and grants	(121 889)	(129 889)	(255)	.2%	(34 078)	28.0%	(5 558)	4.3%	(39 892)	30.7%	(410)	39.9%	1 255.3%
Net Cash from/(used) Operating Activities	843 739	1 093 812	128 386	15.2%	761 340	90.2%	504 175	46.1%	1 393 902	127.4%	134 954	126.9%	273.6%
Cash Flow from Investing Activities													
Receipts	66 889	72 677	-	-	(180 557)	(269.9%)	(1 719)	(2.4%)	(182 276)	(250.8%)	10	.1%	(17 148.4%)
Proceeds on disposal of PPE	11 889	17 677		-							10	.1%	(100.0%)
Decrease in non-current debtors	55 000	55 000		-		-					-	-	
Decrease in other non-current receivables	-		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-	-	(180 557)	-	(1 719)	-	(182 276)	-	-	-	(100.0%)
Payments	(692 791)	(1 047 037)	(153 059)	22.1%	(210 315)	30.4%	(191 737)	18.3%	(555 111)	53.0%	(156 097)	69.6%	22.8%
Capital assets	(692 791)	(1 047 037)	(153 059)	22.1%	(210 315)	30.4%	(191 737)	18.3%	(555 111)	53.0%	(156 097)	69.6%	22.8%
Net Cash from/(used) Investing Activities	(625 902)	(974 359)	(153 059)	24.5%	(390 872)	62.4%	(193 456)	19.9%	(737 387)	75.7%	(156 087)	72.0%	23.9%
Cash Flow from Financing Activities													
Receipts	46 394	50 894	15 667	33.8%	7 713	16.6%	565	1.1%	23 945	47.0%	25 303	78.3%	(97.8%)
Short term loans				-		- 10.070	-		20 710		-		(77.070)
Borrowing long term/refinancing	40 394	44 894	15 137	37.5%	7 120	17.6%	_	_	22 257	49.6%	22 362	76.2%	(100.0%)
Increase (decrease) in consumer deposits	6 000	6 000	530	8.8%	593	9.9%	565	9.4%	1 687	28.1%	2 942	110.6%	(80.8%)
Payments	(35 000)	(35 000)	(1 815)	5.2%	(2 749)	7.9%	(1 738)	5.0%	(6 302)	18.0%	(1 011)	28.3%	71.9%
Repayment of borrowing	(35 000)	(35 000)	(1 815)	5.2%	(2 749)	7.9%	(1 738)	5.0%	(6 302)		(1 011)	28.3%	71.9%
Net Cash from/(used) Financing Activities	11 394	15 894	13 852	121.6%	4 964	43.6%	(1 174)		17 643	111.0%	24 292	87.8%	(104.8%)
Net Increase/(Decrease) in cash held	229 231	135 346	(10 821)	(4.7%)	375 433	163.8%	309 545	228.7%	674 157	498.1%	3 159	576.8%	9 699.8%
Cash/cash equivalents at the year begin:	423 517	603 003	572 652	135.2%	561 831	132.7%	937 264	155.4%	572 652	95.0%	810 196	100.0%	
Cash/cash equivalents at the year end:	652 748	738 348	561 831	86.1%	937 264	143.6%	1 246 809	168.9%	1 246 809	168.9%	813 355	192.0%	53.3%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debte Debte		Impairment - Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	63 660	6.6%	50 725	5.2%	48 250	5.0%	805 500	83.2%	968 135	34.7%	-	-	732 733
Trade and Other Receivables from Exchange Transactions - Electricity	131 677	20.9%	55 475	8.8%	31 378	5.0%	412 345	65.4%	630 875	22.6%	-	-	199 139
Receivables from Non-exchange Transactions - Property Rates	73 165	12.9%	49 963	8.8%	44 899	7.9%	398 029	70.3%	566 056	20.3%	175 915	31.1%	177 854
Receivables from Exchange Transactions - Waste Water Management	18 515	8.5%	11 419	5.3%	10 362	4.8%	176 506	81.4%	216 801	7.8%	-	-	172 634
Receivables from Exchange Transactions - Waste Management	10 388	12.6%	7 712	9.3%	7 187	8.7%	57 205	69.3%	82 492	3.0%	-	-	19 856
Receivables from Exchange Transactions - Property Rental Debtors	278	.4%	394	.6%	357	.5%	69 021	98.5%	70 051	2.5%	-	-	47 181
Interest on Arrear Debtor Accounts	11 105	5.3%	10 438	5.0%	9 627	4.6%	178 352	85.1%	209 522	7.5%	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-	-	-			-	-	
Other	2 672	6.0%	3 781	8.5%	824	1.9%	37 209	83.6%	44 486	1.6%	-	-	73 687
Total By Income Source	311 461	11.2%	189 907	6.8%	152 884	5.5%	2 134 167	76.5%	2 788 419	100.0%	175 915	6.3%	1 423 084
Debtors Age Analysis By Customer Group													
Organs of State	41 426	16.3%	33 839	13.3%	23 832	9.4%	154 416	60.9%	253 513	9.1%	-	-	-
Commercial	145 617	18.2%	64 529	8.1%	47 918	6.0%	542 043	67.7%	800 107	28.7%	-	-	-
Households	124 418	7.2%	91 538	5.3%	81 133	4.7%	1 437 709	82.9%	1 734 798	62.2%	175 915	10.1%	1 423 084
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	311 461	11.2%	189 907	6.8%	152 884	5.5%	2 134 167	76.5%	2 788 419	100.0%	175 915	6.3%	1 423 084

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	ital
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	82 463	100.0%	-	-	-	-	-	-	82 463	51.09
Bulk Water	-	-	-	-	-	-		-		-
PAYE deductions	-	-	-	-	-	-		-		-
VAT (output less input)	-	-	-	-	-	-		-		-
Pensions / Retirement	-	-	-	-	-	-		-		-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43 691	55.2%	20 539	25.9%	2 404	3.0%	12 587	15.9%	79 221	49.09
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	
Total	126 154	78.0%	20 539	12.7%	2 404	1.5%	12 587	7.8%	161 684	100.0%

Contact Details

Municipal Manager

Municipal Manager	Ms S M Mazibuko	051 405 8621
Financial Manager	Mr F M Mohlahlo	051 405 8625

Source Local Government Database

# FREE STATE: LETSEMENG (FS161) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					201	3/14					201	2/13	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
										5		5	
Operating Revenue and Expenditure													
Operating Revenue	108 610	108 610	35 947	33.1%	11 257	10.4%	10 575	9.7%	57 780	53.2%	23 570	83.8%	(55.1%)
Property rates	6 739	6 739	2 473	36.7%	2 429	36.0%	2 449	36.3%	7 351	109.1%	1 827	92.4%	34.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	22 642	22 642	3 773	16.7%	2 092	9.2%	1 520	6.7%	7 384	32.6%	3 538	50.0%	(57.0%)
Service charges - water revenue	7 695	7 696	1 826	23.7%	1 782	23.2%	1 793	23.3%	5 401	70.2%	1 835	67.9%	(2.3%)
Service charges - sanitation revenue	6 939	6 939	1 744	25.1%	1 975	28.5%	2 002	28.8%	5 720	82.4%	1 813	85.4%	10.4%
Service charges - refuse revenue	6 946	6 946	1 938	27.9%	1 940	27.9%	1 938	27.9%	5 817	83.7%	1 757	82.9%	10.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	424	424	116	27.3%	84	19.8%	111	26.3%	311	73.3%	57	69.5%	97.1%
Interest earned - external investments	1 352	1 352	44	3.2%	683	50.5%	761	56.3%	1 488	110.1%	-	31.6%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	25	25	3	12.2%	-	-	-	-	3	12.2%	-	2 053.5%	-
Fines	88	88	11	12.8%	8	8.7%	-	-	19	21.5%	9	43.7%	(100.0%)
Licences and permits	6	6	-	-	-	-	-	-	-	-	-	28.5%	-
Agency services	-		-	-		-	-	-	-	-	-	-	-
Transfers recognised - operational	53 974	53 974	23 954	44.4%	240	.4%	-	-	24 194	44.8%	12 634	99.3%	(100.0%)
Other own revenue	1 781	1 781	66	3.7%	26	1.4%	-	-	92	5.2%	101	42.2%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	112 200	115 101	17 465	15.6%	20 692	18.4%	19 298	16.8%	57 455	49.9%	17 182	50.5%	12.3%
Employee related costs	35 971	34 077	7 027	19.5%	7 122	19.8%	7 016	20.6%	21 166	62.1%	6 467	60.3%	8.5%
Remuneration of councillors	3 575	3 575	711	19.9%	459	12.9%	897	25.1%	2 067	57.8%	639	76.6%	40.3%
Debt impairment	5 296	5 296	-			-		-		-	-		-
Depreciation and asset impairment	6 438	6 439	-			-		-		-	-		-
Finance charges	68	118	-	-	1	1.2%	-	-	1	.7%	5	7.8%	(100.0%)
Bulk purchases	20 701	22 701	3 184	15.4%	7 056	34.1%	4 758	21.0%	14 998	66.1%	2 795	58.8%	70.3%
Other Materials	-	-	-	-	251	-	-	-	251	-	-	-	-
Contracted services	3 622	7 832	3 471	95.8%	1 169	32.3%	1 998	25.5%	6 639	84.8%	1 042	19.9%	91.8%
Transfers and grants	-		-	-	1 188	-	-	-	1 188	-	-	-	-
Other expenditure	36 529	35 063	3 072	8.4%	3 444	9.4%	4 628	13.2%	11 144	31.8%	6 234	57.7%	(25.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 590)	(6 491)	18 482		(9 434)		(8 723)		325		6 388		
Transfers recognised - capital	42 306		4 160	9.8%	(107)	(.3%)	-	-	4 053	-	11 071	95.4%	(100.0%)
Contributions recognised - capital	_		_	_				-	-	_		_	
Contributed assets	2 506		_	_		_		-		_	_	_	_
Surplus/(Deficit) after capital transfers and contributions	41 222	(6 491)	22 642		(9 542)		(8 723)		4 378		17 459		
Taxation	-						. ,						
Surplus/(Deficit) after taxation	41 222	(6 491)	22 642	-	(9 542)	-	(8 723)		4 378		17 459	-	-
Attributable to minorities	41 222	(0 491)	22 042	-	(7 042)		(0 /23)		4 3/8		17 459		
	41 222	(6 491)	22 642	-	(9 542)	-	(8 723)	-	4 378	-	17 459	-	-
Surplus/(Deficit) attributable to municipality  Share of surplus/ (deficit) of associate		(6 491)			(9 542)				4 3/8		17 459		
	41 222	(4 401)	22 642	-	(9 542)		(8 723)	-	4 378	-	17 459	-	-
Surplus/(Deficit) for the year	41 222	(6 491)	22 642		(9 542)		(8 /23)		4 3 / 8		17 459		

					201	3/14					201	2/13	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	44 812	45 294	5 991	13.4%	6 956	15.5%	1 702	3.8%	14 649	32.3%	5 288	65.4%	(67.8%)
National Government	34 306	42 386	4 295	12.5%	5 464	15.9%	1 442	3.4%	11 201	26.4%	4 441	64.4%	(67.5%)
National Government Provincial Government	34 306 8 000	42 386	4 295		5 464	15.9%	1 442	5.4%			4 441	16.0%	(100.0%)
	8 000		-	-	-	-		-	-		9	16.0%	(100.0%)
District Municipality Other transfers and grants			-		-	-							
	42 306	42 386	4 295	10.2%	5 464	12.9%	1 442	3.4%	11 201	26.4%	4 450	62.1%	(67.6%)
Transfers recognised - capital Borrowing	42 306	42 386	4 295	10.2%	5 464	12.9%	1 442	3.4%	11 201	26.4%	4 450	62.1%	(67.6%)
Internally generated funds	2 507	881	1 695	67.6%	1 491	59.5%	261	29.6%	3 448	391.3%	838	97.3%	(68.9%)
Public contributions and donations	2 307	2 027	1 093	07.0%	1 491	39.3%	201	29.0%	3 440	391.376	030	97.376	(00.970)
	· ·												
Capital Expenditure Standard Classification	44 812	45 294	5 991	13.4%	6 956	15.5%	1 702	3.8%	14 649	32.3%	5 288	65.4%	(67.8%)
Governance and Administration	475	474	413	87.1%	526	110.7%	164	34.6%	1 103	232.7%	29	155.1%	470.4%
Executive & Council	89	89	107	119.2%	62	69.6%	138	155.0%	307	344.6%	8	14.4%	1 605.5%
Budget & Treasury Office	238	343	297	124.7%	452	190.0%	4	1.3%	754	219.7%	21	270.7%	(78.5%)
Corporate Services	147	42	10	6.6%	11	7.5%	22	51.9%	42	101.1%	-	5.6%	(100.0%)
Community and Public Safety	5 506	5 506	2 088	37.9%	1 565	28.4%	1 068	19.4%	4 721	85.7%	3 395	67.2%	(68.5%)
Community & Social Services	12	1 790	1 981	16 157.4%	1 114	9 088.8%	386	21.6%	3 481	194.5%	3 145	70.0%	(87.7%)
Sport And Recreation	5 273	3 495	107	2.0%	450	8.5%	-	-	557	15.9%	250	-	(100.0%)
Public Safety	221	221	-	-	-	-	682	308.7%	682	308.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	263	264	2 950	1 120.0%	3 938	1 495.3%	399	151.0%	7 286	2 760.0%	1 563	66.6%	(74.5%)
Planning and Development	16	-	2	9.8%	-	-	6	-	7	-	9	62.9%	(39.6%)
Road Transport	248	248	2 948	1 190.7%	3 938	1 590.5%	393	158.4%	7 279	2 935.1%	1 554	66.6%	(74.7%)
Environmental Protection	-	16	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 569	39 050	541	1.4%	927	2.4%	71	.2%	1 539	3.9%	301	35.9%	(76.4%)
Electricity	159	159	515	323.4%	344	215.6%	-	-	859	540.2%	97	98.6%	(100.0%)
Water	18 309	17 261	25	.1%	7	-	-	-	32	.2%	25	34.4%	(100.0%)
Waste Water Management	14 482	16 012	-	-	376	2.6%	71	.4%	447	2.8%	180	93.3%	(60.4%)
Waste Management	5 618	5 618	-	-	200	3.6%	-	-	200	3.6%	-	-	-
Other	-	-	-	-	-	-	-	-		-	-	-	-

					201	3/14					201	2/13	
	Bud	get	First C	luarter	Second	Quarter	Third (	Quarter	Year t	o 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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	89 657	89 657	47 100	52.5%	14 791	16.5%	22 473	25.1%	84 364	94.1%	35 411	82.3%	(36.5%)
Ratepayers and other			21 306	-	6 410	-	5 362		33 078	-	11 706	54.0%	(54.2%)
Government - operating	53 974	53 974	21 014	38.9%	300	.6%	17 111	31.7%	38 425	71.2%	12 634	101.5%	35.4%
Government - capital	34 306	34 306	4 108	12.0%	8 081	23.6%	-	-	12 189	35.5%	11 071	100.0%	(100.0%)
Interest	1 352	1 352	669	49.5%		-	-	-	669	49.5%	-	31.6%	-
Dividends	25	25	3	12.2%		-		-	3	12.2%		2 056.6%	-
Payments	(105 000)	(105 000)	(26 623)	25.4%	(21 342)	20.3%	(11 321)	10.8%	(59 286)	56.5%	(17 182)	48.7%	(34.1%)
Suppliers and employees	(104 932)	(104 932)	(26 435)	25.2%	(19 255)	18.3%	(11 313)	10.8%	(57 003)	54.3%	(17 181)	48.7%	(34.2%)
Finance charges	(68)	(68)	(187)	275.6%	(33)	48.7%	(8)	12.3%	(229)	336.6%	(1)	32.4%	743.2%
Transfers and grants	-	-	-	-	(2 055)	-	-	-	(2 055)	-	-	-	-
Net Cash from/(used) Operating Activities	(15 343)	(15 343)	20 477	(133.5%)	(6 551)	42.7%	11 151	(72.7%)	25 078	(163.4%)	18 229	252.2%	(38.8%)
Cash Flow from Investing Activities													
Receipts	8 208	8 208	(12 073)	(147.1%)					(12 073)	(147.1%)			
Proceeds on disposal of PPE	2 638	2 638	2 292	86.9%		_	_	-	2 292	86.9%	_	_	_
Decrease in non-current debtors	(150)	(150)	(7 206)	4 804.1%		_	_	-	(7 206)	4 804.1%	_	_	_
Decrease in other non-current receivables	(80)	(80)	(159)	199.3%		_	_	-	(159)	199.3%	_	_	_
Decrease (increase) in non-current investments	5 800	5 800	(7 000)	(120.7%)		-		-	(7 000)	(120.7%)			
Payments	(36 812)	(36 812)	(8 308)	22.6%	(4 428)	12.0%	(1 702)	4.6%	(14 438)	39.2%	(5 288)	703.4%	(67.8%)
Capital assets	(36 812)	(36 812)	(8 308)	22.6%	(4 428)	12.0%	(1 702)	4.6%	(14 438)	39.2%	(5 288)	703.4%	(67.8%)
Net Cash from/(used) Investing Activities	(28 604)	(28 604)	(20 381)	71.3%	(4 428)	15.5%	(1 702)	6.0%	(26 511)	92.7%	(5 288)	703.4%	(67.8%)
Cash Flow from Financing Activities													
Receipts			19						19		_	_	_
Short term loans		-								-		-	
Borrowing long term/refinancing	_		_	_	_	_				_	_		_
Increase (decrease) in consumer deposits			19	_		_		-	19	_	_	_	_
Payments	_							-					_
Repayment of borrowing	_	_	-	_		_	_	-		-	_	_	_
Net Cash from/(used) Financing Activities			19	-		-	-	-	19	-	-		-
Net Increase/(Decrease) in cash held	(43 947)	(43 947)	115	(.3%)	(10 979)	25.0%	9 449	(21.5%)	(1 415)	3.2%	12 941	194.4%	(27.0%)
Cash/cash equivalents at the year begin:	42 000	42 000	13 508	32.2%	13 623	32.4%	2 644	6.3%	13 508	32.2%	30 900	21.4%	(91.4%)
. , , ,													
Cash/cash equivalents at the year end:	(1 947)	(1 947)	13 623	(699.7%)	2 644	(135.8%)	12 094	(621.1%)	12 094	(621.1%)	43 841	79.7%	(72.4%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 3	0 Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	ital
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water		-	-	-	-	-	-	-	-	-
PAYE deductions		-	-	-	-	-	-	-	-	-
VAT (output less input)		-	-	-	-	-	-	-	-	-
Pensions / Retirement		-	-	-	-	-	-	-	-	-
Loan repayments		-	-	-	-	-	-	-	-	-
Trade Creditors		-	-	-	-	-	5	100.0%	5	100.0
Auditor-General		-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	5	100.0%	5	100.0

Contact Details

Municipal Manager	Mr Zolile Manjiya	053 205 9200
Financial Manager	Mr Zolile Maniiva	053 205 9200

Source Local Government Database

# FREE STATE: KOPANONG (FS162) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure					201	3/14					201	2/13	
	Bud	get	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	208 106	208 106	75 558	36.3%	75 016	36.0%	12 040	5.8%	162 614	78.1%	65 543	99.0%	(81.6%)
Property rates	16 535	16 535	1 709	10.3%	2 940	17.8%	671	4.1%	5 321	32.2%	2 780	38.9%	(75.9%)
Property rates - penalties and collection charges			-	-		-						-	
Service charges - electricity revenue	50 583	50 583	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	14 959	14 959	1 072	7.2%	1 474	9.9%	361	2.4%	2 907	19.4%	1 330	35.5%	(72.8%)
Service charges - sanitation revenue	10 014	10 014	806	8.1%	1 082	10.8%	293	2.9%	2 181	21.8%	1 081	32.7%	(72.9%)
Service charges - refuse revenue	7 282	7 282	613	8.4%	812	11.1%	239	3.3%	1 664	22.9%	803	33.7%	(70.2%)
Service charges - other	-		-	-		-	-	-	-	-	-	-	-
Rental of facilities and equipment	-		-	-		-	-	-	-	-	-	-	-
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-		-	-
Dividends received	-	-	-	-	-	-	-	-	-	-		-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 086	92 086	35 668	38.7%	38 037	41.3%	10 456	11.4%	84 161	91.4%	25 566	102.6%	(59.1%)
Other own revenue	16 646	16 646	35 689	214.4%	30 672	184.3%	19	.1%	66 380	398.8%	33 982	534.9%	(99.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	250 339	250 339	61 641	24.6%	56 861	22.7%	17 094	6.8%	135 596	54.2%	75 327	115.1%	(77.3%)
Employee related costs	76 214	76 214	19 373	25.4%	19 097	25.1%	6 399	8.4%	44 868	58.9%	17 117	72.3%	(62.6%)
Remuneration of councillors	4 320	4 320	1 010	23.4%	673	15.6%	-	-	1 684	39.0%	796	44.1%	(100.0%)
Debt impairment	-		10 558	-	7 039	-			17 597	-	-	-	-
Depreciation and asset impairment	42 232	42 232	-			-		-			7 583	158.3%	(100.0%)
Finance charges	-		-	-	-	-	-	-	-	-	-	-	
Bulk purchases	52 826	52 826	3 894	7.4%	3 528	6.7%	1 064	2.0%	8 486	16.1%	1 031	31.1%	3.1%
Other Materials	-	-	7 776	-	82	-	-	-	7 858	-	440	-	(100.0%)
Contracted services	-		-	-		-	-	-		-	-	-	-
Transfers and grants	-		7 035	-	2 923	-	4 151	-	14 109	-	7 295	-	(43.1%)
Other expenditure	74 747	74 747	11 994	16.0%	23 520	31.5%	5 481	7.3%	40 995	54.8%	41 065	194.2%	(86.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit)	(42 233)	(42 233)	13 917		18 155		(5 054)		27 018		(9 784)		
Transfers recognised - capital	(.===,	(.====,	24 550	-	20 185		214		44 950		(,		(100.0%)
Contributions recognised - capital	_	_		-		_				-		_	(,
Contributed assets	_		_	_		_		-			_	_	_
		/					(						
Surplus/(Deficit) after capital transfers and contributions	(42 233)	(42 233)	38 467		38 340		(4 840)		71 968		(9 784)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(42 233)	(42 233)	38 467		38 340		(4 840)		71 968		(9 784)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(42 233)	(42 233)	38 467		38 340		(4 840)		71 968		(9 784)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-			-	-
Surplus/(Deficit) for the year	(42 233)	(42 233)	38 467		38 340		(4 840)		71 968		(9 784)		

·				·	201	13/14	-				201	12/13	
	Bud	lget	First C		Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	51 271	51 271	14 934	29.1%	9 559	18.6%	8 482	16.5%	32 974	64.3%	15 590	49.3%	(45.6%)
National Government	48 281	48 271	14 850	30.8%	9 559	19.8%	8 482	17.6%	32 891	68.1%		52.1%	(45.6%)
Provincial Government	40 201	40 27 1	14 030	30.070	7 337	17.070	0 402	17.070	32 071	00.170	13 370	32.170	(43.070)
District Municipality													
Other transfers and grants													
Transfers recognised - capital	48 281	48 271	14 850	30.8%	9 559	19.8%	8 482	17.6%	32 891	68.1%	15 590	52.1%	(45.6%
Borrowing	40 201	40 27 1	14 030	30.070	7 33 7	17.070	0 402	17.070	32 071	00.170	15 570	32.170	(43.070
Internally generated funds	2 990												
Public contributions and donations		3 000	84		-	-	-	-	84	2.8%	-	-	-
Capital Expenditure Standard Classification	51 271	51 271	14 934	29.1%	9 559	18.6%	8 482	16.5%	32 974	64.3%	15 590	49.3%	(45.6%
Governance and Administration	950	950	427	45.0%					427	45.0%			
Executive & Council	350	350	97	27.8%	_	-	_	_	97	27.8%		-	_
Budget & Treasury Office	600	600	330	55.0%		-			330	55.0%	-		-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 765	4 765	199	4.2%	-	-	1 535	32.2%	1 734	36.4%	1 111	148.1%	38.29
Community & Social Services	1 040	1 040	-	-	-	-	90	8.6%	90	8.6%	-	-	(100.0%
Sport And Recreation	3 725	3 725	-	-	-		1 445	38.8%	1 445	38.8%	1 111	-	30.19
Public Safety	-		-		-	-	-	-	-	-	-	-	-
Housing		-	199	-	-	-	-	-	199	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 231	12 348	4 183	37.2%	2 354	21.0%	1 504	12.2%	8 041	65.1%	10 259	75.7%	(85.3%)
Planning and Development	-	1 117	-	-	-	-	-	-	-	-	-	-	
Road Transport	11 231	11 231	4 183	37.2%	2 354	21.0%	1 504	13.4%	8 041	71.6%	10 259	75.7%	(85.3%
Environmental Protection					_ :.								
Trading Services	34 325	33 208	10 124	29.5%	7 205	21.0%	5 443	16.4%	22 772	68.6%	4 221	39.8%	29.0%
Electricity	1 050	1 050	10.022	40.20/		- 22 (0)	2.745	15.0%	10 (42	70.00	4 221	- FF 20/	(11.20/
Water Waste Water Management	24 900 8 375	24 900 6 258	10 032	40.3% 1.1%	5 864 1 340	23.6%	3 745 569	15.0%	19 642 2 002	78.9% 32.0%		55.3%	(11.3%
	8 3/5	1 000	92			16.0%	1 128	9.1%	1 128	32.0% 112.8%	-	-	(100.0%
Waste Management Other	-	1 000	-	-	-	-	1 128	112.8%	1 128	112.8%	-	-	(100.0%
Other	-				-								

					201	3/14					201	2/13	
	Bud	get	First C	luarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities													
Receipts	256 389	202 704	100 108	39.0%	95 202	37.1%	61 515		256 825	126.7%	65 543	110.8%	(6.1%)
Ratepayers and other	116 022	110 616	39 890	34.4%	6 683	5.8%	7 197	6.5%	53 770	48.6%	27 406	85.7%	(73.7%)
Government - operating	92 086	92 088	35 668	38.7%	67 429	73.2%	48 553	52.7%	151 650	164.7%	25 566	99.4%	89.9%
Government - capital	48 281		24 550	50.8%	21 089	43.7%	5 765	-	51 405	-	12 570	-	(54.1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends				-		-		-	· · · · · ·	-		-	
Payments	(298 620)	(202 704)	(119 462)		(75 396)	25.2%	(39 120)		(233 979)		(91 547)	114.7%	(57.3%)
Suppliers and employees	(297 701)	(202 704)	(119 462)	40.1%	(53 096)	17.8%	(33 163)	16.4%	(205 721)	101.5%	(91 547)	114.7%	(63.8%)
Finance charges	(919)			-		-	-	-	-	-	-	-	-
Transfers and grants	(40.004)	-	(19 354)	45.8%	(22 300) 19 805	- (4/ 00/)	(5 957) 22 395	-	(28 257) 22 846	-	(26 004)	218.3%	(100.0%)
Net Cash from/(used) Operating Activities	(42 231)	•	(19 354)	45.8%	19 805	(46.9%)	22 395	-	22 846		(26 004)	218.3%	(186.1%)
Cash Flow from Investing Activities													
Receipts	-			-						-	-		
Proceeds on disposal of PPE	-			-		-	-	-		-	-	-	-
Decrease in non-current debtors	-			-		-	-	-		-	-	-	-
Decrease in other non-current receivables	-			-		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(14 934)	-	(12 349)	-	(8 482)	-	(35 765)	-	(15 686)	-	(45.9%)
Capital assets	-	-	(14 934)	-	(12 349)	-	(8 482)	-	(35 765)	-	(15 686)	-	(45.9%)
Net Cash from/(used) Investing Activities	-		(14 934)	-	(12 349)	-	(8 482)	-	(35 765)	-	(15 686)	-	(45.9%)
Cash Flow from Financing Activities													
Receipts	-												
Short term loans	-					-		-		-	-		-
Borrowing long term/refinancing	-	-		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-		-	-	-	-	-	-	-	-	-	-
Payments	-			-						-	-		
Repayment of borrowing	-			-		-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-			-		-		-			-	-	-
Net Increase/(Decrease) in cash held	(42 231)	-	(34 288)	81.2%	7 456	(17.7%)	13 913	-	(12 919)	-	(41 690)	579.6%	(133.4%)
Cash/cash equivalents at the year begin:	-	-	-	-	(34 288)	-	(26 832)	-	-	-	(652)	-	4 016.7%
Cash/cash equivalents at the year end:	(42 231)		(34 288)	81.2%	(26 832)	63.5%	(12 919)		(12 919)	_	(42 342)	579.6%	(69.5%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	To	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water	8 978	16.1%	(1 213)	(2.2%)	2 910	5.2%	45 022	80.8%	55 698	84.19
PAYE deductions	-	-	-	-	-	-	1 075	100.0%	1 075	1.69
VAT (output less input)	(1 249)	13.6%	(1 123)	12.3%	(644)	7.0%	(6 136)	67.0%	(9 153)	(13.89
Pensions / Retirement		-	-	-	-	-	9 961	100.0%	9 961	15.09
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 424	38.5%	(1 001)	(27.0%)	(400)	(10.8%)	3 677	99.4%	3 700	5.6
Other		-	-	-	=	-	4 963	100.0%	4 963	7.5
Total	9 153	13.8%	(3 337)	(5.0%)	1 866	2.8%	58 564	88.4%	66 245	100.0%

Contact Details

Municipal Manager

Municipal Manager	Ms LY Moletsane	051 713 9202
Financial Manager	Mr Phakiso mekhoe	051 713 9243

Source Local Government Database

## FREE STATE: MOHOKARE (FS163) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantic					201	3/14					201	2/13	
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	Quarter	ĺ
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
												, and	
Operating Revenue and Expenditure													
Operating Revenue	119 957	114 156	37 410	31.2%	25 682	21.4%	30 812	27.0%	93 904	82.3%	37 935	109.4%	(18.8%)
Property rates	9 269	13 406	5 821	62.8%	407	4.4%	137	1.0%	6 365	47.5%	1 254	28.6%	(89.1%)
Property rates - penalties and collection charges	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	8 522	9 500	7 854	92.2%	8 453	99.2%	14 786	155.6%	31 093	327.3%	17 651	451.5%	(16.2%)
Service charges - sanitation revenue	6 796	8 350	1 999	29.4%	2 176	32.0%	735	8.8%	4 910	58.8%	2 816	88.2%	(73.9%)
Service charges - refuse revenue	4 248	5 604	1 331	31.3%	1 471	34.6%	491	8.8%	3 293	58.8%	1 906	85.7%	(74.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 469	571	107	4.3%	112	4.5%	33	5.8%	252	44.1%	179	73.8%	(81.5%)
Interest earned - external investments	2	6	1	26.4%	2	98.7%	0	3.4%	3	53.4%	0	9.8%	(56.8%)
Interest earned - outstanding debtors	-	498	102	-	147	-	52	10.3%	301	60.3%	56	23.0%	(8.1%)
Dividends received	9	9	9	97.5%	-	-	-	-	9	100.070	-	103.8%	-
Fines	3 000	500	9	.3%	20	.7%	7	1.5%	37	7.4%	9	111.3%	(18.8%)
Licences and permits	0	0	-	-	0	31.4%	-	-	0	50.0%	0	8.2%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	59 125	51 125	19 904	33.7%	12 846	21.7%	13 413	26.2%	46 163	90.3%	12 781	97.2%	4.9%
Other own revenue	6 514	4 586	274	4.2%	47	.7%	1 158	25.2%	1 478	32.2%	1 282	15.1%	(9.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	133 391	140 210	18 322	13.7%	23 990	18.0%	22 477	16.0%	64 789	46.2%	24 637	54.6%	(8.8%)
Employee related costs	49 016	47 363	11 474	23.4%	11 923	24.3%	12 780	27.0%	36 178	76.4%		69.7%	26.6%
Remuneration of councillors	2 963	2 986	711	24.0%	711	24.0%	877	29.4%	2 299	77.0%	908	81.3%	(3.4%)
Debt impairment	4 748	5 610	-	-		-	-	-		-	-	-	-
Depreciation and asset impairment	21 952	27 952	-	-		-	-	-		-	-	-	-
Finance charges	537	239	60	11.1%	60	11.1%	-	-	120	50.0%	136	43.4%	(100.0%)
Bulk purchases	16 000	16 000	281	1.8%	77	.5%	55	.3%	413	2.6%	357	73.5%	(84.5%)
Other Materials	7 544	5 098	615	8.2%	418	5.5%	403	7.9%	1 436	28.2%	936	83.5%	(57.0%)
Contracted services	312	-	14	4.5%	189	60.6%	152	-	355	-	3 114	120.3%	(95.1%)
Transfers and grants	5 850	10 390	952	16.3%	724	12.4%	798	7.7%	2 474	23.8%		15.7%	(73.1%)
Other expenditure	24 469	24 572	4 214	17.2%	9 887	40.4%	7 412	30.2%	21 514	87.6%	6 123	103.7%	21.1%
Loss on disposal of PPE	=	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(13 434)	(26 054)	19 088		1 692		8 335		29 115		13 298		
Transfers recognised - capital	41 887	40 787	3 855	9.2%	9 559	22.8%	11 487	28.2%	24 901	61.1%	4 357	25.8%	163.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	50 820	43 198	7 328	14.4%	8 111	16.0%	3 535	8.2%	18 974	43.9%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	79 273	57 931	30 271		19 361		23 357		72 990		17 655		
Taxation	-		-	-		-	-	-		-	-		-
Surplus/(Deficit) after taxation	79 273	57 931	30 271		19 361		23 357		72 990		17 655		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	79 273	57 931	30 271		19 361		23 357		72 990		17 655		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	79 273	57 931	30 271		19 361		23 357		72 990		17 655		

					201	3/14					201	2/13	
	Buc	lget	First C	luarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third 0	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 t Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	50 820	43 198	6 750	13.3%	9 536	18.8%	3 997	9.3%	20 283	47.0%	12 086	83.1%	(66.9%
National Government	48 887	39 787	6 750	13.8%	9 536	19.5%	3 997	10.0%	20 283	51.0%	12 086	83.5%	(66.9%
Provincial Government	-		-	-		-	-	-		-	-	-	-
District Municipality	-		-	-		-	-	-		-	-	-	-
Other transfers and grants	-		-	-		-	-	-		-	-	-	-
Transfers recognised - capital	48 887	39 787	6 750	13.8%	9 536	19.5%	3 997	10.0%	20 283	51.0%	12 086	85.0%	(66.9%)
Borrowing	-		-	-		-	-	-			-		-
Internally generated funds	-	3 411	-	-		-	-	-			-		-
Public contributions and donations	1 933		-	-		-	-	-		-	-	-	-
Capital Expenditure Standard Classification	50 820	43 198	6 750	13.3%	9 536	18.8%	3 997	9.3%	20 283	47.0%	12 086	83.1%	(66.9%)
Governance and Administration	886	1 731	-	-		-		-		-	-	103.7%	-
Executive & Council			-	-		-		-					
Budget & Treasury Office	414	622	-	-		-		-					
Corporate Services	472	1 109	-	-		-		-				191.7%	
Community and Public Safety	3 049	2 803	93	3.0%	334	11.0%	1 303	46.5%	1 730	61.7%	1 015		28.3%
Community & Social Services	27		-	-		-	-	-	-				-
Sport And Recreation	3 022	2 803	93	3.1%	334	11.1%	1 303	46.5%	1 730	61.7%	1 015		28.39
Public Safety			-	-		-		-					
Housing			-	-		-		-					-
Health			-	-		-		-					-
Economic and Environmental Services	8 124	1 894	222	2.7%	82	1.0%	1 906	100.6%	2 210	116.7%	-	172.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	8 124	1 894	222	2.7%	82	1.0%	1 906	100.6%	2 210	116.7%	-	172.7%	(100.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 761	36 770	6 435	16.6%	9 119	23.5%	789	2.1%	16 343	44.4%	11 070	76.4%	(92.9%
Electricity	1 781	1 781	-	-	346	19.4%	-	-	346	19.4%	2 100	-	(100.0%
Water	25 116	23 124	5 604	22.3%	4 874	19.4%	789	3.4%	11 266	48.7%	3 733	356.2%	(78.9%
Waste Water Management	11 864	11 864	831	7.0%	3 899	32.9%	-	-	4 730	39.9%	5 237	38.0%	(100.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-		-	-		-	-	-		-	-	-	-
Other	-		-	-	-	-	-	-		-	-		

					201	3/14					201	2/13	
	Bud	lget	First 0	Quarter	Second	Quarter	Third (	Quarter	Year t	to Date	Third C	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities													
Receipts	157 097	154 939	37 053	23.6%	25 689	16.4%	32 698	21.1%	95 439	61.6%	31 403	79.9%	4.1%
Ratepayers and other	56 071	63 009	1 658	3.0%	2 756	4.9%	6 986	11.1%	11 400			30.3%	96.7%
Government - operating	59 125	52 127	21 554	36.5%	12 846	21.7%	14 013	26.9%	48 413	92.9%	13 081	96.4%	7.1%
Government - capital	41 887	39 786	13 841	33.0%	10 087	24.1%	11 698	29.4%	35 626	89.5%		98.4%	(20.8%)
Interest	41 007	37700	13 041	33.070	10 007	24.170	11070	27.470	33 020	07.570	14770	22.0%	(100.0%)
Dividends	9	11	_	_		_	_		_	_		25.6%	(100.070)
Payments	(112 424)	(140 219)	(21 033)	18.7%	(20 353)	18.1%	(18 223)	13.0%	(59 608)	42.5%	(15 934)	74.7%	14.4%
Suppliers and employees	(105 969)	(134 057)	(21 033)	19.8%	(20 219)		(18 136)		(59 388)			76.6%	13.8%
Finance charges	(605)	(312)			(13)	2.1%	(2)	.7%	(15)		(3)	8.5%	(38.4%)
Transfers and grants	(5 850)	(5 850)	-	-	(121)	2.1%	(85)	1.4%	(205)	3.5%		-	(100.0%)
Net Cash from/(used) Operating Activities	44 673	14 720	16 020	35.9%	5 336	11.9%	14 475	98.3%	35 831	243.4%	15 469	90.2%	(6.4%)
Cash Flow from Investing Activities													
Receipts		(43 200)					1 600	(3.7%)	1 600	(3.7%)	590	(1.2%)	171.2%
Proceeds on disposal of PPE	-	(43 200)	-				-		-		-		
Decrease in non-current debtors	-		-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-		-	-	-	-	-
Decrease (increase) in non-current investments			-	-		-	1 600	-	1 600	-	590	-	171.2%
Payments	(49 371)	41 364	(6 750)		(9 536)	19.3%	(3 997)	(9.7%)			(12 086)	-	(66.9%)
Capital assets	(49 371)	41 364	(6 750)	13.7%	(9 536)	19.3%	(3 997)	(9.7%)	(20 283)	(49.0%)	(12 086)	-	(66.9%)
Net Cash from/(used) Investing Activities	(49 371)	(1 836)	(6 750)	13.7%	(9 536)	19.3%	(2 397)	130.6%	(18 683)	1 017.8%	(11 496)	81.9%	(79.1%)
Cash Flow from Financing Activities													
Receipts	5 860	70	-	-			-	-	-	-		-	-
Short term loans	5 800	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-	-	-	-	-
Increase (decrease) in consumer deposits	60	70	-	-	-	-	-		-	-	-	-	-
Payments	-	(0)	(68)		(68)	-	(68)		(205)		(68)	4.4%	.4%
Repayment of borrowing	-	(0)	(68)		(68)		(68)	23 142.0%	(205)		(68)	4.4%	.4%
Net Cash from/(used) Financing Activities	5 860	70	(68)	(1.2%)	(68)	(1.2%)	(68)	(97.9%)	(205)	(293.5%)	(68)	4.4%	.4%
Net Increase/(Decrease) in cash held	1 162	12 954	9 202	791.9%	(4 268)	(367.3%)	12 010	92.7%	16 944	130.8%	3 906	1 291.8%	207.5%
Cash/cash equivalents at the year begin:	(1 384)	56	56	(4.0%)	9 258	(669.0%)	4 990	8 928.8%	56	100.0%	5 360	-	(6.9%)
Cash/cash equivalents at the year end:	(222)	13 010	9 258	(4 170.4%)	4 990	(2 247.7%)	17 000	130.7%	17 000	130.7%	9 266	1 382.9%	83.5%
	1		1	1		1	1	1	1	1	1	1	1

Part 4: Debtor Age Analysis

	0 - 30	Dave	31 - 60 Days		61 - 90 Davs		Over 90 Days		Total		Actual Bad Deb	ts Written Off to	Impairment
	0 - 30	Days	31 - 00 Days		01 - 70 Days		Over 70 Days		iotai		Deb	tors	Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 210	3.6%	1 083	3.2%	1 007	3.0%	30 030	90.1%	33 329	34.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	0		0	-	0	-	151	99.9%	151	.2%	-	-	
Receivables from Non-exchange Transactions - Property Rates	401	5.2%	367	4.7%	337	4.3%	6 678	85.8%	7 784	8.0%	-	-	
Receivables from Exchange Transactions - Waste Water Management	634	3.1%	630	3.1%	583	2.8%	18 708	91.0%	20 554	21.3%	-	-	
Receivables from Exchange Transactions - Waste Management	437	2.8%	433	2.8%	422	2.7%	14 179	91.6%	15 471	16.0%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	22	2.2%	28	2.7%	19	1.8%	953	93.3%	1 021	1.1%	-	-	
Interest on Arrear Debtor Accounts	-			-		-	-	-		-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-			-		-	-	-		-	-		-
Other	126	.7%	127	.7%	124	.7%	18 006	97.9%	18 383	19.0%	-	-	-
Total By Income Source	2 830	2.9%	2 667	2.8%	2 493	2.6%	88 704	91.7%	96 694	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	10	2.5%	10	2.5%	10	2.3%	386	92.7%	416	.4%	-	-	
Commercial	322	5.5%	285	4.9%	259	4.4%	5 006	85.2%	5 872	6.1%	-	-	-
Households	2 182	2.7%	2 066	2.6%	1 936	2.4%	73 351	92.2%	79 535	82.3%	-	-	-
Other	315	2.9%	306	2.8%	287	2.6%	9 962	91.6%	10 870	11.2%	-	-	-
Total By Customer Group	2 830	2.9%	2 667	2.8%	2 493	2.6%	88 704	91.7%	96 694	100.0%	-	-	-

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	ital
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions		-		-		-	-	-	-	-
VAT (output less input)		-		-		-	-	-	-	-
Pensions / Retirement		-		-		-	-	-	-	-
Loan repayments	81	6.7%	11	.9%	12	1.0%	1 105	91.4%	1 209	11.1%
Trade Creditors	52	.7%	458	5.9%	37	.5%	7 249	93.0%	7 797	71.6%
Auditor-General	17	.9%	611	32.4%	1 256	66.6%	3	.2%	1 888	17.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	151	1.4%	1 080	9.9%	1 306	12.0%	8 357	76.7%	10 894	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr TC Panyani	051 673 9602
Financial Manager	Mr. IV Nkosi	051 673 9632

Source Local Government Database

## FREE STATE: NALEDI (FS) (FS164) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Part1: Operating Revenue and Expenditure					201	3/14					201	2/13	
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Operating Revenue and Expenditure													
Operating Revenue	86 677	86 677	14 462	16.7%	36 889	42.6%	11 507	13.3%	62 859	72.5%	12 734	160.3%	(9.6%)
	4 272	4 272	14 402 594	13.9%	675	42.0% 15.8%	609	14.3%	1 878	72.3% 43.9%	654	1 680.5%	
Property rates	4 212	4 212	594		0/0	15.876	009	14.376	18/8	43.9%	5		(100.0%)
Property rates - penalties and collection charges Service charges - electricity revenue	22 841	22 841		-	15 900	69.6%	-	-	15 900	69.6%	5	-	(100.076)
Service charges - electricity revenue  Service charges - water revenue	4 084	4 084	1 070	26.2%	1 100	26.9%	1 223	29.9%	3 394	83.1%	1 372	91.0%	(10.9%)
Service charges - water revenue Service charges - sanitation revenue	3 790	3 790	869	20.2%	848	20.9%	866	29.9%	2 583	68.2%	835	52.8%	3.8%
Service charges - samaion revenue  Service charges - refuse revenue	2 588	2 588	579	22.4%	566	21.9%	577	22.3%	1 722	66.5%	554	60.4%	4.2%
Service charges - refuse revenue Service charges - other	2 300	2 300	203	22.470	300	21.7/0	311	22.370	203	00.376	334	00.470	4.270
Rental of facilities and equipment	329	329	49	15.0%	49	15.0%	27	8.3%	126	38.3%	107	212.8%	(74.7%)
Interest earned - external investments	136	136	1	.5%	47	13.076	21	0.370	120	.5%	5	.1%	(100.0%)
Interest earned - external investments  Interest earned - outstanding debtors	130	130		.570	-	-		-		.570	,	.170	(100.070)
Dividends received					0	7.7%	-	-	0	7.7%	· ·	10.7%	
Fines	7	7	15	209.3%	11	154.9%	32	440.4%	59	804.6%		10.7%	258.2%
Licences and permits				-		101.770	-	110.170	-	-		_	-
Agency services				_		_			_		_	_	
Transfers recognised - operational	40 740	40 740	6 918	17.0%	13 153	32.3%	8 086	19.8%	28 156	69.1%	7 196	49.9%	12.4%
Other own revenue	7 885	7 885	4 163	52.8%	4 586	58.2%	87	1.1%	8 837	112.1%	1 997	569.1%	(95.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	86 353	86 353	11 705	13.6%	36 500	42.3%	10 671	12.4%	58 876	68.2%	12 617	34.2%	(15.4%)
Employee related costs	27 842	27 842	6 394	23.0%	6 063	21.8%	6 174	22.2%	18 630	66.9%	6 263	58.7%	(1.4%)
Remuneration of councillors	1 818	1 818	454	25.0%	571	31.4%	512	28.2%	1 537	84.6%	440	74.9%	16.4%
Debt impairment	5 000	5 000	-	-		-	-		-	-	-		
Depreciation and asset impairment	1 500	1 500	257	17.1%	2 153	143.6%	594	39.6%	3 004	200.3%	_	4.9%	(100.0%)
Finance charges	55	55		_	-	_	_	-	_	_	_	_	
Bulk purchases	32 171	32 171	_	_		_	_	-	_	_	_	_	_
Other Materials			67		579	-			646				
Contracted services	2 530	2 530	14	.5%	72	2.8%			85	3.4%	-	-	-
Transfers and grants			173	-	3 821	-	45		4 039	-	453	52.4%	(90.2%)
Other expenditure	15 438	15 438	4 346	28.2%	23 563	152.6%	3 346	21.7%	31 256	202.5%	5 461	58.8%	(38.7%)
Loss on disposal of PPE	-	-	-	-	(322)	-	-	-	(322)	-	-	-	-
Surplus/(Deficit)	324	324	2 757		389		837		3 983		118		
Transfers recognised - capital	29 337	29 337	-	-	13 843	47.2%		-	13 843	47.2%	0	164.8%	(100.0%)
Contributions recognised - capital			-			-			-				
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 660	29 660	2 757		14 232		837		17 826		118		
Taxation	-			-		-		-		-			-
Surplus/(Deficit) after taxation	29 660	29 660	2 757		14 232		837		17 826		118		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 660	29 660	2 757		14 232		837		17 826		118		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 660	29 660	2 757		14 232		837		17 826		118		

					201	13/14					20	12/13	
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	29 338	29 338										.3%	
			-	-	-	-	-	-	-	-	-	.3%	-
National Government	21 385	21 385	-		-	-	-		-	-	-	-	-
Provincial Government	7 850	7 850	-	-	-	-	-		-	-	-	-	
District Municipality			-		-		-		-	-			
Other transfers and grants			-		-				-	-	-		
Transfers recognised - capital	29 235	29 235	-	-	-	-	-	-	-	-	-	.3%	-
Borrowing			-		-				-	-	-		-
Internally generated funds			-	-	-	-	-		-	-	-	-	-
Public contributions and donations	103	103	-	-	-	-	-		-	-	-	-	-
Capital Expenditure Standard Classification	29 338	29 338	-		-	-	-	-	-	-	-	.3%	-
Governance and Administration	200	200					-						
Executive & Council	50	50	_		_		-		_	-	_	-	_
Budget & Treasury Office	150	150	_		_		-		_	-	_	-	_
Corporate Services		-	_		_		-		_	-	_	-	_
Community and Public Safety	3 296	3 296			_						_		
Community & Social Services	815	815	_		_		-		_	-	_	-	_
Sport And Recreation	2 482	2 482	_		_		-		_	-	_	-	_
Public Safety		-	_		_		-		_	-	_	-	_
Housing			_		_		-		_	-	_	-	_
Health			_		_		-		_	-	_	-	_
Economic and Environmental Services	1 000	1 000			_						_		
Planning and Development			_		_		-		_	-	_	-	_
Road Transport	1 000	1 000	_		_		-		_	-	_	-	_
Environmental Protection			_		_		_		_	_	_		
Trading Services	24 841	24 841	-		_				_		_		-
Electricity	81	81	_			1					1		
Water	16 500	16 500	_	_	_	_	-	-	_	-	_	-	-
Waste Water Management	8 260	8 260	_	_	_	_	_		_		_	-	-
Waste Management		-	_	_	_	_	_		_		_	-	_
Other													
Out of	-		1	1		1		1		1	1	1	

			-		201	13/14				-	20	12/13	
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	107 691	107 691	-	-		-	-	-	-	-	-	-	-
Ratepayers and other	37 575	37 575	-	-		-	-			-		-	-
Government - operating	40 740	40 740	-	-	-	-	-	-	-	-	-	-	-
Government - capital	29 235	29 235	-	-	-	-	-	-	-	-	-	-	-
Interest	136	136	-	-	-	-	-	-	-	-	-	-	-
Dividends	5	5	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 352)	(86 352)	-	-		-	-	-	-	-	-	-	-
Suppliers and employees	(86 297)	(86 297)	-	-	-	-		-	-	-	-	-	
Finance charges	(55)	(55)	-	-	-	-		-	-	-	-	-	
Transfers and grants	-		-	-	-	-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 339	21 339	-					-		-	-		
Cash Flow from Investing Activities													
Receipts								_			_		
Proceeds on disposal of PPE	-		_		_	-	-	_	_		_	-	-
Decrease in non-current debtors	-		_		_	-	-	_	_		_	-	-
Decrease in other non-current receivables	-		-										-
Decrease (increase) in non-current investments	-		-										-
Payments	29 338	29 338											
Capital assets	29 338	29 338	-					-			-		
Net Cash from/(used) Investing Activities	29 338	29 338	-			-		-		-	-		
Cash Flow from Financing Activities													
Receipts													
Short term loans			-					-			-		
Borrowing long term/refinancing	-	-	-		-	-	-	-		1	-	-	-
Increase (decrease) in consumer deposits													
Payments													
Repayment of borrowing			_		-								
Net Cash from/(used) Financing Activities	-		-	-		-		-		-	-	-	-
Net Increase/(Decrease) in cash held	F0 /77	50 677											
	50 677		-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	6 543	6 543	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	57 219	57 219											

Part 4: Debtor Age Analysis

	0 - 30	Dave	31 - 60 Days		61 - 90 Davs		Over 90 Days		Total			ots Written Off to	Impairment
	0 - 30	Days	31 - 00 Days		01 - 70 Days		Over 70 Days		I Utai		Deb	itors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	836	5.1%	513	3.1%	327	2.0%	14 687	89.8%	16 364	34.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-		-			-	-	-		-	-	-	
Receivables from Non-exchange Transactions - Property Rates	(228)	(2.7%)	70	.8%	66	.8%	8 631	101.1%	8 538	17.8%	-	-	
Receivables from Exchange Transactions - Waste Water Management	562	4.7%	290	2.4%	289	2.4%	10 783	90.4%	11 924	24.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	421	4.6%	205	2.2%	204	2.2%	8 379	91.0%	9 209	19.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-			-	-	-		-	-	-	-
Interest on Arrear Debtor Accounts	-		-			-	419	100.0%	419	.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-	-	-		-	-	-	-
Other	(830)	(51.6%)	10	.6%	9	.6%	2 418	150.4%	1 607	3.3%		-	
Total By Income Source	761	1.6%	1 089	2.3%	895	1.9%	45 316	94.3%	48 061	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(555)	(26.5%)	45	2.2%	44	2.1%	2 566	122.2%	2 100	4.4%	-	-	-
Commercial	(315)	(183.5%)	16	9.5%	15	8.8%	455	265.1%	172	.4%	-	-	-
Households	1 642	3.8%	1 027	2.4%	836	2.0%	39 346	91.8%	42 851	89.2%	-	-	-
Other	(10)	(.3%)	0	-	0	-	2 948	100.3%	2 938	6.1%	-	-	-
Total By Customer Group	761	1.6%	1 089	2.3%	895	1.9%	45 316	94.3%	48 061	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	ital
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	11 114	100.0%	11 114	95.7%
PAYE deductions	-	-	-	-			-	-		-
VAT (output less input)	-	-	-	-			-	-		-
Pensions / Retirement	-	-	-		-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	162	91.8%			14	8.2%	176	1.5%
Auditor-General	-	-	-	-			-	-		-
Other	-	-	-	-	-	-	325	100.0%	325	2.8%
Total	-	-	162	1.4%	-	-	11 453	98.6%	11 615	100.0%

Contact Details

Municipal Manager	Mr W Lefora	051 541 0012
Financial Manager	Mr Thahang Moses	051 541 0012

Source Local Government Database

## FREE STATE: XHARIEP (DC16) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Expenditure					201	3/14					201	2/13	
	Bud	get	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	60 555	59 913	18 441	30.5%	13 259	21.9%	6 761	11.3%	38 461	64.2%	7 240	47.5%	(6.6%)
Property rates	-		-	-	-	-	-	-	-	-	-	-	
Property rates - penalties and collection charges	-		-	-		-	-		-		-	-	-
Service charges - electricity revenue	-		-	-		-	-		-		-	-	
Service charges - water revenue	-		-	-		-	-		-		-	-	
Service charges - sanitation revenue	-		-	-		-	-		-		-	-	
Service charges - refuse revenue	-		-	-		-	-		-		-	-	-
Service charges - other	-		-	-		-	-		-		-	-	-
Rental of facilities and equipment	341	341	53	15.7%	46	13.6%	46	13.4%	145	42.7%	216	57.0%	(78.9%)
Interest earned - external investments	129	129	38	29.5%	20	15.9%	5	3.6%	63	48.9%	1	1 474.0%	468.4%
Interest earned - outstanding debtors	11		-	-		-			-		-	-	
Dividends received	-		-	-		-			-		-	-	
Fines	-		-	-		-	-		-		-	-	
Licences and permits	-		-	-		-	-		-		-	-	
Agency services	-		-	-		-	-		-		-	-	
Transfers recognised - operational	59 971	59 340	18 180	30.3%	13 182	22.0%	6 683	11.3%	38 045	64.1%	6 133	37.1%	9.0%
Other own revenue	104	104	89	85.5%	10	10.0%	28	26.5%	127	122.0%	890	337.3%	(96.9%)
Gains on disposal of PPE	-	-	81	-	-	-	-	-	81	-	-	-	
Operating Expenditure	62 856	60 406	15 044	23.9%	16 283	25.9%	10 341	17.1%	41 668	69.0%	10 983	74.2%	(5.8%)
Employee related costs	34 411	32 100	7 150	20.8%	8 762	25.5%	6 409	20.0%	22 321	69.5%	6 366	70.9%	.7%
Remuneration of councillors	3 240	3 240	803	24.8%	592	18.3%	756	23.3%	2 151	66.4%	556	67.4%	35.9%
Debt impairment	5210	5210	-	21.070		10.570	,,,,	25.570	2.00	00.170		07.174	30.770
Depreciation and asset impairment	3 867			_		_			_			_	
Finance charges			_	_		_	8	_	8		-	-	(100.0%)
Bulk purchases			_	_		_		_			-	-	(,
Other Materials			_	_		_	_	_	_		-	-	-
Contracted services	600		191	31.8%	122	20.3%	122	_	434		81	133.4%	50.0%
Transfers and grants	-		_	_		_	_	-			_	-	-
Other expenditure	20 739	25 067	6 899	33.3%	6 808	32.8%	3 047	12.2%	16 754	66.8%	3 981	77.2%	(23.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 301)	(493)	3 397		(3 024)		(3 580)		(3 207)		(3 744)		
Transfers recognised - capital	(2 301)	(473)	1 269		(3 024)		(3 300)		1 269	_	(3744)	_	
Contributions recognised - capital	-		1207	_					1207				
Contributed assets		-			-	-	-				-	-	-
Communica assets				-		-					-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 301)	(493)	4 666		(3 024)		(3 580)		(1 938)		(3 744)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(2 301)	(493)	4 666		(3 024)		(3 580)		(1 938)		(3 744)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 301)	(493)	4 666		(3 024)		(3 580)		(1 938)		(3 744)		
Share of surplus/ (deficit) of associate	(2 301)	(173)	. 300		(0 024)		(0 300)		(. 730)		(0 / 11)		
Surplus/(Deficit) for the year	(2 301)	(493)	4 666		(3 024)		(3 580)		(1 938)	-	(3 744)		
our plus (Denicit) for the year	(2 301)	(493)	4 000		(3 024)		(3 580)		(1 938)		(3 /44)		

					201	3/14					20	12/13	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	4 346	1 325	39	.9%	33	.8%	184	13.9%	256	19.3%	62	39.9%	195.3%
	4 346	1 325	39	.9%	33	.8%	184	13.9%	256	19.3%	57	11.3%	
National Government Provincial Government	4 346	1 325	39		33	.8%	184	13.9%		19.3%	5/		223.1% (100.0%)
			-	-		-		-		-	5	-	(100.0%)
District Municipality			-	-		-		-			-		
Other transfers and grants				-		-		-		-	-		-
Transfers recognised - capital Borrowing	4 346	1 325	39	.9%	33	.8%	184	13.9%	256	19.3%	62	11.4%	195.3%
Internally generated funds						-							
Public contributions and donations						-							
					-								
Capital Expenditure Standard Classification	4 346	1 325	39	.9%	33	.8%	184	13.9%	256	19.3%	62	39.9%	
Governance and Administration	2 600	1 283	-	-	33	1.3%	184	14.3%	217	16.9%	57	31.7%	
Executive & Council	30	60	-	-	-	-	-	-	-	-	6	150.4%	
Budget & Treasury Office	635	934	-	-	13	2.0%	-	-	13	1.4%	4	-	(100.0%)
Corporate Services	1 935	289	-	-	20	1.0%	184	63.7%	204	70.7%	46	29.3%	297.1%
Community and Public Safety			-	-		-		-		-		-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 746	42	39	2.2%		-		-	39	93.8%	5	77.0%	
Planning and Development	1 746	42	39	2.2%		-	-	-	39	93.8%	5	77.0%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-		-	-		-	-	-	-	-			
Trading Services	-		-	-		-		-		-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-		-		-		-			-

Part 3: Cash Receipts and Payments					201	3/14					201	2/13	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	luarter	-
	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										Dauger		buuget	
Cash Flow from Operating Activities													
Receipts	60 555	59 913	19 678	32.5%	13 247	21.9%	6 754	11.3%	39 679	66.2%	7 073	40.0%	(4.5%)
Ratepayers and other Government - operating Government - capital Interest	445 59 971 - 139	444 59 340 - 129	216 19 449 - 13	48.5% 32.4% - 9.2%	52 13 182 - 14	11.6% 22.0% - 10.0%	66 6 683 - 5	14.9% 11.3% - 3.6%	333 39 314 - 31	75.0% 66.3% - 24.4%	940 6 133 - 1	113.4% 37.2% - 20.6%	(93.0%) 9.0% - 468.4%
Dividends Payments Suppliers and employees Finance charges Transfers and orants	(58 358) (58 358)	(57 040) (57 040)	(15 044) (15 033) (11)	25.8% 25.8% -	(16 283) (16 282) (1)	27.9% 27.9%	(10 341) (10 327) (14)	18.1% 18.1%	(41 668) (41 642) (26)	73.1% 73.0%	(10 983) (10 983)	66.6% 72.0%	(5.8%) (6.0%) (100.0%)
Net Cash from/(used) Operating Activities	2 196	2 873	4 634	211.0%	(3 036)	(138.2%)	(3 587)	(124.8%)	(1 989)	(69.2%)	(3 910)	(181.4%)	(8.3%)
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Decrease in non-current debitors Decrease in other non-current receivables Decrease in other non-current investments Payments Capital assets Net Cash from/(used) Investing Activities	(3 746) (3 746) (3 746)	(425) (425) (425)	(2 470) - - (2 470) (39) (39) (2 509)	1.0% 1.0% 67.0%	(100) - - (100) (33) (33) (133)	- - - - - - - - - - - - - - - - - - -	2 600 - - 2 600 (184) (184) 2 416	43.2% 43.2% (568.6%)	30 - - 30 (256) (256)	60.3%	162 - - 162 - (62) (62)	29.5% (111.8%)	1 508.8% - (100.0%) (100.0%) 195.3% 195.3% 2 331.3%
Cash Flow from Financing Activities Receipts Short term loans Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments Repsyment of borrowing Mc Cash from/(used) Financing Activities	-	(900) (900) (900)											
Net Increase/(Decrease) in cash held Cash/cash equivalents at the year begin: Cash/cash equivalents at the year end:	(1 550) - (1 550)	1 549 1 549	2 125 1 817 3 942	(137.1%) - (254.4%)	(3 169) 3 942 773	204.5%	(1 171) 773 (398)	-	(2 215) 1 817 (398)	(143.0%) - (25.7%)	(3 811) 3 843 32	73 717 550.0% - (461 628.6%)	(69.3%) (79.9%) (1 330.7%)

Part 4: Debtor Age Analysis

	0 - 30	Davs	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment
		,-					,				Deb	tors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-			-		-	-	-		-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-			-		-	-	-		-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-			-		-	-	-		-	-	-	
Receivables from Exchange Transactions - Waste Management	-			-		-	-	-		-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	58	3.6%	56	3.5%	60	3.8%	1 415	89.1%	1 588	78.4%	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-		-		-		-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	.1%	0	.1%	0	.1%	436	99.8%	437	21.6%	-	-	-
Total By Income Source	58	2.9%	56	2.8%	60	3.0%	1 851	91.4%	2 025	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-		-	-	-	-	-	-	-	-
Commercial	-	-	-	-		-	-	-		-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58	2.9%	56	2.8%	60	3.0%	1 851	91.4%	2 025	100.0%	-	-	-
Total By Customer Group	58	2.9%	56	2.8%	60	3.0%	1 851	91.4%	2 025	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	Days	Over 90 Days		To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	12	1.6%	-	-	6	.7%	744	97.7%	761	95.4
Other	-	-	-	-	-	-	36	100.0%	36	4.6
Total	12	1.5%	-	-	6	.7%	780	97.8%	798	100.09

Contact Details

Municipal Manager	Mr MM Kubeka	051 713 9304
Financial Manager	Mr I Mashiane	051 713 9307

Source Local Government Database

# FREE STATE: MASILONYANA (FS181) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

, ,					201	13/14						2012/13		
	Bud	lget	First (	Quarter	Second	d Quarter	Third	Quarter	Year	to Date	Third	Quarter		
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14	
										Ů		·		
Operating Revenue and Expenditure														
Operating Revenue	188 901	180 304	71 861	38.0%	45 115	23.9%	59 094	32.8%	176 069	97.7%	44 405	57.2%	33.1%	
Property rates	10 980	16 280	4 556	41.5%	5 134	46.8%	4 373	26.9%	14 063	86.4%	4 250	123.6%	2.9%	
Property rates - penalties and collection charges	-		-	-			-	-	-	-	-	-	-	
Service charges - electricity revenue	25 527	21 527	7 226	28.3%	3 789	14.8%	5 512	25.6%	16 527	76.8%	1 161	5.3%	374.8%	
Service charges - water revenue	24 457	24 957	7 788	31.8%	6 341	25.9%	6 206	24.9%	20 335	81.5%	4 421	105.7%	40.4%	
Service charges - sanitation revenue	13 939	16 739	5 125	36.8%	5 013	36.0%	4 970	29.7%	15 107	90.3%	4 566	103.6%	8.8%	
Service charges - refuse revenue	6 333	8 033	2 448	38.7%	1 589	25.1%	2 359	29.4%	6 397	79.6%	-	-	(100.0%)	
Service charges - other	-	(2 043)	74	-	95	-	7 605	(372.3%)	7 774	(380.5%)	59	6.3%	12 798.0%	
Rental of facilities and equipment	50	51	13	26.0%	17		12	23.1%	41	81.3%	19	(32.3%)	(37.3%)	
Interest earned - external investments	339	339	-	-	0	.1%	-	-	0	.1%	-	-		
Interest earned - outstanding debtors	13 200	6 000	1 598	12.1%	595		2 971	49.5%	5 165	86.1%	4 848	114.6%	(38.7%)	
Dividends received	11	71	-	-	2	22.6%			2	3.5%		12.9%	-	
Fines	225	225	-	-	4	1.6%	3	1.2%	6	2.8%	6	85.6%	(52.3%)	
Licences and permits	-		-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	- 0.77	-		-	-	-	-	- 0.4.700	-	
Transfers recognised - operational	86 121	86 121	35 699	41.5%	2 277	2.6%	20 645	24.0%	58 621	68.1%	20 624	24.7%	.1%	
Other own revenue	7 719	2 004	7 334	95.0%	7 791	100.9%	4 436	221.4%	19 562	976.1%	4 451	12 748.3%	(.3%)	
Gains on disposal of PPE	-	-	0	-	12 468	-	-		12 468	-	-	-	-	
Operating Expenditure	183 123	177 296	19 090	10.4%	74 520	40.7%	17 009	9.6%	110 619	62.4%	17 759	38.9%	(4.2%)	
Employee related costs	67 506	62 537	14 087	20.9%	13 308	19.7%	12 395	19.8%	39 790	63.6%	12 665	50.7%	(2.1%)	
Remuneration of councillors	6 285	6 285	942	15.0%	1 023	16.3%	1 138	18.1%	3 103	49.4%	695	-	63.7%	
Debt impairment	29 533	6 579	-	-	25 946	87.9%	-	-	25 946	394.4%	41	1.2%	(100.0%)	
Depreciation and asset impairment	2 006	2 006	-	-	24 601	1 226.4%	-	-	24 601	1 226.4%	-	-	-	
Finance charges	424	424	230	54.3%	757	178.6%	4	.9%	991	233.8%	185	-	(97.9%)	
Bulk purchases	27 416	36 635	745	2.7%	4 013	14.6%	386	1.1%	5 144	14.0%	1 935	65.7%	(80.1%)	
Other Materials	-	-	-	-	35	-	-	-	35	-	-	-	-	
Contracted services	-	-	1	-	-	-	2	-	3	-	-	-	(100.0%)	
Transfers and grants	18 239	18 239	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	31 714	44 591	3 085	9.7%	1 855	5.8%	3 084	6.9%	8 024	18.0%	2 238	32.2%	37.8%	
Loss on disposal of PPE	-	-	-	-	2 982	-	-	-	2 982	-	-	-	-	
Surplus/(Deficit)	5 778	3 008	52 771		(29 405)		42 085		65 451		26 646			
Transfers recognised - capital	55 271		400	.7%	21 398	38.7%	(386)	-	21 412	-	9 314	-	(104.1%)	
Contributions recognised - capital	-		-	-			-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	61 049	3 008	53 171		(8 007)		41 699		86 863		35 960			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	61 049	3 008	53 171		(8 007)		41 699		86 863		35 960			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	61 049	3 008	53 171		(8 007)		41 699		86 863		35 960			
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-	-		-		-	
Surplus/(Deficit) for the year	61 049	3 008	53 171		(8 007)		41 699		86 863		35 960			

					201	3/14					201	12/13	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third 0	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	61 046	61 046	3 012	4.9%	5 911	9.7%	5 397	8.8%	14 319	23.5%	10 993	51.0%	(50.9%)
		34 921	3 012	8.6%	5 911	16.9%	5 397	15.5%	14 319	41.0%	10 993	51.0%	
National Government Provincial Government	34 921 17 000	17 000	3 012		5 911	16.9%	5 397	15.5%	14 3 19		10 993	51.9%	(50.9%)
	17 000	17 000	-	-		-		-		-	-		
District Municipality	3 350	3 350	-	-		-		-			-		
Other transfers and grants	55 271	55 271	3 012	5.4%	5 911	10.7%	5 397	9.8%	14 319	25.9%	10 993	51.9%	(50.9%)
Transfers recognised - capital Borrowing	55 2/1	55 271	3 0 12	5.4%	5 911	10.7%	5 391	9.8%	14 3 19	25.9%	10 993	51.9%	(50.9%)
Internally generated funds	5 775	5 775											
Public contributions and donations	3773	3113											
Capital Expenditure Standard Classification	61 046	61 046	3 012	4.9%	5 911	9.7%	5 397	8.8%	14 319	23.5%	10 993	51.0%	
Governance and Administration	3 195	3 195	-	-	331	10.4%		-	331	10.4%	527	107.0%	(100.0%)
Executive & Council	2 016	2 016	-	-	331	16.4%	-	-	331	16.4%	527	-	(100.0%)
Budget & Treasury Office	1 179	1 179	-	-		-	-	-	-	-	-	-	
Corporate Services	-		-	-		-	-	-	-	-	-	-	
Community and Public Safety	16 464	16 464	849	5.2%	706	4.3%	2 150	13.1%	3 705	22.5%	3 973	1 006.7%	(45.9%)
Community & Social Services	5 426	5 426	-	-	-	-	1 976	36.4%	1 976	36.4%	907	297.3%	117.8%
Sport And Recreation	11 038	11 038	849	7.7%	706	6.4%	174	1.6%	1 728	15.7%	3 066	-	(94.3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-		-	-
Economic and Environmental Services	11 917	11 917	759	6.4%	229	1.9%	520	4.4%	1 509	12.7%	-	21.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 917	11 917	759	6.4%	229	1.9%	520	4.4%	1 509	12.7%	-	21.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 470	29 470	1 404	4.8%	4 645	15.8%	2 726	9.3%	8 775	29.8%	6 493	41.3%	(58.0%)
Electricity		-	-	-	-	-	-	-	-	-	-	-	-
Water	24 773	24 773	426	1.7%	3 392	13.7%	2 387	9.6%	6 205	25.0%	769	26.4%	210.4%
Waste Water Management	1 388	1 388	978	70.4%	1 253	90.3%	339	24.4%	2 570	185.1%	5 060	69.3%	(93.3%)
Waste Management	3 309	3 309	-	-	-	-		-		-	664	52.2%	(100.0%)
Other	-	-	-	-		-	-	-	-	-	-	-	-

					201	3/14					201	2/13	
	Buc	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	205 843	229 181	59 860	29.1%	50 733	24.6%	52 689	23.0%	163 282	71.2%	64 802	68.4%	(18.7%)
Ratepayers and other	53 589	87 332	11 770	22.0%	11 040	20.6%	10 420	11.9%	33 230	38.0%	20 827	94.7%	(50.0%)
Government - operating	86 121	83 581	37 349	43.4%	26 857	31.2%	30 925	37.0%	95 131	113.8%	29 938	64.3%	3.3%
Government - capital	52 922	51 921	10 741	20.3%	12 836	24.3%	11 344	21.8%	34 921	67.3%	9 314	24.9%	21.8%
Interest	13 200	6 336		-		-					4 723	112.1%	(100.0%)
Dividends	11	11		-		-						10.8%	
Payments	(148 937)	(170 341)	(56 813)	38.1%	(33 198)	22.3%	(30 616)	18.0%	(120 627)	70.8%	(40 922)	57.2%	(25.2%)
Suppliers and employees	(148 513)	(170 341)	(56 813)	38.3%	(33 198)	22.4%	(30 616)		(120 627)	70.8%	(40 737)	60.3%	(24.8%)
Finance charges	(424)			-		-					(185)	68.4%	(100.0%)
Transfers and grants				-		-							
Net Cash from/(used) Operating Activities	56 906	58 839	3 047	5.4%	17 535	30.8%	22 073	37.5%	42 655	72.5%	23 879	109.0%	(7.6%)
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE	_		_	_		_		_			_	_	_
Decrease in non-current debtors	_		_	_		_		_			_	_	_
Decrease in other non-current receivables	_		_	_		_		_			_	_	_
Decrease (increase) in non-current investments	_		_	_		_		_			_	_	_
Payments	(52 921)	(5 772)	(3 012)	5.7%	(7 324)	13.8%	(6 907)	119.7%	(17 243)	298.7%	(10 993)	43.5%	(37.2%)
Capital assets	(52 921)	(5 772)	(3 012)	5.7%	(7 324)		(6 907)	119.7%	(17 243)		(10 993)	43.5%	(37.2%)
Net Cash from/(used) Investing Activities	(52 921)	(5 772)			(7 324)		(6 907)	119.7%	(17 243)		(10 993)	43.5%	(37.2%)
Cash Flow from Financing Activities													
Receipts	2 561										31		(100.0%)
Short term loans	2 301					-					31		(100.076)
Borrowing long term/refinancing	2 561	-			-	-	-	-		1	-		-
Increase (decrease) in consumer deposits	2 301	-			-	-	-	-		1	31		(100.0%)
Payments	(414)	(1 212)	_		(227)	54.8%	(186)	15.4%	(413)	34.1%	31		(100.0%)
Repayment of borrowing	(414)	(1 212)		-	(227)	54.8%	(186)		(413)		1		(100.0%)
Net Cash from/(used) Financing Activities	2 147	(1 212)			(227)	(10.6%)	(186)		(413)		31		(708.6%)
					. ,	, , ,							, ,
Net Increase/(Decrease) in cash held	6 132	51 855	35	.6%	9 984	162.8%	14 980	28.9%	24 999	48.2%	12 917	-	16.0%
Cash/cash equivalents at the year begin:	-		2 326	-	2 361	-	12 345	-	2 326	-	16 818	-	(26.6%)
Cash/cash equivalents at the year end:	6 132	51 855	2 361	38.5%	12 345	201.3%	27 325	52.7%	27 325	52.7%	29 735	-	(8.1%)

Part 4: Debtor Age Analysis

	0 - 30	Davs	31 - 60 Days		61 - 90 Davs		Over 90 Days		Total			ts Written Off to	Impairment -
		,-	,				,				Deb	tors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 616	3.6%	3 735	8.3%	1 832	4.1%	37 934	84.1%	45 116	15.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	872	4.1%	1 766	8.3%	776	3.6%	17 922	84.0%	21 336	7.2%	-		-
Receivables from Non-exchange Transactions - Property Rates	601	1.3%	1 751	3.9%	770	1.7%	41 960	93.1%	45 082	15.2%	-		-
Receivables from Exchange Transactions - Waste Water Management	1 576	3.3%	3 132	6.7%	1 527	3.2%	40 827	86.8%	47 063	15.8%	-		
Receivables from Exchange Transactions - Waste Management	704	2.9%	1 493	6.1%	738	3.0%	21 708	88.1%	24 643	8.3%	-		
Receivables from Exchange Transactions - Property Rental Debtors	11	2.7%	20	5.1%	10	2.5%	354	89.7%	395	.1%	-		
Interest on Arrear Debtor Accounts	-	-		-		-	-	-		-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	671	.6%	2 276	2.0%	552	.5%	109 995	96.9%	113 494	38.2%	-	-	-
Total By Income Source	6 051	2.0%	14 173	4.8%	6 204	2.1%	270 701	91.1%	297 129	100.0%	-		-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-		-	-	-	-
Commercial	-	-	-	-		-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 051	2.0%	14 173	4.8%	6 204	2.1%	270 701	91.1%	297 129	100.0%	-	-	-
Total By Customer Group	6 051	2.0%	14 173	4.8%	6 204	2.1%	270 701	91.1%	297 129	100.0%			-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	Days	Over 9	0 Days	To	ital
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 086	26.9%	1 571	13.7%	1 558	13.6%	5 258	45.8%	11 473	147.8%
Bulk Water	268	11.3%	231	9.7%	155	6.5%	1 722	72.5%	2 375	30.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-		-		
Pensions / Retirement	-	-	-	-	-	-		-		-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 036)	22.8%	813	(9.1%)	(2 119)	23.8%	(5 576)	62.5%	(8 917)	(114.9%
Auditor-General	108	3.8%	1 080	38.2%	735	26.0%	907	32.1%	2 830	36.59
Other	-	-	-	-	-	-		-	-	-
Total	1 426	18.4%	3 694	47.6%	329	4.2%	2 311	29.8%	7 761	100.0%

Contact Details

Municipal Manager	Mr S Mtakati	057 733 0106
Financial Manager	Ms MF Mokoena	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

# FREE STATE: TOKOLOGO (FS182) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experiordie					201	3/14					201	2/13	
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Operating Revenue and Expenditure													
Operating Revenue	71 140	71 140	26 820	37.7%	18 876	26.5%	16 076	22.6%	61 772	86.8%	15 126	123.1%	
Property rates	2 871	2 871	3 407	118.6%	19	.7%	2	.1%	3 428	119.4%	4	232.6%	(44.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 860	11 860	3 150	26.6%	1 933	16.3%	2 961	25.0%	8 044	67.8%	2 648	96.1%	11.8%
Service charges - water revenue	1 191	1 191	313	26.3%	525	44.1%	306	25.7%	1 144	96.0%	212	91.0%	
Service charges - sanitation revenue	3 209	3 209	779	24.3%	721	22.5%	903	28.1%	2 404	74.9%	847	96.6%	6.6%
Service charges - refuse revenue	2 076	2 076	458	22.1%	504	24.3%	579	27.9%	1 541	74.2%	2 175	183.2%	(73.4%)
Service charges - other	-	-	-	-		-	-	-	-		-	-	-
Rental of facilities and equipment	251	251	145	57.7%	57	22.6%	119	47.6%	321	127.9%	180	295.8%	(33.6%)
Interest earned - external investments	424	424	14	3.3%	9	2.1%	5	1.1%	28	6.6%	11	15.3%	
Interest earned - outstanding debtors	100	100	284	283.6%	192	192.1%	294	293.9%	770	769.5%	195	728.9%	50.5%
Dividends received	3	3	-	-	-	-	-	-	-	-	-	-	
Fines	80	80	33	40.8%	11	14.3%	9	11.6%	53	66.6%	24	135.8%	(61.9%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services													
Transfers recognised - operational	48 641	48 641	18 138	37.3%	14 817	30.5%	10 879	22.4%	43 834	90.1%	8 794	122.2%	
Other own revenue	434	434	50	11.6%	30	6.8%	19	4.4%	99	22.9%	36	59.0%	(46.8%)
Gains on disposal of PPE	-	-	49		59	-	-	-	107	-	-	-	-
Operating Expenditure	71 051	71 051	19 456	27.4%	19 391	27.3%	18 761	26.4%	57 608	81.1%	12 698	84.1%	47.8%
Employee related costs	29 886	29 886	5 406	18.1%	5 977	20.0%	5 524	18.5%	16 908	56.6%	4 787	109.6%	15.4%
Remuneration of councillors	2 097	2 097	309	14.7%	356	17.0%	276	13.2%	941	44.9%	368	30.6%	(25.0%)
Debt impairment	2 977	2 977	205	6.9%		-			205	6.9%	-	13.8%	
Depreciation and asset impairment	4 353	4 353		-		-					-	-	-
Finance charges	158	158	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	14 643	14 643	299	2.0%	5 898	40.3%	3 833	26.2%	10 029	68.5%	1 120	93.5%	242.1%
Other Materials	-	-	307	-	51	-	-	-	358	-	-	-	
Contracted services	7 335	7 335	5 540	75.5%	4 054	55.3%	6 036	82.3%	15 630	213.1%	1 876	72.4%	221.7%
Transfers and grants	992	992	146	14.7%	363	36.6%	517	52.1%	1 026	103.4%	89	16.3%	479.7%
Other expenditure	8 610	8 610	7 245	84.1%	2 692	31.3%	2 574	29.9%	12 511	145.3%	4 457	101.0%	(42.2%)
Loss on disposal of PPE	-		0	-	-	-	-	-	0	-	-	-	-
Surplus/(Deficit)	89	89	7 363		(515)		(2 684)		4 164		2 428		
Transfers recognised - capital	57 354	57 354	400	.7%	765	1.3%	(2 00 1)		1 165	2.0%	2 025	3.5%	(100.0%)
Contributions recognised - capital	0,001	57 551	100		700	1.070			1 100	2.070	2 020	5.570	(100.070)
Contributed assets		-	-	-	-	-	_	1	-		-	-	-
Continuated assets	-	-	-	-	-	-	_				-	-	
Surplus/(Deficit) after capital transfers and contributions	57 443	57 443	7 764		250		(2 684)		5 329		4 453		
Taxation	-	-	-	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) after taxation	57 443	57 443	7 764		250		(2 684)		5 329		4 453		
Attributable to minorities	-	-	-	-	-	-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	57 443	57 443	7 764		250		(2 684)		5 329		4 453		
Share of surplus/ (deficit) of associate			-		-		,,	-				-	
Surplus/(Deficit) for the year	57 443	57 443	7 764		250		(2 684)		5 329		4 453		
our practice and for the Jour	37 443	J1 14J	, 104		230		(2 004)		J JZ7		7 433		

					201	3/14					201	2/13	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	57 354	57 354	7 203	12.6%	10 809	18.8%	937	1.6%	18 949	33.0%	30 538	121.6%	(96.9%)
		52 354	7 203 3 800	7.3%	1 133	2.2%	937		4 932	9.4%	30 538	41.5%	(90.9%)
National Government Provincial Government	52 354	52 354	3 403		9 677	2.2%	937	-	4 932 14 017		30 538	41.5%	(96.9%)
			3 403	-	96//	-	931	-		-	30 538		(96.9%)
District Municipality	1 000	1 000	-	-	-	-		-					-
Other transfers and grants	53 354	53 354	7 203	13.5%	10 809	20.3%	937	1.8%	18 949	35.5%	30 538	127.0%	(96.9%)
Transfers recognised - capital Borrowing		53 354	7 203	13.5%	10 809	20.3%	937					127.0%	(96.9%)
Internally generated funds	4 000	4 000				-		-			-	-	-
Public contributions and donations	4 000	4 000	-								-		
Capital Expenditure Standard Classification	57 354	57 354	7 203	12.6%	10 809	18.8%	937	1.6%	18 949	33.0%	30 538	121.6%	(96.9%)
Governance and Administration	600	600	-			-		-		-	-	-	-
Executive & Council	557	557	-	-		-	-	-	-	-	-	-	-
Budget & Treasury Office	32	32	-	-		-	-	-	-	-	-	-	-
Corporate Services	11	11	-	-		-	-	-	-	-	-	-	-
Community and Public Safety	6 261	6 261	4 099	65.5%	1 483	23.7%	937	15.0%	6 518	104.1%	3 986	107.7%	(76.5%)
Community & Social Services			4 099	-	1 483	-	937	-	6 518	-	3 986	109.1%	(76.5%)
Sport And Recreation	6 261	6 261	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	567	567	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	567	567	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	49 927	49 927	3 104	6.2%	9 327	18.7%	-	-	12 431	24.9%	26 552	126.0%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	33 981	33 981	403	1.2%	3 769	11.1%	-	-	4 172	12.3%	26 132	146.5%	(100.0%)
Waste Water Management	6 821	6 821	2 702	39.6%	5 558	81.5%	-	-	8 259	121.1%	421	12.8%	(100.0%)
Waste Management	9 125	9 125	-	-		-	-	-		-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-	-

					201	3/14					201	2/13	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	to Date	Third C	Quarter	ĺ
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
										Ů			
Cash Flow from Operating Activities													
Receipts	123 981	123 098	49 947	40.3%	18 150	14.6%	3 224	2.6%	71 321	57.9%		51.9%	(79.4%)
Ratepayers and other	21 459	20 728	12 804	59.7%	3 440	16.0%	3 027	14.6%	19 272	93.0%	4 591	113.2%	(34.1%)
Government - operating	48 641	48 641	27 498	56.5%	14 508	29.8%	-	-	42 006	86.4%	10 819	52.0%	(100.0%)
Government - capital	53 354	52 354	9 347	17.5%	-	-	-	-	9 347	17.9%	-	31.2%	-
Interest	524	1 375	298	56.8%	201	38.4%	197	14.3%	695	50.6%	206	115.2%	(4.5%)
Dividends	3	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 728)	(65 461)	(18 865)		(19 113)	30.5%	(11 931)		(49 909)			75.2%	(8.5%)
Suppliers and employees	(62 570)	(65 303)	(18 865)	30.1%	(19 113)	30.5%	(11 796)	18.1%	(49 774)	76.2%	(12 981)	75.0%	(9.1%)
Finance charges	(158)	(158)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants			-	-		-	(134)	-	(134)		(59)	-	127.5%
Net Cash from/(used) Operating Activities	61 253	57 637	31 082	50.7%	(964)	(1.6%)	(8 707)	(15.1%)	21 412	37.2%	2 576	26.7%	(437.9%)
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE	_		_	_		_	_	-	_		_	-	_
Decrease in non-current debtors	_		_	_		_	_	-	_		_	-	_
Decrease in other non-current receivables				-		-					-		-
Decrease (increase) in non-current investments				-		-					-		-
Payments	(57 354)	(52 354)	(3 800)	6.6%	(6 213)	10.8%			(10 013)	19.1%			
Capital assets	(57 354)	(52 354)	(3 800)	6.6%	(6 213)	10.8%	-	-	(10 013)	19.1%	-	-	-
Net Cash from/(used) Investing Activities	(57 354)	(52 354)	(3 800)	6.6%	(6 213)	10.8%		-	(10 013)	19.1%	-	(.1%)	-
Cash Flow from Financing Activities													
Receipts													
Short term loans			_	_		_		_	_		_		_
Borrowing long term/refinancing	_	-	_	_	-	_	_	-	_	_	-	-	-
Increase (decrease) in consumer deposits	_		_	_		_	_	-	_		_	-	_
Payments			_								_		
Repayment of borrowing	-		-			-			-				
Net Cash from/(used) Financing Activities	-		-	-	-	-		-	-	-	-		-
Net Increase/(Decrease) in cash held	3 899	5 283	27 283	699.8%	(7 177)	(184.1%)	(8 707)	(164.8%)	11 399	215.8%	2 576	(22 966.6%)	(437.9%)
Cash/cash equivalents at the year begin:	30,,	- 200		-	27 283	()	20 106	(		2.3.070	13 565	(== : ==:070)	48.2%
Cash/cash equivalents at the year end:	3 899	F 202	27 283			515.7%	11 399	215.8%	11 399	215.00/	16 141	1 007.3%	(29.4%)
casticasti equivalents at the year end:	3 899	5 283	21 283	699.8%	20 106	313.7%	11 399	210.8%	11 399	215.8%	10 141	1 007.3%	(29.4%)

Part 4: Debtor Age Analysis

	0 - 30	Dave	31 - 60 Days		61 - 90 Davs		Over 90 Days		Total		Actual Bad Deb	ts Written Off to	Impairment
	0 - 30	Days	31 - 00 Days		01 - 70 Days		Over 70 Days		iotai		Deb	tors	Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	76	5.2%	65	4.4%	60	4.1%	1 267	86.3%	1 469	2.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	319	5.7%	188	3.3%	203	3.6%	4 932	87.4%	5 643	10.3%	-	-	
Receivables from Non-exchange Transactions - Property Rates	136	1.2%	133	1.1%	116	1.0%	11 396	96.7%	11 780	21.4%	-	-	
Receivables from Exchange Transactions - Waste Water Management	138	1.1%	126	1.0%	124	1.0%	11 840	96.8%	12 229	22.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	148	1.1%	140	1.0%	140	1.0%	13 686	97.0%	14 113	25.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	2.9%	15	2.5%	14	2.3%	557	92.3%	603	1.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-		-	-	-		-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-	-	-			-	-	-
Other	95	1.0%	90	1.0%	89	1.0%	8 877	97.0%	9 151	16.6%	-	-	-
Total By Income Source	930	1.7%	757	1.4%	746	1.4%	52 555	95.6%	54 989	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	96	1.3%	91	1.3%	72	1.0%	6 822	96.4%	7 080	12.9%	-	-	-
Commercial	294	1.9%	215	1.4%	213	1.3%	15 042	95.4%	15 764	28.7%	-	-	-
Households	541	1.7%	451	1.4%	462	1.4%	30 691	95.5%	32 145	58.5%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	930	1.7%	757	1.4%	746	1.4%	52 555	95.6%	54 989	100.0%		-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 9	0 Days	Over	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	964	100.0%	-	-	-	-	-	-	964	100.09
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	
Total	964	100.0%	-	-	-	-	-	-	964	100.0%

Contact Details

Municipal Manager	K. Motlhale	053 541 0360
Financial Manager	Ms Mathanelo Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

## FREE STATE: TSWELOPELE (FS183) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experionure					201	3/14					201	2/13	
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
Dharait	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										Dauger		buager	
Operating Revenue and Expenditure													
Operating Revenue	107 291	107 291	66 454	61.9%	7 624	7.1%	-	-	74 079	69.0%	5 258	65.2%	(100.0%)
Property rates	3 485	3 485	30 588	877.7%	316	9.1%	-	-	30 904	886.8%	92	219.2%	(100.0%)
Property rates - penalties and collection charges	600	600	-			-		-			-		
Service charges - electricity revenue	21 703	21 703	5 914	27.2%	3 333	15.4%	-	-	9 247	42.6%	2 528	65.2%	(100.0%
Service charges - water revenue	5 312	5 312	1 049	19.7%	845	15.9%	-	-	1 893	35.6%	647	-	(100.0%
Service charges - sanitation revenue	4 893	4 893	1 304	26.7%	873	17.8%	-	-	2 177	44.5%	881	37.5%	(100.0%
Service charges - refuse revenue	2 763	2 763	876	31.7%	584	21.1%	-	-	1 461	52.9%	372	72.6%	(100.0%
Service charges - other	-		-	-		-		-		-	-	-	-
Rental of facilities and equipment	625	625	603	96.5%	101	16.1%		-	704	112.6%	34	59.5%	(100.0%
Interest earned - external investments	420	420	0	.1%	0	-		-	0	.1%	214	44.8%	(100.0%
Interest earned - outstanding debtors	-		-	-		-		-	-	-	38	-	(100.0%
Dividends received	100	100	-	-	25	24.7%	-	-	25	24.7%	103	-	(100.0%
Fines	195	195	45	23.1%	19	9.6%	-	-	64	32.6%	28	114.6%	(100.0%
Licences and permits	-	-	1	-	-	-	-	-	1	-	0	-	(100.0%
Agency services	-	-	23	-	-	-	-	-	23	-	43	-	(100.0%
Transfers recognised - operational	65 449	65 449	25 867	39.5%	1 317	2.0%	-	-	27 184	41.5%	131	61.3%	(100.0%
Other own revenue	1 546	1 546	184	11.9%	212	13.7%	-	-	396	25.6%	147	15.2%	(100.0%
Gains on disposal of PPE	200	200	-	-		-	-	-	-	-	-	-	-
Operating Expenditure	107 122	107 122	25 386	23.7%	26 536	24.8%		-	51 922	48.5%	21 187	61.4%	(100.0%)
Employee related costs	43 516	43 516	9 812	22.5%	6 517	15.0%		_	16 329	37.5%	10 396	68.0%	(100.0%)
Remuneration of councillors	4 859	4 859	1 141	23.5%	779	16.0%	_	-	1 921	39.5%	-	-	
Debt impairment	2 501	2 501	-	-	-	-	_	-	-	-	_	_	-
Depreciation and asset impairment	_	-	_	-		_	-	_		-	_	_	-
Finance charges	2 107	2 107	-	-		-						25.0%	-
Bulk purchases	21 750	21 750	6 693	30.8%	3 108	14.3%		-	9 801	45.1%	4 866	80.8%	(100.0%
Other Materials	5 782	5 782	-			-		-			-		
Contracted services	-	-	70	-		-	-	-	70	-	123	-	(100.0%
Transfers and grants	4 600	4 600	2 800	60.9%	1 701	37.0%	-	-	4 501	97.8%	177	53.3%	(100.0%
Other expenditure	22 009	22 009	4 870	22.1%	14 430	65.6%	-	-	19 301	87.7%	5 625	51.7%	(100.0%
Loss on disposal of PPE	-	-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit)	169	169	41 068		(18 912)				22 156		(15 929)		
Transfers recognised - capital	28 809	28 809	2 278	7.9%	7 406	25.7%			9 684	33.6%	184		(100.0%
Contributions recognised - capital	20 009	20 007	22/0	7.770	7 400	23.770	-		7 004	33.070	104	-	(100.076
Contributed assets	-		-	-		-	-						-
Contributed assets	-	-	-	-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 978	28 978	43 346		(11 506)		-		31 840		(15 745)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 978	28 978	43 346		(11 506)		-		31 840		(15 745)		
Attributable to minorities	-	-	-	-	- '	-	-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	28 978	28 978	43 346		(11 506)				31 840		(15 745)		
Share of surplus/ (deficit) of associate	20 770	20 770	43 340	-	(11 300)				31040		(13 743)		
Surplus/(Deficit) for the year	28 978	28 978	43 346	-	(11 506)				31 840		(15 745)	-	_
our production to the year	20 9/8	20 9/8	43 340		(11300)				31 840		(10 /40)		

•					201	13/14					201	2/13	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	31 309	31 309	2 313	7.4%	10 141	32.4%	8 544	27.3%	20 998	67.1%	7 198	91.7%	18.7%
National Government	28 809	28 809	2 278	7.9%	9 916	34.4%	6 111	21.2%	18 304	63.5%	7 184	95.1%	(14.9%)
Provincial Government	20 007	20 007	2270	1.770	7 710	34.470	2 284	21.270	2 284	03.376	7 104	73.170	(100.0%)
District Municipality							2 204		2 204				(100.070)
Other transfers and grants													
Transfers recognised - capital	28 809	28 809	2 278	7.9%	9 916	34.4%	8 395	29.1%	20 589	71.5%	7 184	95.1%	16.9%
Borrowing	20007	20007	2270		,,,,			27.170	20007	71.070	,	70.170	10.770
Internally generated funds	2 500	2 500	35	1.4%	225	9.0%	149	6.0%	410	16.4%	14	39.1%	945.7%
Public contributions and donations			-	-	-	-	-	-		-	-	-	-
Capital Expenditure Standard Classification	31 309	31 309	2 313	7.4%	10 141	32.4%	8 544	27.3%	20 998	67.1%	7 198	91.7%	18.7%
Governance and Administration			35		225		386		646		14	274.0%	2 604.0%
Executive & Council			15	-	202		297		514		-		(100.0%)
Budget & Treasury Office			19		14		65	-	98		14	263.2%	353.7%
Corporate Services		-	2	-	9	-	24	-	34	-	-	-	(100.0%)
Community and Public Safety	4 809	4 809	379	7.9%	640	13.3%	2 155	44.8%	3 175	66.0%	960	11.6%	124.5%
Community & Social Services		-	-	-	-		0	-	0	-	286	34.5%	(99.8%)
Sport And Recreation	4 809	4 809	379	7.9%	640	13.3%	2 155	44.8%	3 174	66.0%	674	8.9%	219.5%
Public Safety			-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 500	2 500	-	-	9	.4%	14	.6%	23	.9%	5 949	34.6%	(99.8%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 500	2 500	-	-	9	.4%	14	.6%	23	.9%	5 949	34.6%	(99.8%)
Environmental Protection			-	-	-	-	-	-	-		-	-	-
Trading Services	24 000	24 000	1 898	7.9%	9 267	38.6%	5 989	25.0%	17 154	71.5%	274	259.5%	2 085.1%
Electricity		-	-	-	-	-		-		-	-	-	
Water							1 489		1 489		-		(100.0%)
Waste Water Management	24 000	24 000	1 898	7.9%		38.6%	4 501	18.8%	15 666	65.3%	274	286.5%	1 542.0%
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-		-	-	-	-

R housands   appropriation   Budget   Expenditure   appropriation   appropriat						201	3/14					201	2/13	
R Rhousands Photosands		Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	
Recipls 135 90 135 90 575 18 42 38 42 38 999 29 48 135 90 135 90 575 18 42 38 45 42 38 42 38 45 42 38	Difference				Main		Main				Expenditure as % of adjusted		Expenditure as % of adjusted	Q3 of 2012/13 to Q3 of 2013/14
Recipts 135 900 135 900 575 18 42.3% 39 91 29.4% 18 319 13.5% 115 829 85.2% 21 073 84.9% Rispsyers and other 41222 41 222 15 874 38.5% 9500 23.1% 11 600 222 15 30 97.7% 5.53 23 12.79% Government capital transcript 56 449 62 75 45.9% 19.00 33.0% 6400 22.2% 39.09 17.00 76 45.8% 9500 33.0% 6400 22.2% 29.80 19.00 77.76 45.8% 19.50 19.2% 1											9		9	
Receipts	Cash Flow from Operating Activities													
Government - operating	Receipts	135 900	135 900	57 518	42.3%	39 991	29.4%	18 319	13.5%	115 829	85.2%	21 073	84.9%	(13.1%)
Converment - capital   12890   28 809   12990   14 88   9 500   33 0%   64 00   22 2%   28 809   100 0%   - 1 28 10 100 100 100 100 100 100 100 100 100	Ratepayers and other	41 222	41 222	15 874	38.5%	9 503	23.1%	11 606	28.2%	36 982	89.7%	5 323	129.9%	118.0%
Interest   4.0   4.0   4.0   0   1.1%   0   1.1%   0   1.14   3.3%   14   3.4%   133   2.1.6%   Dobtklends   1.00   1.00   1.00   1.00   1.00   1.00   1.00   Payments   (100 0.02)   (100 0.02)   (23 148)   2.3.1%   (35 198)   35.8%   (25 204)   25.2%   (84 150)   84 1%   (21 017)   66.3%   Supplies and employees   (97 915)   (22 586)   (23 18)   (23 18)   (23 18)   (23 18)   (24 005)   24.5%   (80 008)   81.7%   (20 952)   64.9%   Finance changes   (21 07)   (21 07)   (25 18)   (22 586)   (23 18)   (2	Government - operating	65 449	65 449	28 735	43.9%	20 937	32.0%	300	.5%	49 972	76.4%	15 515	57.6%	(98.1%)
Dividends	Government - capital	28 809	28 809	12 909	44.8%	9 500	33.0%	6 400	22.2%	28 809	100.0%	-	91.2%	(100.0%)
Payments   (100 022)   (100 022)   (23 148)   (23 378)   (35 788)   35 878   (25 204)   25.2%   (24 150)   84.1%   (21 017)   66.3%   (27 075)   (27 075	Interest	420	420	0	.1%	0	-	14	3.3%	14	3.4%	133	21.6%	(89.6%)
Suppliers and employees   (9) 915   (9) 915   (22 586)   22.1%   (33 477)   34.1%   (24 005)   24.5%   (80 008)   81.7%   (20 952)   64.9%	Dividends	-	-	-	-	51	-	-	-	51	-	103	205 004.0%	(100.0%)
Finance charges   C 2 107   C 2 10	Payments	(100 022)	(100 022)	(23 148)	23.1%	(35 798)	35.8%	(25 204)	25.2%	(84 150)	84.1%	(21 017)	66.3%	19.9%
Transfers and grants	Suppliers and employees	(97 915)	(97 915)	(22 586)	23.1%	(33 417)	34.1%	(24 005)	24.5%	(80 008)	81.7%	(20 952)	64.9%	14.6%
Net Cash from/(used) Operating Activities 35 878 35 878 34 370 95.8% 4 193 11.7% (6 885) (192%) 31 679 88.3% 56 141.9% (2ash Flow from Investing Activities 20 20 20 20 20 20 20 20 20 20 20 20 20		(2 107)	(2 107)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities Receipts Proceeds on disposal of PPE Docrease in non-current debtors Decrease in non-current receivables Decrease in non-current receivabl		-	-				-		-		-		-	1 740.5%
Receipts 200 200	Net Cash from/(used) Operating Activities	35 878	35 878	34 370	95.8%	4 193	11.7%	(6 885)	(19.2%)	31 679	88.3%	56	141.9%	(12 383.9%)
Proceeds on disposal of PPE Decrease in non-current debtors Decrease in fine-current debtors Decrease in fine-current receivables Decrease in fine-current rece	Cash Flow from Investing Activities													
Proceeds on disposal of PPE	Receipts	200	200											
Decrease in other non-current receivables	Proceeds on disposal of PPE	200	200				-		-		-	-		-
Decrease (necesse) in non-current investments    Cash Flow from Financing Activities   Cash Flow from Financing   Cash Flow from Financin	Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments   (31 309)   (31 309)   (278)   7.3%   (8194)   2.6%   (8395)   2.68%   (18867)   6.0.3%   (7198)   10.4.3%     Net Cash from/(used) Investing Activities   (31 109)   (278)   7.3%   (8194)   2.6.3%   (8395)   2.6.3%   (18867)   6.0.3%   (7198)   10.4.3%     Cash Flow from Financing Activities   (31 109)   (2 278)   7.3%   (8 194)   2.6.3%   (8 395)   2.7.0%   (18 867)   6.0.5%   (7198)   10.4.3%     Cash Flow from Financing Activities   (31 109)   (2 278)   7.3%   (8 194)   2.6.3%   (8 395)   2.7.0%   (18 867)   6.0.5%   (7 198)   10.4.3%     Cash Flow from Financing Activities   (3 109)   (2 278)   7.3%   (8 194)   2.6.3%   (8 395)   2.7.0%   (18 867)   6.0.5%   (7 198)   10.4.3%     Cash Flow from Financing Activities   (3 109)   (3 109)   (2 278)   7.3%   (8 194)   2.6.3%   (8 395)   2.7.0%   (18 867)   6.0.5%   (7 198)   10.4.3%     Cash Flow from Financing Activities   (8 395)   2.7.0%   (18 867)   6.0.5%   (7 198)   10.4.3%     Cash Flow from Financing Activities   (8 30 1	Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Caph Flow from Financing Activities  Cash Flow from Financing Activities  Receipts  Short term learns (Gecrease) in consumer deposits  Payments  (503)  (503)  (503)  Repsyment of borrowing  (503)  (503)  (503)  Ret Cash from/(Leed) Financing Activities  (503)  (503)  (503)  Ret Cash from/(Leed) Financing Activities  (503)  (503)  (503)  Ret Cash from/(Leed) Financing Activities  (503)  (503)  (503)  (503)  (503)  Ret Cash from/(Leed) Financing Activities  (503)  (503	Decrease (increase) in non-current investments	-			-		-	-	-		-	-		-
Net Cash from/(used) Investing Activities (31 109) (31 109) (2 278) 7.3% (8 194) 26.3% (8 395) 27.0% (18 867) 60.6% (7 198) 104.3% Cash Flow from Financing Activities Receipts Screening Screening Investing Cash Flow from Financing Activities Receipts Screening Investing Cash Flow from Financing Investing Flow from Financing Investing Investigation Investing Investing Investing Investing Investigation Investing Investigation Investing Investigation Investiga	Payments								26.8%					16.6%
Cash Flow from Financing Activities  Receipts Stort tem loans Borrowing long term/refinancing Increase (decrease) in consumer deposits Payments (503) (503) Repayment of borrowing (503) (503) Net Cash from/(used) Financing Activities (503) (503)  Net Cash from/(used) Financing Activitie														16.6%
Receipts Short term loans Borrowing long term/refinancing Increases (decrease) in consumer deposits Payments (503) (503) Repayment of borrowing (503) (503) Net Cash from/(used) Financing Activities (503) (503) Vet Cash from/(used) Financing Activities (503) (503) (503) Vet Cash from/(used) Financing Activities (503) (503) (503) Vet Cash from/(used) Financing Activities (503) (503) (503) (503) (503) (503) (503) (503) (503)	Net Cash from/(used) Investing Activities	(31 109)	(31 109)	(2 278)	7.3%	(8 194)	26.3%	(8 395)	27.0%	(18 867)	60.6%	(7 198)	104.3%	16.6%
Receipts	Cash Flow from Financing Activities													
Stool tem leans	Receints	_			_				_		_	_		
Increase (facenase) in consumer deposits		-			-		-							-
Payments   (503)   (503)	Borrowing long term/refinancing						-		-		-	-		-
Repayment of borrowing   (503)   (503)   -   -   -   -   -   -   -   -   -	Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Repsyment of borrowing   (503)   (503)	Payments	(503)		-	-		-		-		-	-	-	-
Net Increase/(Decrease) in cash held 4 266 4 266 32 093 752.3% (4 001) (93.8%) (15 280) (358.2%) 12.811 300.3% (7 142) 443.7% Cashicash equivalents at the year begin: 5 238 5 238 2 545 48.6% 34 638 661.3% 30 637 5 84.9% 2 545 48.6% 23 966	Repayment of borrowing		(503)	-	-	-	-	-	-	-	-	-	-	-
Cashicash equivalents at the year begin: 5 238 5 238 2 545 48.6% 34 638 661.3% 30 637 584.9% 2 545 48.6% 23 966	Net Cash from/(used) Financing Activities	(503)	(503)	-	-		-		-		-	-	-	-
Cashicash equivalents at the year begin: 5 238 5 238 2 545 48.6% 34 638 661.3% 30 637 584.9% 2 545 48.6% 23 966 -	Net Increase/(Decrease) in cash held	4 266	4 266	32 093	752.3%	(4 001)	(93.8%)	(15 280)	(358.2%)	12 811	300.3%	(7 142)	443.7%	114.0%
		5 238	5 238	2 545	48.6%					2 545	48.6%		-	27.8%
Cashicash equivalents at the year end: 9504 9504 34 638 364.5% 30 637 322.4% 15 356 161.6% 15 356 16.6% 16 825 443.7%	. , , ,	9 504		34 620	364 5%	30.627	322 494	15 254	161 694	15 254		16 925	442 7%	(8.7%)

Part 4: Debtor Age Analysis

·	0 - 30	Dave	31 - 60 Days		61 - 90 Davs	·	Over 90 Days	_	Total		Actual Bad Deb	ts Written Off to	Impairment
	0 - 30	Days	31 - 00 Days		01 - 70 Days		Over 70 Days		iotai		Deb	tors	Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 828	26.8%	152	1.4%	266	2.5%	7 300	69.2%	10 545	23.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 044	47.1%	213	4.9%	240	5.5%	1 845	42.5%	4 341	9.5%	-	-	
Receivables from Non-exchange Transactions - Property Rates	213	2.2%	190	2.0%	179	1.9%	9 089	94.0%	9 671	21.2%	-	-	
Receivables from Exchange Transactions - Waste Water Management	221	1.9%	204	1.8%	203	1.8%	10 937	94.6%	11 566	25.4%	-	-	
Receivables from Exchange Transactions - Waste Management	152	1.9%	144	1.8%	145	1.8%	7 626	94.5%	8 067	17.7%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-			-	-	-		-	-	-	
Interest on Arrear Debtor Accounts	-		-	-		-	-	-		-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-			-	-	-		-	-	-	
Other	5	.3%	4	.3%	4	.3%	1 419	99.0%	1 432	3.1%	-	-	-
Total By Income Source	5 462	12.0%	907	2.0%	1 038	2.3%	38 215	83.8%	45 622	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	359	19.7%	108	6.0%	224	12.3%	1 127	62.0%	1 818	4.0%	-	-	-
Commercial	1 955	16.5%	186	1.6%	257	2.2%	9 477	79.8%	11 875	26.0%	-	-	-
Households	3 148	9.9%	614	1.9%	557	1.7%	27 611	86.5%	31 929	70.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 462	12.0%	907	2.0%	1 038	2.3%	38 215	83.8%	45 622	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	
Bulk Water		-	-	-	-	-	-	-	-	-
PAYE deductions		-	-	-	-	-	-	-	-	-
VAT (output less input)		-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors		-	-	-	-	-	-	-	-	
Auditor-General		-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-		

Contact Details

Municipal Manager	Mr T L Mkhwane	051 853 1111
Financial Manager	Mr.L. Moletsane	051.853.1111

Source Local Government Database

# FREE STATE: MATJHABENG (FS184) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					201	3/14					201	2/13	
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Operating Revenue and Expenditure													
Operating Revenue	1 687 706	1 687 706	535 482	31.7%	477 612	28.3%	451 459	26.7%	1 464 553	86.8%	454 917	91.0%	(.8%)
Property rates	162 236	162 236	62 663	38.6%	49 811	30.7%	51 790	31.9%	164 264	101.2%	45 826	100.9%	13.0%
Property rates - penalties and collection charges	-		-	-		-		-	-			-	-
Service charges - electricity revenue	619 151	619 151	106 166	17.1%	104 225	16.8%	94 981	15.3%	305 372	49.3%	107 368	55.8%	(11.5%)
Service charges - water revenue	188 507	188 507	69 025	36.6%	76 225	40.4%	73 885	39.2%	219 135	116.2%	71 259	122.1%	3.7%
Service charges - sanitation revenue	109 332	109 332	33 403	30.6%	32 030	29.3%	34 117	31.2%	99 550	91.1%	31 451	90.3%	8.5%
Service charges - refuse revenue	61 528	61 528	21 107	34.3%	20 152	32.8%	21 535	35.0%	62 794	102.1%			(100.0%)
Service charges - other	6 457	6 457	2 700	-	2 718	42.1%	2 778	43.0%	8 196	126.9%	19 901	101.6%	(100.0%)
Rental of facilities and equipment	6.457	6 45/	2 700	41.8%	2 / 18	42.1%	2 / /8 595	43.0%	1 114	126.9%	2 657 730	73.7%	4.6% (18.5%)
Interest earned - external investments Interest earned - outstanding debtors	25 978	25 978	27 601	106.2%	29 001	111.6%	32 217	124.0%	88 818	341.9%	24 861	108.0%	(18.5%)
Dividends received	25 978	25 978	27 601	100.2%	29 00 1	111.076	32 217	124.076	88 818	341.976	24 80 1	108.076	29.0%
Fines	6 480	6 480	1 004	15.5%	603	9.3%	725	11.2%	2 332	36.0%	709	105.1%	2.2%
Licences and permits	497	497	11	2.2%	003	1.7%	123	1.7%	2 332	5.7%	/09	103.170	138.1%
Agency services		477		2.270	,	1.770	,	1.770	-	3.770	,	_	130.170
Transfers recognised - operational	427 360	427 360	170 826	40.0%	109 292	25.6%	106 230	24.9%	386 348	90.4%	108 089	99.1%	(1.7%)
Other own revenue	80 180	80 180	40 847	50.9%	53 148	66.3%	32 598	40.7%	126 593	157.9%	42 062	326.0%	(22.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 509 381	1 509 381	402 969	26.7%	289 637	19.2%	226 565	15.0%	919 172	60.9%	295 547	59.8%	(23.3%)
Employee related costs	501 812	501 812	114 669	22.9%	114 674	22.9%	117 009	23.3%	346 352	69.0%	108 218	70.2%	8.1%
Remuneration of councillors	22 748	22 748	6 062	26.6%	6 095	26.8%	7 345	32.3%	19 502	85.7%	6 029	132.0%	21.8%
Debt impairment	300 694	300 694	-	-					-	-	-	-	-
Depreciation and asset impairment	23 000	23 000				-							
Finance charges	-		-	-		-	-	-	-	-	-	26.7%	-
Bulk purchases	512 775	512 775	117 819	23.0%	81 261	15.8%	26 992	5.3%	226 072	44.1%	105 524	-	(74.4%)
Other Materials	-	-	3 498	-	20 619	-	8 465		32 583	-	8 536	14.3%	(.8%)
Contracted services	7 500	7 500	702	9.4%	3 862	51.5%	4 223	56.3%	8 787	117.2%	5 674	-	(25.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	140 852	140 852	160 219	113.7%	63 126	44.8%	62 531	44.4%	285 876	203.0%	61 564	25.5%	1.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	178 326	178 326	132 513		187 975		224 894		545 382		159 370		
Transfers recognised - capital	192 482	192 482	72 345	37.6%	85 279	44.3%	41 141	21.4%	198 765	103.3%	60 419	-	(31.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-		-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	370 808	370 808	204 858		273 254		266 035		744 147		219 789		
Taxation	-		-	-		-		-		-	-		-
Surplus/(Deficit) after taxation	370 808	370 808	204 858		273 254		266 035		744 147		219 789		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	370 808	370 808	204 858		273 254		266 035		744 147		219 789		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	370 808	370 808	204 858		273 254		266 035		744 147		219 789		

					201	3/14					201	12/13	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	212 482	211 882	46 359	21.8%	49 837	23.5%	15 367	7.3%	111 564	52.7%	33 455	53.4%	/F 4 10/\
National Government	192 482	192 482	46 359	24.1%	47 465	24.7%	15 367	8.0%	109 191	56.7%	30 363	-	(49.4%)
Provincial Government			-		908	-		-	908	-	3 092	2.9%	(100.0%)
District Municipality			-			-		-		-	-	-	-
Other transfers and grants				-	1 464	-		-	1 464	-	-	18.1%	
Transfers recognised - capital	192 482	192 482	46 359	24.1%	49 837	25.9%	15 367	8.0%	111 564	58.0%	33 455	61.3%	(54.1%)
Borrowing			-			-		-		-	-	-	-
Internally generated funds	20 000	19 400	-			-		-		-		5.8%	-
Public contributions and donations			-			-		-		-	-	-	-
Capital Expenditure Standard Classification	212 482	211 882	46 359	21.8%	49 837	23.5%	15 367	7.3%	111 564	52.7%	33 455	53.4%	(54.1%)
Governance and Administration	20 000	4 700	139	.7%	1 581	7.9%	329	7.0%	2 050	43.6%	366	4.8%	(10.0%)
Executive & Council	20 000	4 700	139	.7%	1 581	7.9%	329	7.0%	2 050	43.6%	366	4.8%	(10.0%)
Budget & Treasury Office	-	-	-	-		-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-		-	-	-	-	-	-	-	-
Community and Public Safety	42 767	46 767	10 971	25.7%	14 553	34.0%	5 652	12.1%	31 176	66.7%	9 075	56.2%	(37.7%)
Community & Social Services	-	4 000	10 971	-	3 940	-	2 488	62.2%	17 399	435.0%	5 449	92.8%	(54.3%)
Sport And Recreation	42 767	42 767	-	-	9 637	22.5%	3 164	7.4%	12 801	29.9%	3 626	34.8%	(12.7%)
Public Safety	-	-	-	-	976	-	-	-	976	-	-	-	-
Housing	-	-	-	-		-	-	-	-	-	-	-	-
Health	-	-	-	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	96 281	34 348	15 186	15.8%	2 384	2.5%	7 983	23.2%	25 554	74.4%	8 324	51.9%	(4.1%)
Planning and Development	32 348	32 348	3 429	10.6%	605	1.9%	303	.9%	4 337	13.4%	825	22.3%	(63.3%)
Road Transport	63 933	2 000	11 757	18.4%	1 779	2.8%	7 681	384.0%	21 217	1 060.9%	7 499	55.4%	2.4%
Environmental Protection	-	-	-	-		-	-	-	-	-	-	-	-
Trading Services	53 433	124 067	20 063	37.5%	31 318	58.6%	1 403	1.1%	52 784	42.5%	15 690	60.4%	(91.1%)
Electricity	1 575	1 575	696	44.2%	1 464	92.9%	-	-	2 160	137.1%	-	13.9%	
Water	13 140	14 140	3 936	30.0%	1 586	12.1%	-	-	5 523	39.1%	278	9.8%	(100.0%)
Waste Water Management	38 718	108 352	15 431	39.9%	28 268	73.0%	1 403	1.3%	45 102	41.6%	14 161	64.9%	(90.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	1 251	-	(100.0%)
Other		2 000	-	-		-		-		-	-	-	-

					201	3/14					201	2/13	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		buuget	
Cash Flow from Operating Activities													
Receipts	1 556 494	1 556 494	475 093	30.5%	439 002	28.2%	359 003	23.1%	1 273 098	81.8%	406 500	72.5%	(11.7%)
Ratepayers and other	877 879	877 879	204 192	23.3%	215 033	24.5%	178 820	20.4%	598 044	68.1%	212 401	52.8%	(15.8%)
Government - operating	427 360	427 360	170 826	40.0%	109 292	25.6%	106 230	24.9%	386 348	90.4%	108 089	99.6%	(1.7%)
Government - capital	192 482	192 482	72 345	37.6%	85 279	44.3%	41 141	21.4%	198 765	103.3%	60 419	109.0%	(31.9%)
Interest	58 773	58 773	27 722	47.2%	29 399	50.0%	32 812	55.8%	89 933	153.0%	25 591	110.6%	28.2%
Dividends		-	8	-	-	-	-	-	8	-	-	-	-
Payments	(1 344 012)	(1 344 012)	(402 969)	30.0%	(289 637)	21.6%	(226 565)	16.9%	(919 172)	68.4%	(257 667)	58.8%	(12.1%)
Suppliers and employees	(1 344 012)	(1 344 012)	(402 969)	30.0%	(289 637)	21.6%	(226 565)	16.9%	(919 172)	68.4%	(257 667)	58.7%	(12.1%)
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants				-		-		-		-	-		-
Net Cash from/(used) Operating Activities	212 482	212 482	72 124	33.9%	149 365	70.3%	132 437	62.3%	353 926	166.6%	148 833	160.6%	(11.0%)
Cash Flow from Investing Activities													
Receipts	5 000	5 000				_		-					_
Proceeds on disposal of PPE	5 000	5 000		_		_		-					_
Decrease in non-current debtors			-	_	-	_		-	_	-	-	-	_
Decrease in other non-current receivables		_	-	_		_		-		-	_	-	_
Decrease (increase) in non-current investments		_	-	_		_		-		-	_	-	_
Payments	(20 000)	(20 000)	(46 359)	231.8%	(49 837)	249.2%	(18 109)	90.5%	(114 305)	571.5%	(19 770)		(8.4%)
Capital assets	(20 000)	(20 000)	(46 359)	231.8%	(49 837)	249.2%	(18 109)	90.5%	(114 305)	571.5%	(19 770)	-	(8.4%)
Net Cash from/(used) Investing Activities	(15 000)	(15 000)	(46 359)	309.1%	(49 837)	332.2%	(18 109)	120.7%	(114 305)	762.0%	(19 770)	(472.2%)	(8.4%)
Cash Flow from Financing Activities													
Receipts						_					_		_
Short term loans		-		-				-			-		
Borrowing long term/refinancing				_		_				-			_
Increase (decrease) in consumer deposits		_	-	_	-	_		-	_	-	-	-	_
Payments	(4 000)	(4 000)				_		-					
Repayment of borrowing	(4 000)	(4 000)	-	_		_		-		-	_	-	_
Net Cash from/(used) Financing Activities	(4 000)	(4 000)		-		-		-		-			-
Net Increase/(Decrease) in cash held	193 482	193 482	25 765	13.3%	99 528	51.4%	114 329	59.1%	239 621	123.8%	129 062	102.2%	(11.4%)
Cash/cash equivalents at the year begin:	20 000	.75 402	98 543	492.7%	124 308	621.5%	223 836	37.170	98 543	123.070	147 717	102.270	51.5%
		-						474.00				400.004	22.2%
Cash/cash equivalents at the year end:	213 482	193 482	124 308	58.2%	223 836	104.8%	338 164	174.8%	338 164	174.8%	276 780	102.2%	22.2%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Davs		Over 90 Days		Total		Actual Bad Deb		Impairment
	0 00	Days	01 00 Bujs		01 70 8435		Over 70 Buys		rotai		Debi	tors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	22 645	3.1%	18 339	2.5%	17 526	2.4%	681 631	92.1%	740 141	34.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 898	21.1%	10 873	6.8%	6 581	4.1%	109 364	68.0%	160 715	7.4%	-		
Receivables from Non-exchange Transactions - Property Rates	13 367	5.2%	7 413	2.9%	6 218	2.4%	230 202	89.5%	257 201	11.8%	-		
Receivables from Exchange Transactions - Waste Water Management	8 949	3.2%	7 113	2.5%	6 503	2.3%	257 205	91.9%	279 769	12.9%	-		
Receivables from Exchange Transactions - Waste Management	5 330	2.8%	3 881	2.0%	3 648	1.9%	180 248	93.3%	193 106	8.9%	-		
Receivables from Exchange Transactions - Property Rental Debtors	571	1.7%	567	1.7%	558	1.7%	31 400	94.9%	33 096	1.5%	-		
Interest on Arrear Debtor Accounts	11 067	2.4%	10 882	2.4%	10 120	2.2%	423 111	93.0%	455 179	21.0%	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-		-		-		-	-	-	
Other	1 174	2.3%	1 090	2.1%	1 069	2.1%	48 373	93.6%	51 707	2.4%	-	-	
Total By Income Source	97 000	4.5%	60 157	2.8%	52 223	2.4%	1 961 534	90.4%	2 170 914	100.0%	-		-
Debtors Age Analysis By Customer Group													
Organs of State	4 629	18.1%	3 102	12.1%	2 285	8.9%	15 614	60.9%	25 630	1.2%	-	-	
Commercial	31 408	11.4%	10 819	3.9%	8 119	2.9%	225 394	81.7%	275 740	12.7%	-	-	
Households	56 946	3.2%	43 366	2.4%	39 102	2.2%	1 661 828	92.3%	1 801 241	83.0%	-	-	-
Other	4 017	5.9%	2 870	4.2%	2 717	4.0%	58 698	85.9%	68 302	3.1%	-	-	-
Total By Customer Group	97 000	4.5%	60 157	2.8%	52 223	2.4%	1 961 534	90.4%	2 170 914	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 91	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	27 964	8.2%	-	-	55 246	16.2%	258 494	75.6%	341 704	28.9%
Bulk Water	29 751	3.8%	37 160	4.7%	40 728	5.2%	679 978	86.3%	787 618	66.5%
PAYE deductions	5 496	100.0%	-			-		-	5 496	.5%
VAT (output less input)	3 352	100.0%	-			-		-	3 352	.3%
Pensions / Retirement	9 976	100.0%	-			-		-	9 976	.8%
Loan repayments	300	6.7%	300	6.7%	300	6.7%	3 600	80.0%	4 500	.4%
Trade Creditors	37	.1%	2 962	10.4%	1 602	5.6%	23 966	83.9%	28 566	2.4%
Auditor-General		-	290	10.3%	1 118	39.5%	1 420	50.2%	2 828	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	76 876	6.5%	40 712	3.4%	98 995	8.4%	967 457	81.7%	1 184 040	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr German Ramathebane	057 391 3359
Financial Manager	Ms L B Williams (Acting)	057 391 3339

Source Local Government Database

## FREE STATE: NALA (FS185) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

	2013/14								201	2/13			
	Bud	get	First	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Operating Revenue and Expenditure													
Operating Revenue	362 214	330 157	101 312	28.0%	87 155	24.1%	31 749	9.6%	220 216	66.7%	13 655	16.9%	132.5%
Property rates	18 418	19 626	2 933	15.9%	2 997	16.3%	2 068	10.5%	7 998	40.7%	920	21.8%	124.9%
Property rates - penalties and collection charges	-	(6 999)	-	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue	97 838	64 691	14 222	14.5%	16 642	17.0%	10 488	16.2%	41 351	63.9%	5 014	28.3%	109.2%
Service charges - water revenue	47 072	68 481	16 050	34.1%	18 072	38.4%	11 263	16.4%	45 385	66.3%	4 187	31.3%	169.0%
Service charges - sanitation revenue	19 461	18 082	4 520	23.2%	4 522	23.2%	3 005	16.6%	12 046	66.6%	1 424	30.9%	111.1%
Service charges - refuse revenue	28 156	25 526	6 379	22.7%	6 384	22.7%	4 248	16.6%	17 011	66.6%	2 013	30.2%	111.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	50	50	10	19.9%	13	25.8%	7	13.1%	29	58.8%	5	-	30.0%
Interest earned - external investments	-	-	311	-	222	-	68	-	601	-	-	-	(100.0%)
Interest earned - outstanding debtors	10 520	-	3	-	-	-	3	-	6	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	70	70	-	-	-	-	0	-	0	-	-	-	(100.0%)
Licences and permits	1	3	1	120.0%	0	30.0%	0	11.6%	2	61.6%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	135 210	135 210	56 590	41.9%	37 956	28.1%	321	.2%	94 867	70.2%	-	(.1%)	(100.0%)
Other own revenue	5 417	5 417	294	5.4%	348	6.4%	278	5.1%	920	17.0%	82	32.1%	239.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	11	-	(100.0%)
Operating Expenditure	351 064	441 546	65 227	18.6%	60 717	17.3%	66 039	15.0%	191 983	43.5%	14 724	12.9%	348.5%
Employee related costs	102 580	103 782	26 522	25.9%	26 553	25.9%	17 766	17.1%	70 841	68.3%	5 890	23.2%	201.6%
Remuneration of councillors	7 498	7 249	1 714	22.9%	1 692	22.6%	1 194	16.5%	4 599	63.4%	572	8.4%	108.6%
Debt impairment	52 618		-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 659	84 659	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5 138		1 070	20.8%	1 963	38.2%	4 936	-	7 969	-	-	-	(100.0%)
Bulk purchases	92 112	97 112	20 215	21.9%	12 440	13.5%	28 502	29.3%	61 157	63.0%	5 913	15.4%	382.0%
Other Materials	6 910	10 846	1 236	17.9%	858	12.4%	964	8.9%	3 058	28.2%		-	(100.0%)
Contracted services	18 322	15 008	2 255	12.3%	4 247	23.2%	5 080	33.8%	11 582	77.2%	261	6.5%	1 844.0%
Transfers and grants	22 590	22 590	2 807	12.4%	2 985	13.2%	1 997	8.8%	7 790	34.5%	768	5.0%	159.9%
Other expenditure	20 637	100 300	9 004	43.6%	9 878	47.9%	5 600	5.6%	24 482	24.4%	1 319	17.4%	324.6%
Loss on disposal of PPE	-	-	403	-	101	-	-	-	504	-	-	-	-
Surplus/(Deficit)	11 150	(111 389)	36 085		26 439		(34 290)		28 234		(1 069)		
Transfers recognised - capital	72 565	- '	-	-	-	-		-	-	-		-	-
Contributions recognised - capital	_		_	_		_	_	-	_	-	-	_	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	83 715	(111 389)	36 085		26 439		(34 290)		28 234		(1 069)		
Taxation	-	-	-			-	-	-	-		-	-	-
Surplus/(Deficit) after taxation	83 715	(111 389)	36 085		26 439		(34 290)		28 234		(1 069)		
Attributable to minorities		(	-	-	- 20 107	-	(0.1270)				(1007)	-	-
Surplus/(Deficit) attributable to municipality	83 715	(111 389)	36 085		26 439		(34 290)		28 234		(1 069)		
	03 / 13	(111 309)	30 003		20 439		(34 290)		20 234		(1 009)		
Share of surplus/ (deficit) of associate		(444.555)				-	(0.4.555)	-		-	(4.5.5)	-	-
Surplus/(Deficit) for the year	83 715	(111 389)	36 085		26 439		(34 290)		28 234		(1 069)		

Part 2: Capital Revenue and Expenditure					201	10/14					201	10/10	
						13/14						12/13	
	Buc		First C			Quarter		Quarter		o Date	Third (		
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	83 715	76 101	20 143	24.1%	11 822	14.1%	13 598	17.9%	45 563	59.9%	15 277	48.0%	(11.0%)
					11 822	14.1%	13 598	25.6%			15 277		
National Government	72 565	52 565	20 095	27.7%		16.3%	13 4/2	25.6%	45 389	86.3%	15 2//	48.0%	(11.8%)
Provincial Government					-	-	-					-	-
District Municipality		20 000	-		-			-		-		-	-
Other transfers and grants				27.7%	-			-		-		-	
Transfers recognised - capital	72 565	72 565	20 095		11 822	16.3%	13 472	18.6%	45 389	62.6%	15 277	48.0%	(11.8%)
Borrowing Internally generated funds	11 150	3 536	48	.4%	-		125	3.5%	174	4.9%			(100.0%)
Public contributions and donations	11 150	3 330	40	.476			123	3.3%	1/4	4.9%			(100.0%)
Public contributions and donations													-
Capital Expenditure Standard Classification	83 715	76 101	20 143	24.1%	11 822	14.1%	13 598	17.9%	45 563	59.9%	15 277	48.0%	(11.0%)
Governance and Administration	5 150	800	48	.9%	-	-	125	15.7%	174	21.7%			(100.0%)
Executive & Council	4 150	300	-	-	-	-	-	-	-	-		-	
Budget & Treasury Office	750	-	-	-	-	-	125	-	125	-		-	(100.0%)
Corporate Services	250	500	48	19.4%	-	-	-	-	48	9.7%	-	-	-
Community and Public Safety	4 552	5 088	3 496	76.8%	1 592	35.0%	2 386	46.9%	7 474	146.9%	5 018	59.5%	(52.4%)
Community & Social Services	257	775	331	128.9%	444	172.9%	705	90.9%	1 479	190.9%	3 355	125.5%	(79.0%)
Sport And Recreation	4 295	4 313	3 165	73.7%	1 148	26.7%	1 682	39.0%	5 995	139.0%	1 663	28.2%	1.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-		-	-
Economic and Environmental Services	44 463	41 663	12 515	28.1%	7 887	17.7%	10 540	25.3%	30 941	74.3%	9 439	46.8%	11.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	44 463	41 663	12 515	28.1%	7 887	17.7%	10 540	25.3%	30 941	74.3%	9 439	46.8%	11.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 922	25 922	3 846	14.3%	945	3.5%		-	4 791	18.5%	820	69.4%	(100.0%)
Electricity	20 000	21 000	-	-	-	-	-	-	-	-	-	-	-
Water	-	1 000	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	6 922	3 922	3 846	55.6%	945	13.7%	-	-	4 791	122.2%	820	69.8%	(100.0%)
Waste Management			1	1							-	-	
Other	2 628	2 628	238	9.1%	1 399	53.2%	547	20.8%	2 184	83.1%	-	-	(100.0%)

					201	3/14					201	12/13	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
Differencedo	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										5		9	
Cash Flow from Operating Activities													
Receipts	380 659	402 723	106 187	27.9%	105 030	27.6%	29 062	7.2%	240 280	59.7%	-	50.7%	(100.0%)
Ratepayers and other	162 364	205 526	29 714	18.3%	26 937	16.6%	28 608	13.9%	85 260	41.5%	-	43.5%	(100.0%)
Government - operating	135 210	123 918	55 336	40.9%	37 956	28.1%	-	-	93 292	75.3%	-	42.0%	-
Government - capital	72 565	72 566	21 137	29.1%	40 137	55.3%	-	-	61 274	84.4%	-	-	-
Interest	10 520	714	-	-	-	-	454	63.6%	454	63.6%	-	-	(100.0%)
Dividends		-	-	-	-	-	-	-	-	-	-	-	-
Payments	(275 787)	(290 243)	(84 920)	30.8%	(86 974)	31.5%	(45 867)	15.8%	(217 762)	75.0%	-	48.8%	(100.0%)
Suppliers and employees	(248 059)	(262 515)	(84 920)	34.2%	(86 974)	35.1%	(45 867)	17.5%	(217 762)	83.0%	-	53.3%	(100.0%)
Finance charges	(5 138)	(5 138)	-	-		-	-	-	-		-	-	-
Transfers and grants	(22 590)	(22 590)	-	-		-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	104 872	112 480	21 267	20.3%	18 056	17.2%	(16 805)	(14.9%)	22 518	20.0%		305.5%	(100.0%)
Cash Flow from Investing Activities													
Receipts			400						400				
Proceeds on disposal of PPE	_		400	_		_		_	400	_		_	_
Decrease in non-current debtors			_	_		_	_	-	_	_	_	_	_
Decrease in other non-current receivables			_	_		_	_	-	_	_	_	_	_
Decrease (increase) in non-current investments			_	_		_	_	-	_	_	_	_	_
Payments	(83 715)		(3 176)	3.8%			(13 953)	-	(17 129)			12.2%	(100.0%)
Capital assets	(83 715)		(3 176)	3.8%		-	(13 953)		(17 129)			12.2%	(100.0%)
Net Cash from/(used) Investing Activities	(83 715)		(2 776)	3.3%	-	-	(13 953)	-	(16 729)	-		12.2%	(100.0%)
Cash Flow from Financing Activities													
Receipts			_			_		_					_
Short term loans													
Borrowing long term/refinancing			_	_		_			_				_
Increase (decrease) in consumer deposits		-	_	_	-	_	_	-	_	-	-	_	_
Payments				-		_							_
Repayment of borrowing	-		-	-		-			-	-	-	-	
Net Cash from/(used) Financing Activities			-	-		-		-		-	-	-	-
Net Increase/(Decrease) in cash held	21 157	112 480	18 491	87.4%	18 056	85.3%	(30 757)	(27.3%)	5 789	5.1%		.1%	(100.0%)
Cash/cash equivalents at the year begin:		-	15 231		33 722		51 778		15 231		1 206		4 192.5%
Cash/cash equivalents at the year end:	21 157	112 480	33 722	159.4%	51 778	244.7%	21 020	18.7%	21 020	18.7%	1 206	(2.3%)	1 642.6%
Castivasti equivalents at the year BNU:	21 157	112 480	33 /22	159.4%	31 / /8	244.776	21 020	18.7%	21 020	18.7%	1 200	(2.3%)	1 042.0%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-		-	-		-		
Trade Creditors	-	-	-	-	-	-	-	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	BC Mokomela	056 514 9200
Financial Manager	Mr S. Rusakwe	056 514 2205

Source Local Government Database

## FREE STATE: LEJWELEPUTSWA (DC18) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2013/14									201	2/13		
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
										5		5	
Operating Revenue and Expenditure													
Operating Revenue	106 308	106 308	45 061	42.4%	34 768	32.7%	678	.6%	80 506	75.7%	25 721	98.2%	(97.4%)
Property rates	-		-	-		-	-	-		-	-	-	-
Property rates - penalties and collection charges	-		-	-		-	-	-		-	-	-	-
Service charges - electricity revenue	-		-	-		-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-		-	-	-	-	-	-	-	-	-	-	
Interest earned - external investments	1 668	1 668	202	12.1%	658	39.5%	231	13.8%	1 091	65.4%	660	86.6%	(65.1%)
Interest earned - outstanding debtors	484	484	195	40.2%	259	53.6%	66	13.6%	520	107.4%	195	89.2%	(66.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-		-	-		-	-	-	-	-	-	-	-
Agency services	-	404.07/	-	-		-	-	-		75.50	-	-	- (00.001)
Transfers recognised - operational	104 076	104 076	44 598	42.9%	33 629	32.3%	300	.3%	78 527	75.5%	24 856	98.5%	(98.8%)
Other own revenue	80	80	66	82.8%	221	276.1%	82	102.0%	369	460.8%	10	76.8%	733.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	104 864	110 665	25 984	24.8%	26 479	25.3%	15 247	13.8%	67 711	61.2%	22 552	60.7%	(32.4%)
Employee related costs	56 466	55 934	13 577	24.0%	13 461	23.8%	9 225	16.5%	36 264	64.8%	11 974	69.0%	(23.0%)
Remuneration of councillors	8 374	8 374	2 017	24.1%	2 069	24.7%	1 710	20.4%	5 796	69.2%	2 242	76.0%	(23.7%)
Debt impairment	-		-	-		-	-	-		-	-	-	-
Depreciation and asset impairment	6 027	6 027	-	-	1 520	25.2%	481	8.0%	2 001	33.2%	-	-	(100.0%)
Finance charges	2 583	2 583	666	25.8%	666	25.8%	444	17.2%	1 776	68.8%	689	75.8%	(35.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-		-	-		-	-	-	-	-	-	-	-
Transfers and grants	4 450	5 950	2 500	56.2%	246	5.5%	101	1.7%	2 846	47.8%	790	98.9%	(87.3%)
Other expenditure	26 965	31 798	7 224	26.8%	8 518	31.6%	3 280	10.3%	19 021	59.8%	6 857	54.8%	(52.2%)
Loss on disposal of PPE	-	-	-	-	-	-	7	-	7	-	-	-	(100.0%)
Surplus/(Deficit)	1 444	(4 357)	19 077		8 288		(14 569)		12 795		3 169		
Transfers recognised - capital	-		-	-		-		-	-	-	-	-	-
Contributions recognised - capital	-		-			-		-		-	-		-
Contributed assets	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 444	(4 357)	19 077		8 288		(14 569)		12 795		3 169		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 444	(4 357)	19 077		8 288		(14 569)		12 795		3 169		
Attributable to minorities	1	(. 507)		-			(507)			-			-
Surplus/(Deficit) attributable to municipality	1 444	(4 357)	19 077		8 288		(14 569)		12 795		3 169		
Share of surplus/ (deficit) of associate	1 444	(4 357)	19077		0 200		(14 309)		12 /93	_	3 109		
	1 444	(4 357)	19 077	-	8 288	_	(14 569)		12 795		3 169	_	
Surplus/(Deficit) for the year	1 444	(4 357)	19 077		8 288		(14 569)		12 /95		3 169		

					201	3/14					201	12/13	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	3 975	2 611	171	4.3%	1 464	36.8%	287	11.0%	1 921	73.6%	182	71.6%	57.5%
		2011			1 404	30.8%						/1.0%	37.3%
National Government			-			-	-					-	
Provincial Government			-			-		-				-	
District Municipality			-			-		-				-	
Other transfers and grants			-	-		-		-				-	
Transfers recognised - capital	-		-	-	-	-	-	-	-	-	-	-	-
Borrowing													
Internally generated funds	3 975	2 611	171	4.3%	1 464	36.8%	287	11.0%	1 921	73.6%	182	71.6%	57.5%
Public contributions and donations	-		-	-		-		-	-	-	-	-	-
Capital Expenditure Standard Classification	3 975	2 611	171	4.3%	1 464	36.8%	287	11.0%	1 921	73.6%	182	71.6%	
Governance and Administration	3 157	2 034	92	2.9%	1 308	41.4%	126	6.2%	1 525		162	77.9%	(22.5%)
Executive & Council	2 704	1 344	27	1.0%	1 233	45.6%	69	5.1%	1 329	98.9%	41	90.2%	66.3%
Budget & Treasury Office	83	320	1	1.4%	16	19.4%	12	3.6%	29	9.0%	121	68.8%	(90.4%)
Corporate Services	370	370	64	17.2%	59	15.9%	45	12.2%	168	45.3%	-	94.9%	(100.0%)
Community and Public Safety	150	140	40	27.0%	25	16.6%	5	3.6%	71	50.4%	-	-	(100.0%)
Community & Social Services	150	140	40	27.0%	25	16.6%	5	3.6%	71	50.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	669	437	38	5.7%	131	19.6%	156	35.7%	325	74.4%	20	26.4%	678.6%
Planning and Development	50	50	18	36.7%	17	33.7%	10	20.8%	46	91.2%	-	15.0%	(100.0%)
Road Transport			-	-		-		-	-		-	-	
Environmental Protection	619	387	20	3.2%	114	18.4%	146	37.6%	280	72.2%	20	29.3%	626.9%
Trading Services	-		-	-		-		-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other			-			-		-					

					201	3/14					201	2/13	
	Bud	lget	First 0	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities													
Receipts	106 224	105 824	91 607	86.2%	75 036	70.6%	77 396	73.1%	244 038	230.6%	71 251	92.6%	8.6%
Ratepayers and other	480	80	46 807	9 751.5%	40 748	8 489.2%	51 075	63 843.2%	138 630	173 288.0%	46 144	90.7%	10.7%
Government - operating	104 076	104 076	44 597	42.9%	33 629	32.3%	25 566	24.6%	103 792	99.7%	24 447	95.5%	4.6%
Government - capital			-	-		-		-	-		-		-
Interest	1 668	1 668	202	12.1%	658	39.5%	755	45.2%	1 615	96.8%	660	82.8%	14.3%
Dividends			-	-		-		-	-		-		-
Payments	(99 337)	(103 432)	(87 027)	87.6%	(73 690)	74.2%	(42 428)		(203 144)		(34 499)	77.5%	23.0%
Suppliers and employees	(92 304)	(94 899)	(84 527)	91.6%	(73 690)	79.8%	(41 181)	43.4%	(199 398)	210.1%	(33 709)	77.1%	22.2%
Finance charges	(2 583)	(2 583)		-	-	-		-		-		-	-
Transfers and grants	(4 450)	(5 950)	(2 500)	56.2%	-	-	(1 246)	20.9%	(3 746)	63.0%	(790)	100.0%	57.7%
Net Cash from/(used) Operating Activities	6 887	2 392	4 580	66.5%	1 346	19.5%	34 968	1 461.7%	40 894	1 709.3%	36 752	5 957.4%	(4.9%)
Cash Flow from Investing Activities													
Receipts	3 500												-
Proceeds on disposal of PPE	-		-			-			-				-
Decrease in non-current debtors			-	-		-							-
Decrease in other non-current receivables			-	-		-							-
Decrease (increase) in non-current investments	3 500	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 975)	(2 611)	(171)	4.3%	(1 464)	36.8%	(287)	11.0%	(1 921)	73.6%	(182)	74.8%	57.5%
Capital assets	(3 975)	(2 611)	(171)	4.3%	(1 464)	36.8%	(287)	11.0%	(1 921)	73.6%	(182)	74.8%	57.5%
Net Cash from/(used) Investing Activities	(475)	(2 611)	(171)	35.9%	(1 464)	308.1%	(287)	11.0%	(1 921)	73.6%	(182)	74.8%	57.5%
Cash Flow from Financing Activities													
Receipts			_			_		_			_		_
Short term loans				-							-		
Borrowing long term/refinancing	_	_	_	_		_			_	-			_
Increase (decrease) in consumer deposits	-		_	-	_	_	-		_	-	_	-	
Payments	(1 847)	(2 118)			(2 084)	112.8%			(2 084)	98.4%			_
Repayment of borrowing	(1 847)	(2 118)	-		(2 084)	112.8%			(2 084)	98.4%		-	-
Net Cash from/(used) Financing Activities	(1 847)	(2 118)	-	-	(2 084)	112.8%		-	(2 084)	98.4%			-
Net Increase/(Decrease) in cash held	4 565	(2 336)	4 409	96.6%	(2 202)	(48.2%)	34 681	(1 484.4%)	36 889	(1 578,9%)	36 570	(1 703.3%)	(5.2%)
Cash/cash equivalents at the year begin:	32 457	14 982	3 936	12.1%	8 345	25.7%	6 143	41.0%	3 936	26.3%	3 934	80.1%	
. , , ,													
Cash/cash equivalents at the year end:	37 022	12 646	8 345	22.5%	6 143	16.6%	40 824	322.8%	40 824	322.8%	40 504	1 361.1%	.8%

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to	Impairment - Counc
R thousands	Amount	- %	Amount	%	Amount	%	Amount	%	Amount	%	Amount	tors %	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water			-			-				-			
Trade and Other Receivables from Exchange Transactions - Electricity			-			-				-			
Receivables from Non-exchange Transactions - Property Rates			-		-	-	-	-			-	-	
Receivables from Exchange Transactions - Waste Water Management			-		-	-	-	-			-	-	
Receivables from Exchange Transactions - Waste Management			-		-	-	-	-			-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 245	100.0%	1 245	100.0%	-	-	-
Total By Income Source	-	-	-	-	-	-	1 245	100.0%	1 245	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State			-		-	-	-	-			-	-	
Commercial			-		-	-	-	-			-	-	
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 245	100.0%	1 245	100.0%	-	-	-
Total By Customer Group	-	-	-	-	-	-	1 245	100.0%	1 245	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	90 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	980	100.0%	-	-	-	-	-	-	980	100.0
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	
Total	980	100.0%	-	-	-	-	-	-	980	100.09

Contact Details

Municipal Manager	Ms Palesa Kaota	057 391 8905
Financial Manager	Mr P Pitso	057 391 8903

Source Local Government Database

# FREE STATE: SETSOTO (FS191) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experience	2013/14									201	2/13		
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
Difference	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		Dauget	
Operating Revenue and Expenditure													
Operating Revenue	371 942	371 942	131 815	35.4%	90 963	24.5%	88 240	23.7%	311 018	83.6%	73 680	90.0%	19.8%
Property rates	26 809	26 809	38 114	142.2%	(1)	-	-	-	38 113	142.2%	3 730	167.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	60 323	60 323	13 120	21.8%	13 740	22.8%	14 459	24.0%	41 320	68.5%	12 827	81.4%	12.79
Service charges - water revenue	27 429	27 429	7 572	27.6%	7 236	26.4%	6 584	24.0%	21 392	78.0%	5 145	78.7%	28.09
Service charges - sanitation revenue	15 245	15 245	4 308	28.3%	3 707	24.3%	3 550	23.3%	11 564	75.9%	2 035	66.3%	74.49
Service charges - refuse revenue	17 955	17 955	5 088	28.3%	4 366	24.3%	4 167	23.2%	13 622	75.9%	2 412	66.6%	72.89
Service charges - other	-		-	-		-	-	-	-	-	-	-	-
Rental of facilities and equipment	752	752	22	2.9%	40	5.4%	298	39.6%	360	47.9%	29	11.1%	932.09
Interest earned - external investments	600	600	160	26.7%	36	6.0%	2 005	334.2%	2 201	366.9%	78	10.1%	2 461.7%
Interest earned - outstanding debtors	30 000	30 000	2 933	9.8%	4 707	15.7%	5 026	16.8%	12 666	42.2%	7 452	148.7%	(32.6%
Dividends received	-	-	-	-	30	-	-	-	30	-	-	-	-
Fines	270	270	122	45.3%	74	27.4%	785	290.9%	982	363.6%	139	120.9%	463.6%
Licences and permits	12	12	3	22.2%	2	20.1%	0	2.6%	5	44.8%	1	138.6%	(76.0%
Agency services	-	-	97	-	17	-	-	-	115	-	-	-	-
Transfers recognised - operational	172 835	172 835	59 951	34.7%	56 051	32.4%	49 401	28.6%	165 402	95.7%	38 967	91.4%	26.89
Other own revenue	19 712	19 712	325	1.7%	958	4.9%	1 964	10.0%	3 247	16.5%	859	13.9%	128.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	4	-	(100.0%)
Operating Expenditure	493 766	493 766	89 094	18.0%	71 684	14.5%	69 160	14.0%	229 937	46.6%	59 287	55.2%	16.7%
Employee related costs	123 170	123 170	31 137	25.3%	32 123	26.1%	31 621	25.7%	94 880	77.0%	27 251	89.5%	16.0%
Remuneration of councillors	8 944	8 944	2 131	23.8%	2 145	24.0%	2 748	30.7%	7 024	78.5%	2 327	64.3%	18.1%
Debt impairment	53 328	53 328	7 483	14.0%	-	-	-	-	7 483	14.0%	-	-	-
Depreciation and asset impairment	165 501	165 501	13 742	8.3%		-	-	-	13 742	8.3%	-	-	-
Finance charges	1 880	1 880	8	.4%	29	1.6%	14	.8%	52	2.8%	50	21.4%	(71.1%)
Bulk purchases	54 000	54 000	20 268	37.5%	11 255	20.8%	9 920	18.4%	41 443	76.7%	5 940	82.8%	67.09
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 705	14 705	5 257	35.8%	9 343	63.5%	8 946	60.8%	23 547	160.1%	3 224	-	177.5%
Transfers and grants	15 665	15 665	436	2.8%	1 581	10.1%	1 161	7.4%	3 178	20.3%	3 698	21.6%	(68.6%
Other expenditure	56 572	56 572	8 632	15.3%	15 208	26.9%	14 750	26.1%	38 590	68.2%	16 798	50.4%	(12.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(121 824)	(121 824)	42 722		19 279		19 080		81 081		14 393		
Transfers recognised - capital	68 887	68 887	29 680	43.1%	-	-	-	-	29 680	43.1%	-	-	-
Contributions recognised - capital	-		-	-		-			-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(52 937)	(52 937)	72 402		19 279		19 080		110 761		14 393		
Taxation	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(52 937)	(52 937)	72 402		19 279		19 080		110 761		14 393		
Attributable to minorities		,,	-		-	-		-	-	-		-	-
Surplus/(Deficit) attributable to municipality	(52 937)	(52 937)	72 402		19 279		19 080		110 761		14 393		
Share of surplus/ (deficit) of associate	(32 737)	(32 737)	72 402		17217		17000		110 701		17 373		
Surplus/(Deficit) for the year	(52 937)	(52 937)	72 402	_	19 279	-	19 080		110 761		14 393	-	-
outplus/(Deficit) for the year	(52 937)	(32 937)	12 402		19 2 / 9		19 080		110 /61		14 393		

					201	3/14					201	2/13	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third 0	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	80 109	86 672	14 346	17.9%	21 939	27.4%	16 365	18.9%	52 650	60.7%	18 733	62.6%	(12.6%)
		74 977	14 346	20.8%	21 939	27.4% 31.8%	16 365	21.8%	52 650	70.2%	18 733	63.6%	
National Government	68 887		14 346		21 939	31.8%	16 365	21.8%	52 650		18 /33	50.4%	(12.6%)
Provincial Government		5 000	-			-		-		-	-	50.4%	-
District Municipality	1 622		-			-		-		-	-	-	-
Other transfers and grants													
Transfers recognised - capital	70 509	79 977	14 346	20.3%	21 939	31.1%	16 365	20.5%	52 650	65.8%	18 733	62.6%	(12.6%)
Borrowing			-			-		-		-	-	-	-
Internally generated funds	9 600		-			-		-		-	-	-	-
Public contributions and donations		6 695	-	-	-	-	-	-			-	-	-
Capital Expenditure Standard Classification	80 109	86 672	14 346	17.9%	21 939	27.4%	16 365	18.9%	52 650	60.7%	18 733	62.6%	(12.6%)
Governance and Administration	4 750	17 074	2 155	45.4%	3 148	66.3%	4 116	24.1%	9 418	55.2%	-	-	(100.0%)
Executive & Council	530		-	-		-		-		-	-	-	-
Budget & Treasury Office	3 220	2 300	-	-		-		-		-	-	-	-
Corporate Services	1 000	14 774	2 155	215.5%	3 148	314.8%	4 116	27.9%	9 418	63.7%	-	-	(100.0%)
Community and Public Safety	10 495	12 792	3 190	30.4%	4 554	43.4%	4 103	32.1%	11 847	92.6%	3 448	50.5%	19.0%
Community & Social Services	-		-	-		-		-		-	-	-	-
Sport And Recreation	10 495	12 342	3 190	30.4%	4 554	43.4%	4 103	33.2%	11 847	96.0%	3 448	50.5%	19.0%
Public Safety	-	120	-	-		-		-		-	-	-	-
Housing	-	330	-	-		-		-		-	-	-	-
Health	-		-	-		-		-		-	-	-	-
Economic and Environmental Services	1 888	2 300	-	-		-	399	17.4%	399	17.4%	264	114.9%	51.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 888	2 300	-	-	-	-	399	17.4%	399	17.4%	264	114.9%	51.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	62 976	54 505	9 001	14.3%	14 237	22.6%	7 748	14.2%	30 986	56.8%	15 021	64.2%	(48.4%)
Electricity	261	3 034	809	310.4%	38	14.5%	-	-	846	27.9%	1 824	895.3%	(100.0%)
Water	18 849	16 261	1 368	7.3%	4 193	22.2%	566	3.5%	6 127	37.7%	10 324	71.0%	(94.5%)
Waste Water Management	31 036	16 251	2 288	7.4%	5 827	18.8%	2 569	15.8%	10 684	65.7%	2 710	33.2%	(5.2%)
Waste Management	12 830	18 959	4 536	35.4%	4 180	32.6%	4 613	24.3%	13 328	70.3%	163	-	2 735.1%
Other			-			-				-	-		-

					201	3/14					201	2/13	
	Bud	lget	First 0	Quarter	Second	Quarter	Third (	Quarter	Year t	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	390 182	351 802	129 371	33.2%	127 286	32.6%	88 322	25.1%	344 979	98.1%	114 156	110.3%	(22.6%)
Ratepayers and other	127 460	90 903	30 552	24.0%	30 120	23.6%	35 827	39.4%	96 499		34 331	132.1%	4.4%
Government - operating	172 835	173 335	71 899	41.6%	55 531	32.1%	41 779	24.1%	169 209	97.6%	39 294	80.6%	6.39
Government - capital	68 887	73 887	26 323	38.2%	41 121	59.7%	10 069	13.6%	77 513	104.9%	39 966	2 410.4%	(74.8%
Interest	21 000	13 647	597	2.8%	484	2.3%	647	4.7%	1 728	12.7%	564	32.6%	14.79
Dividends	-	30	-	-	30	-	-	-	30	99.9%		-	-
Payments	(271 265)	(237 674)	(77 982)	28.7%	(89 017)	32.8%	(70 291)	29.6%	(237 290)	99.8%	(63 175)	98.1%	11.3%
Suppliers and employees	(253 720)	(221 380)	(77 041)	30.4%	(84 238)	33.2%	(69 115)	31.2%	(230 394)	104.1%	(62 099)	110.9%	11.3%
Finance charges	(1 880)	(908)	(46)	2.4%	(516)	27.4%	(14)	1.6%	(576)		(51)	295.8%	(71.6%)
Transfers and grants	(15 665)	(15 386)	(896)	5.7%	(4 264)	27.2%	(1 161)	7.5%	(6 321)	41.1%		11.7%	13.2%
Net Cash from/(used) Operating Activities	118 917	114 128	51 389	43.2%	38 269	32.2%	18 031	15.8%	107 688	94.4%	50 981	146.0%	(64.6%)
Cash Flow from Investing Activities													
Receipts	4		8 285	207 118.0%	6 123	153 086.5%	-	-	14 408	-	10	1.2%	(100.0%)
Proceeds on disposal of PPE			8 285	-	6 123	-			14 408		10	.8%	(100.0%)
Decrease in non-current debtors			-	-		-							
Decrease in other non-current receivables	4		-	-		-							
Decrease (increase) in non-current investments			-	-		-							
Payments	(80 109)	(86 672)	(16 618)	20.7%	(23 793)	29.7%	(17 729)	20.5%	(58 141)	67.1%	(16 781)	61.6%	5.7%
Capital assets	(80 109)	(86 672)	(16 618)	20.7%	(23 793)	29.7%	(17 729)	20.5%	(58 141)	67.1%	(16 781)	61.6%	5.7%
Net Cash from/(used) Investing Activities	(80 105)	(86 672)	(8 334)	10.4%	(17 669)	22.1%	(17 729)	20.5%	(43 732)	50.5%	(16 771)	63.0%	5.7%
Cash Flow from Financing Activities													
Receipts	5		(16)	(322.4%)	37	749.0%	30		51		530	14 850.4%	(94.3%)
Short term loans						-	-	-	-				(* 1.2.5
Borrowing long term/refinancing	_		_	_		_	_	-	_		-	_	-
Increase (decrease) in consumer deposits	5		(16)	(322.4%)	37	749.0%	30		51		530	14 850.4%	(94.3%
Payments	(977)	(460)	(195)		(399)	40.8%	(216)	47.0%	(809)	176.0%		16.4%	(100.0%)
Repayment of borrowing	(977)	(460)	(195)		(399)	40.8%	(216)		(809)			16.4%	(100.0%)
Net Cash from/(used) Financing Activities	(972)	(460)	(211)		(361)	37.2%	(186)		(758)		530	(1.3%)	
Net Increase/(Decrease) in cash held	37 840	26 996	42 844	113.2%	20 238	53.5%	115	.4%	63 198	234.1%	34 740	1 213.2%	(99.7%)
Cash/cash equivalents at the year begin:		22 491	20 624		63 468	-	83 707	372.2%	20 624	91.7%		100.0%	206.0%
Cash/cash equivalents at the year end:	37 840	49 488	63 468	167.7%	83 707	221.2%	83 822	169.4%	83 822	169.4%	62 096	(777.5%)	35.0%
Casricasri equivalents at the year eff0:	37 840	49 488	63 468	167.7%	83 /0/	221.2%	83 822	169.4%	83 822	169.4%	62 096	(111.5%)	35.0%

Part 4: Debtor Age Analysis

·	0 - 30	Dave	31 - 60 Days	_	61 - 90 Davs	·	Over 90 Days	_	Total		Actual Bad Deb	ts Written Off to	Impairment
	0 - 30	Days	31 - 00 Days		01 - 70 Days		Over 70 Days		iotai		Deb	itors	Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 489	3.9%	2 517	4.0%	2 199	3.5%	55 833	88.6%	63 038	26.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 319	9.3%	1 805	5.1%	1 396	3.9%	29 007	81.6%	35 527	15.0%	-	-	
Receivables from Non-exchange Transactions - Property Rates	5 552	20.9%	1 112	4.2%	1 023	3.9%	18 848	71.0%	26 536	11.2%	-	-	
Receivables from Exchange Transactions - Waste Water Management	1 466	3.1%	1 473	3.2%	1 406	3.0%	42 269	90.7%	46 614	19.7%	-	-	
Receivables from Exchange Transactions - Waste Management	2 349	3.9%	1 737	2.9%	1 660	2.8%	54 222	90.4%	59 967	25.4%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-		-	-	-		-	-	-	
Interest on Arrear Debtor Accounts	-			-		-	-	-		-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-		-	-	-		-	-	-	
Other	193	4.2%	101	2.2%	185	4.0%	4 130	89.6%	4 608	2.0%		-	
Total By Income Source	15 368	6.5%	8 744	3.7%	7 870	3.3%	204 309	86.5%	236 291	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 840	40.2%	713	5.9%	533	4.4%	5 952	49.4%	12 038	5.1%	-	-	-
Commercial	1 062	9.8%	659	6.1%	438	4.0%	8 660	80.1%	10 818	4.6%	-	-	-
Households	9 465	4.4%	7 372	3.5%	6 898	3.2%	189 672	88.9%	213 407	90.3%	-	-	-
Other	0	.8%	0	.8%	1	3.7%	25	94.7%	27	-	-	-	-
Total By Customer Group	15 368	6.5%	8 744	3.7%	7 870	3.3%	204 309	86.5%	236 291	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-		-
Trade Creditors	119	18.2%	410	62.7%	(129)	(19.7%)	254	38.9%	654	100.0
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	
Total	119	18.2%	410	62.7%	(129)	(19.7%)	254	38.9%	654	100.09

Contact Details

Municipal Manager

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Randa	051 032 0301

Source Local Government Database

# FREE STATE: DIHLABENG (FS192) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	3/14						2012/13		
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	1	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14	
Operating Revenue and Expenditure														
Operating Revenue	555 343	555 343	176 454	31.8%	148 650	26.8%	136 090	24.5%	461 194	83.0%	123 562	80.8%	10.1%	
Property rates	76 950	76 950	25 192	32.7%	17 372	22.6%	17 110	22.2%	59 675	77.6%	15 220	82.9%	12.4%	
Property rates - penalties and collection charges	-	-	1	-	1	-	-	-	1	-	-	-	-	
Service charges - electricity revenue	165 400	165 400	48 952	29.6%	38 212	23.1%	37 883	22.9%	125 047	75.6%	33 919	70.0%	11.7%	
Service charges - water revenue	52 652	52 652	15 187	28.8%	17 747	33.7%	16 513	31.4%	49 448	93.9%	12 756	78.7%	29.5%	
Service charges - sanitation revenue	41 895	41 895	10 403	24.8%	10 781	25.7%	10 585	25.3%	31 770	75.8%	9 620	-	10.0%	
Service charges - refuse revenue	41 828	41 828	9 833	23.5%	10 027	24.0%	10 012	23.9%	29 872	71.4%	9 309	36.7%	7.5%	
Service charges - other	-		169	-	265	-	268	-	703	-	200	-	33.6%	
Rental of facilities and equipment	4 165	4 165	695	16.7%	2 002	48.1%	733	17.6%	3 429	82.3%	839	66.3%	(12.6%)	
Interest earned - external investments	-		1	-	3	-	3	-	7	-	1	-	206.5%	
Interest earned - outstanding debtors	25 085	25 085	6 039	24.1%	6 449	25.7%	7 119	28.4%	19 606	78.2%		79.9%	33.0%	
Dividends received	-		400	-	306	-	300	-	1 006	-	300	-		
Fines	3 852	3 852	2 197	57.0%	641	16.7%	1 923	49.9%	4 761	123.6%	2 500	-	(23.1%)	
Licences and permits	-		-	-	-	-	-	-	-	-	-	-	-	
Agency services	-		-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	133 174	133 174	56 496	42.4%	43 743	32.8%	32 600	24.5%	132 838	99.7%	32 830	100.4%	(.7%)	
Other own revenue	9 593	9 593	889	9.3%	1 101	11.5%	1 042	10.9%	3 031	31.6%	646	15.2%	61.3%	
Gains on disposal of PPE	749	749	-	-	-	-	-	-	-	-	71	-	(100.0%)	
Operating Expenditure	536 894	536 894	76 588	14.3%	128 179	23.9%	109 603	20.4%	314 370	58.6%	87 016	59.3%	26.0%	
Employee related costs	161 408	161 408	42 335	26.2%	42 271	26.2%	41 859	25.9%	126 465	78.4%	38 810	77.9%	7.9%	
Remuneration of councillors	12 671	12 671	3 093	24.4%	3 008	23.7%	3 697	29.2%	9 798	77.3%	3 044	80.0%	21.4%	
Debt impairment	33 392	33 392	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	41 083	41 083	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	4 734	4 734	1	-	51	1.1%	694	14.7%	746	15.8%	411	-	68.9%	
Bulk purchases	124 059	124 059	3 842	3.1%	40 628	32.7%	25 281	20.4%	69 751	56.2%	16 423	53.9%	53.9%	
Other Materials	28 491	28 491	5 714	20.1%	7 808	27.4%	10 376	36.4%	23 899	83.9%	4 946	127.3%	109.8%	
Contracted services	22 856	22 856	3 716	16.3%	3 159	13.8%	2 502	10.9%	9 377	41.0%	2 711	-	(7.7%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	108 200	108 200	17 887	16.5%	31 253	28.9%	25 194	23.3%	74 334	68.7%	20 670	50.0%	21.9%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	18 449	18 449	99 865		20 471		26 487		146 824		36 547			
Transfers recognised - capital	72 196	72 196	6 399	8.9%	32 962	45.7%	22 588	31.3%	61 949	85.8%	20 922	-	8.0%	
Contributions recognised - capital	-		-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	90 645	90 645	106 264		53 434		49 075		208 773		57 468			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	90 645	90 645	106 264		53 434		49 075		208 773		57 468			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	90 645	90 645	106 264		53 434		49 075		208 773		57 468			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-		-	
Surplus/(Deficit) for the year	90 645	90 645	106 264		53 434		49 075		208 773		57 468			

					201	3/14					201	12/13	
	Bud	lget	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third 0	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	90 646	90 646	21 639	23.9%	14 993	16.5%	14 803	16.3%	51 434	56.7%	32 595	85.8%	(54.6%)
National Government	72 196	72 196	10 209	14.1%	12 988	18.0%	13 018		36 215	50.2%	25 767	84.2%	(49.5%)
Provincial Government	72 170	72 170	10 207	14.170	12 700	10.070	13010	10.070	30 2 13	30.270	23 707	04.270	(47.570)
District Municipality													
Other transfers and grants													
Transfers recognised - capital	72 196	72 196	10 209	14.1%	12 988	18.0%	13 018	18.0%	36 215	50.2%	25 767	84.2%	(49.5%
Borrowing	72 170	72 170	10 207		12 700	10.070		10.070		- 00.270	20707		(17.070
Internally generated funds	18 450	18 450	11 430	62.0%	2 005	10.9%	1 785	9.7%	15 220	82.5%	6 828	91.6%	(73.9%)
Public contributions and donations			-	-		-	-	-		-		-	
Capital Expenditure Standard Classification	90 646	90 646	21 639	23.9%	14 993	16.5%	14 803	16.3%	51 434	56.7%	32 595	85.8%	(54.6%
Governance and Administration	4 339	4 339											
Executive & Council	4 339	4 339				-					-	-	
Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	23 195	23 195	-	-			-				-	-	-
Community & Social Services	23 195	23 195	-	-		-	-	-			-	-	-
Sport And Recreation			-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 136	9 136	21 639	236.9%	14 993	164.1%	14 803	162.0%	51 434	563.0%	24 339	224.0%	(39.2%)
Planning and Development		-	21 343	-	14 184	-	14 564	-	50 091		-	-	(100.0%
Road Transport	9 136	9 136	296	3.2%	809	8.9%	238	2.6%	1 344	14.7%	24 339	223.7%	(99.0%
Environmental Protection		-	-	-		-	-	-	-		-	-	-
Trading Services	53 976	53 976	-	-	-	-	-	-	-	-	8 256	62.3%	(100.0%)
Electricity	1 538	1 538	-	-	-	-	-	-	-	-		-	
Water			-	-	-	-	-	-	-	-	8 256	-	(100.0%
Waste Water Management	52 438	52 438	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

					201	3/14					201	2/13	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	
Difference	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										Dauget		Dauger	
Cash Flow from Operating Activities													
Receipts	628 540	628 540	183 053	29.1%	181 613	28.9%	158 678	25.2%	523 344	83.3%	144 484	87.2%	9.8%
Ratepayers and other	397 085	397 085	113 718	28.6%	98 150	24.7%	96 069	24.2%	307 937	77.5%	85 579	73.5%	12.3%
Government - operating	133 174	133 174	56 496	42.4%	500	.4%	32 600	24.5%	89 596	67.3%	32 331	100.0%	.8%
Government - capital	73 196	73 196	6 399	8.7%	76 205	104.1%	22 588	30.9%	105 192	143.7%	20 922	151.0%	8.0%
Interest	25 085	25 085	6 040	24.1%	6 452	25.7%	7 122	28.4%	19 613	78.2%	5 352	79.9%	33.1%
Dividends	-		400	-	306	-	300	-	1 006		300	-	-
Payments	(535 615)	(535 615)	(80 652)		(132 114)	24.7%	(113 251)	21.1%	(326 017)	60.9%	(90 152)	68.7%	25.6%
Suppliers and employees	(457 685)	(457 685)	(80 651)	17.6%	(132 063)	28.9%	(112 557)	24.6%	(325 271)	71.1%	(89 741)	69.2%	25.4%
Finance charges	(4 734)	(4 734)	(1)	-	(51)	1.1%	(694)	14.7%	(746)	15.8%	(411)	21.4%	68.9%
Transfers and grants	(73 196)	(73 196)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92 925	92 925	102 400	110.2%	49 499	53.3%	45 427	48.9%	197 327	212.4%	54 332	155.9%	(16.4%)
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE			-			-							-
Decrease in non-current debtors				-		-						-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 196)	(73 196)	-	-		-		-			-	-	-
Capital assets	(73 196)	(73 196)	-	-		-	-	-	-	-		-	-
Net Cash from/(used) Investing Activities	(73 196)	(73 196)	-	-		-		-		-			-
Cash Flow from Financing Activities													
Receipts													
Short term loans			_	_		_		_		_		_	_
Borrowing long term/refinancing	_	_	_	_		_	_	-	_	_	_	_	_
Increase (decrease) in consumer deposits			-			-							-
Payments			-	-		-		-		-	-		-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-		-	-		-							-
Net Increase/(Decrease) in cash held	19 729	19 729	102 400	519.0%	49 499	250.9%	45 427	230.3%	197 327	1 000.2%	54 332	187.6%	(16.4%)
Cash/cash equivalents at the year begin:	(2 241)	(2 241)	(79 548)		22 853	(1 019.8%)	72 352	(3 228.5%)	(79 548)		132 464		(45.4%)
Cash/cash equivalents at the year end:	17 488	17 488	22 853	130.7%	72 352	413.7%	117 779	673.5%	117 779		186 796	187.6%	(36.9%)
Castivasti equivalents at the year eff0:	17 488	17 488	22 803	130.7%	12 352	413.776	117 779	0/3.5%	117 779	0/3.5%	180 /90	187.0%	(30.9%)

Part 4: Debtor Age Analysis

·	0 - 30	Dave	31 - 60 Days	_	61 - 90 Davs	·	Over 90 Days		Total		Actual Bad Deb	ts Written Off to	Impairment
	0 - 30	Days	31 - 00 Days		01 - 70 Days		Over 70 Days		i Otal		Deb	tors	Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	5 483	4.3%	4 943	3.9%	3 875	3.1%	111 931	88.7%	126 232	26.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 148	42.7%	2 105	9.8%	1 352	6.3%	8 815	41.2%	21 420	4.4%	-	-	
Receivables from Non-exchange Transactions - Property Rates	5 143	10.6%	2 102	4.4%	1 660	3.4%	39 395	81.6%	48 299	10.0%	-	-	
Receivables from Exchange Transactions - Waste Water Management	3 403	4.5%	2 109	2.8%	1 982	2.6%	68 477	90.1%	75 970	15.8%	-	-	
Receivables from Exchange Transactions - Waste Management	3 110	3.0%	2 494	2.4%	2 437	2.4%	95 149	92.2%	103 190	21.4%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-		-		-	-		-	-	-
Interest on Arrear Debtor Accounts	2 566	2.7%	2 483	2.6%	2 291	2.4%	89 418	92.4%	96 757	20.1%	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-		-		-		-	-	-	-		
Other	588	6.0%	979	10.0%	401	4.1%	7 847	80.0%	9 815	2.0%	-	-	-
Total By Income Source	29 440	6.1%	17 215	3.6%	13 998	2.9%	421 031	87.4%	481 683	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29 440	6.1%	17 215	3.6%	13 998	2.9%	421 031	87.4%	481 683	100.0%	-	-	-
Total By Customer Group	29 440	6.1%	17 215	3.6%	13 998	2.9%	421 031	87.4%	481 683	100.0%	-	-	-

Part 5: Creditor Age Analysis

•	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 905	16.0%	8 477	17.1%	8 051	16.3%	25 091	50.7%	49 525	94.7%
Bulk Water		-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-		-		
VAT (output less input)	-	-	-	-	-	-		-		
Pensions / Retirement	-	-	-	-	-	-		-		
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	1 321	47.6%	1 090	39.2%	367	13.2%	-	-	2 778	5.3%
Auditor-General	-	-	-	-	-	-		-		
Other	-	-	-	-	-	-	-	-	-	-
Total	9 226	17.6%	9 567	18.3%	8 418	16.1%	25 091	48.0%	52 302	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr T E Tsoaeli	058 303 5732
Financial Manager	Mr Raymond Provis	058 303 5732

Source Local Government Database

### FREE STATE: NKETOANA (FS193) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

				201	3/14					201	2/13	
Bud	get	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
												34.0%
		9 185	49.4%	3 698	19.9%	2 104	11.3%	14 987	80.6%	728	80.1%	188.9%
		-	-		-		-	-	-		-	-
				1 113	3.7%							170.7%
				1	-							292.5%
				-	-							350.3%
	16 299		27.7%		-	4 448	27.3%		55.0%	1 222	56.6%	263.9%
	-		-		-	-	-		-	-	-	-
												3.3%
												661.0%
	2 000			4 603	230.2%		257.2%		/04./%	1 656	47.0%	210.6%
										· .		
1 500	1 500			20	1.3%	36	2.4%		4.9%	14	97.1%	156.6%
-	-				-		-		-	-	-	-
				-	- 00 404					40.400		- (07 (0/)
												(87.6%)
											4.7%	2 859.3%
150	150	117	/8.0%	249	166.0%	128	85.2%	494	329.1%	39	-	223.8%
206 978	206 978	55 408	26.8%	40 113	19.4%	60 602	29.3%	156 123	75.4%	9 957	36.8%	508.7%
		18 872	35.3%	20 449	38.3%	17 598	32.9%	56 920	106.5%	4 914	57.0%	258.1%
		-	-		-		-	-	-		-	-
		-	-	30	1.5%		-		1.5%	2	-	(100.0%)
			-	-	-	-	-		-	-	-	
				-	-	-	-					(100.0%)
	33 830				5.9%		54.5%					1 674.4%
	-						-			513		83.5%
9 698	9 698	1 258	13.0%	(19)	(.2%)	747	7.7%	1 986	20.5%	-	8.5%	(100.0%)
					-							
34 024	34 024	23 498			45.4%	22 8/4	67.2%	61 824	181./%	3 32/	84.0%	587.5%
-	•	-	-	U	-	-	-	0	-	-	-	-
(7 339)	(7 339)	20 040		18 796		(21 700)		17 137		19 078		
51 297	51 297	20 593	40.1%	13 586	26.5%	20 407	39.8%	54 586	106.4%	2 355	-	766.5%
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
43 958	43 958	40 633		32 382		(1 292)		71 723		21 433		
-	-	-	-	-		-	-	-	-	-	-	-
43 958	43 958	40 633		32 382		(1 292)		71 723		21 433		
-	-	-	-	-	-		-	-	-	-	-	-
43 958	43 958	40 633		32 382		(1 292)		71 723		21 433		
.0 750		000		02 J02		(, 2, 2)		7.1725		2.1100		
43 958	43 958	40 633	-	32 382	-	(1 292)		71 723	-	21 433		-
	Main appropriation  199 639 18 602 5000 30 008 29 346 15 275 16 299 5000 1 389 2 2 000 6 15 53 445 53 445 53 445 53 345 5 385 5 2 000 6 7 516 1 080 33 830 9 698 - 34 024 - (7 339) 51 297 43 958 - 43 958 43 958	appropriation Budget  199 639 199 639 18 602 18 602 500 500 500 30 008 30 008 29 346 29 346 15 275 15 277 15 277 15 277 15 275 1	Main appropriation         Adjusted Budget         Actual Expenditure           199 639         199 639         75 449           18 602         18 602         9 185           500         500         -           500         500         -           30 008         30 008         -           29 346         29 346         10 792           15 275         15 275         4 210           16 299         1 519         500           500         500         130           13 399         13 399         32           2 000         2 000         4 346           -         -         -           1 500         15 500         17           -         -         -           1 500         15 500         17           -         -         -           2 151         2 511         1172           2 151         2 511         1172           2 150         150         157           2 345         5 3445         18 872           5 345         5 345         18 872           5 345         5 345         18 872           5 345	Main appropriation         Adjusted Budget         Actual Expenditure         1st 0 as % of Main appropriation           199 639         199 639         75 449         37.8% of Main appropriation           18 602         18 602         9 185         49.4% of Main appropriation           30 008         30 008         9 773         32 2.6% of Main appropriation           29 346         29 346         10 792         36.5% of Main appropriation           15 275         15 275         4 210         22 6.6% of Main appropriation           15 299         16 299         4 519         22 7.7% of Main appropriation           500         500         130         25 .9% of Main appropriation           1389         1389         32         2.25% of Main appropriation           1399         1389         32         2.25% of Main appropriation           1500         170         1.1% of Main appropriation         2.9% of Main appropriation           1500         1500         17         1.1% of Main appropriation           2511         1500         17         1.1% of Main appropriation           2511         1500         17         1.1% of Main appropriation           2511         1501         150         17         1.1% of Main appropriation <td>  Budget</td> <td>  Main appropriation</td> <td>  Budget</td> <td>  Budget</td> <td>  Budget   Adjusted appropriation   Adjusted appropriation   Budget   Actual appropriation   Second Quarter   Actual appropriation   Adjusted Budget   Actual appropriation   Second Quarter   Actual appropriation   Actual appropri</td> <td>  Budget</td> <td>  Budget   First Duarter   Second Duarter   Third Quarter   Very to Date   Third    </td> <td>  Budget</td>	Budget	Main appropriation	Budget	Budget	Budget   Adjusted appropriation   Adjusted appropriation   Budget   Actual appropriation   Second Quarter   Actual appropriation   Adjusted Budget   Actual appropriation   Second Quarter   Actual appropriation   Actual appropri	Budget	Budget   First Duarter   Second Duarter   Third Quarter   Very to Date   Third	Budget

					201	3/14					201	2/13	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	(0.407	(0.107	40.70/	00.40/	0.005	40.40/	4.004		07.000	00.70/	0.400	37.2%	(40.00()
	68 697	68 697	13 796	20.1%	9 225	13.4%	4 281	6.2%	27 302	39.7%	8 433		(49.2%)
National Government	51 297	51 297	11 475	22.4%	8 702	17.0%	4 160	8.1%	24 338	47.4%	7 590		(45.2%)
Provincial Government	-	-	-	-	-	-	-	-			-	-	-
District Municipality	-	-	-	-	-	-	-	-			-	-	-
Other transfers and grants				-		17.0%		-	-	-		-	(45.00)
Transfers recognised - capital Borrowing	51 297	51 297	11 475	22.4%	8 702	17.0%	4 160	8.1%	24 338	47.4%	7 590		(45.2%)
Internally generated funds	17 400	17 400	2 321	13.3%	522	3.0%	120	.7%	2 964	17.0%	843	6.6%	(85.7%)
Public contributions and donations	17 400	17 400	2 321	13.3%	322	3.0%	120	.176	2 904	17.0%	043	0.0%	(03.776)
Capital Expenditure Standard Classification	68 697	68 697	13 796	20.1%	9 225	13.4%	4 281	6.2%	27 302	39.7%	8 433	37.2%	(49.2%)
Governance and Administration	700	700	968	138.3%	49	6.9%	43	6.1%	1 059	151.3%	194	75.4%	(78.1%)
Executive & Council	-		-	-		-	-	-		-	-	-	-
Budget & Treasury Office	700	700	104	14.9%	44	6.2%	43	6.1%	190	27.2%	184	58.5%	(76.9%)
Corporate Services	-		864	-	5	-	-	-	869	-	10	-	(100.0%)
Community and Public Safety	8 300	8 300	2 602	31.4%	1 617	19.5%	1 847	22.3%	6 066	73.1%	25	6.4%	7 337.5%
Community & Social Services	800	800	1 208	151.1%	1 432	179.0%	1 847	230.9%	4 488	561.0%	25	6.4%	7 337.5%
Sport And Recreation	7 500	7 500	1 019	13.6%	-	-	-	-	1 019	13.6%	-	-	-
Public Safety	-	-	375	-	185	-	-	-	559	-	-	-	-
Housing	-		-	-		-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	9 911	9 911	7 794	78.6%	5 138	51.8%	673	6.8%	13 605	137.3%	2 759	43.4%	(75.6%)
Planning and Development					18		-		18				
Road Transport	9 911	9 911	7 794	78.6%	5 120	51.7%	673	6.8%	13 587	137.1%	2 759	43.4%	(75.6%)
Environmental Protection			-	-		-		-		-		-	- (40 501)
Trading Services	49 786	49 786	2 432	4.9%	2 422 50	4.9% 5%	1 718	3.5%	6 572	13.2% 1.5%	5 455	38.1% 59.4%	(68.5%)
Electricity	10 115 29 471	10 115 29 471	104 1 923	1.0%	2 102	.5%	1 153	3.9%	154 5 178	1.5%	893 2 948	59.4% 27.6%	(100.0%)
Water Waste Water Management	29 471	6 082		6.5%	2 102	7.1%	557	9.2%	5 178 826	17.6%	2 948 1 613	27.6%	(60.9%)
Waste Management Waste Management	6 U82 4 117	4 117	405	9.8%	2/0	4.4%	557	9.2%	826 413	13.6%	1 613	17.1%	(100.0%)
Other	4 117	4 117	405		-	-	8	.2%		10.0%	-	17.1%	(100.0%)
Other	-		-				-						

					201	3/14					201	2/13	
	Buc	lget	First 0	Quarter	Second	Quarter	Third	Quarter	Year t	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	243 353	243 353	64 044	26.3%	49 221	20.2%	35 182	14.5%	148 447	61.0%	31 486	56.5%	11.7%
Ratepayers and other	113 296	113 296	12 265	10.8%	9 632	8.5%	13 016	11.5%	34 913	30.8%	9 033	24.7%	44.1%
Government - operating	81 559	81 559	30 089	36.9%	25 856	31.7%	19 530	23.9%	75 475	92.5%	19 821	100.3%	(1.5%)
Government - capital	46 297	46 297	21 593	46.6%	13 586	29.3%	2 418	5.2%	37 597	81.2%	2 355	81.0%	2.7%
Interest	2 201	2 201	97	4.4%	147	6.7%	218	9.9%	462	21.0%	278	5.9%	(21.6%)
Dividends			-	-		-			-				
Payments	(191 461)	(191 461)	(54 499)	28.5%	(37 393)	19.5%	(42 540)	22.2%	(134 433)	70.2%	(46 077)	75.1%	(7.7%)
Suppliers and employees	(190 381)	(190 381)	(54 499)	28.6%	(37 393)	19.6%	(42 540)		(134 433)	70.6%	(46 077)	75.1%	(7.7%)
Finance charges	(1 080)	(1 080)		-		_		1		1			
Transfers and grants			-					-			-	-	-
Net Cash from/(used) Operating Activities	51 892	51 892	9 545	18.4%	11 827	22.8%	(7 358)	(14.2%)	14 014	27.0%	(14 591)	(256.4%)	(49.6%)
Cash Flow from Investing Activities													
Receipts			3 928		(10 000)				(6 072)		32 000	149.3%	(100.0%)
Proceeds on disposal of PPE		_		_	(	_				1 .			(
Decrease in non-current debtors		_	_	_		_			_		_	_	_
Decrease in other non-current receivables		_	_	_		_			_		_	_	_
Decrease (increase) in non-current investments		_	3 928	_	(10 000)	_			(6 072)		32 000	149.1%	(100.0%)
Payments	(62 840)	(62 840)	(13 781)	21.9%	(9 225)	14.7%	(10 030	16.0%	(33 036)	52.6%		43.8%	30.0%
Capital assets	(62 840)	(62 840)	(13 781)	21.9%	(9 225)		(10 030)		(33 036)		(7 714)	43.8%	30.0%
Net Cash from/(used) Investing Activities	(62 840)	(62 840)	(9 853)	15.7%	(19 225)		(10 030)		(39 108)			1 611.0%	(141.3%)
Cash Flow from Financing Activities													
Receipts			34		36		30		101		35	175.3%	(13.6%)
Short term loans		-	34		30	-	30		101		33	173.370	(13.076)
Borrowing long term/refinancing		-				-					-		
Increase (decrease) in consumer deposits		-	34		36	-	30		101		35	175.3%	(13.6%)
Payments	(365)	(365)	(337)		(337)	92.2%	(449)		(1 122)	307.5%	(336)	81.4%	33.8%
Repayment of borrowing	(365)	(365)	(337)	92.2%	(337)	92.2%	(449)		(1 122)		(336)	81.4%	33.8%
Net Cash from/(used) Financing Activities	(365)	(365)	(303)		(301)		(419)		(1 022)		(301)	77.2%	39.3%
	, , ,	(/	(,,,,,				,		, , ,		, ,		
Net Increase/(Decrease) in cash held	(11 313)	(11 313)	(611)	5.4%	(7 698)		(17 806)		(26 115)		9 394	67.5%	(289.6%)
Cash/cash equivalents at the year begin:	15 049	15 049	1 672	11.1%	1 061	7.1%	(6 637)	(44.1%)	1 672	11.1%	1 676	-	(496.0%)
Cash/cash equivalents at the year end:	3 736	3 736	1 061	28.4%	(6 637)	(177.6%)	(24 443)	(654.2%)	(24 443)	(654.2%)	11 070	67.5%	(320.8%)

Part 4: Debtor Age Analysis

·	0 - 30	Dave	31 - 60 Days	_	61 - 90 Davs	·	Over 90 Days	_	Total		Actual Bad Deb	ts Written Off to	Impairment
	0 - 30	Days	31 - 00 Days		01 - 70 Days		Over 70 Days		iotai		Deb	itors	Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 289	4.0%	1 770	3.1%	1 727	3.0%	51 578	89.9%	57 364	20.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 594	30.3%	830	15.8%	83	1.6%	2 748	52.3%	5 255	1.9%	-	-	
Receivables from Non-exchange Transactions - Property Rates	1 136	5.8%	296	1.5%	1 087	5.6%	16 912	87.0%	19 430	7.0%	-	-	
Receivables from Exchange Transactions - Waste Water Management	982	2.5%	894	2.3%	688	1.7%	36 904	93.5%	39 468	14.1%	-	-	
Receivables from Exchange Transactions - Waste Management	972	2.1%	811	1.8%	784	1.7%	42 767	94.3%	45 333	16.2%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-		-	478	100.0%	478	.2%	-	-	
Interest on Arrear Debtor Accounts	-			-		-		-		-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-			-		-		-		-	-	-	
Other	2 916	2.6%	2 578	2.3%	2 470	2.2%	104 017	92.9%	111 980	40.1%	-	-	-
Total By Income Source	9 889	3.5%	7 178	2.6%	6 838	2.4%	255 404	91.4%	279 308	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	443	6.9%	(274)	(4.3%)	253	3.9%	6 013	93.4%	6 435	2.3%	-	-	-
Commercial	2 233	26.1%	1 188	13.9%	97	1.1%	5 050	58.9%	8 568	3.1%	-	-	-
Households	5 637	2.8%	4 796	2.4%	4 410	2.2%	186 067	92.6%	200 910	71.9%	-	-	-
Other	1 575	2.5%	1 468	2.3%	2 078	3.3%	58 274	91.9%	63 395	22.7%	-	-	-
Total By Customer Group	9 889	3.5%	7 178	2.6%	6 838	2.4%	255 404	91.4%	279 308	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 073	16.9%	-	-	5 749	31.6%	9 394	51.6%	18 216	66.1%
Bulk Water		-	-	-	83	17.8%	383	82.2%	466	1.7%
PAYE deductions	-	-		-	-	-		-		
VAT (output less input)	-	-		-	-	-		-		
Pensions / Retirement	-	-		-	-	-		-		
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	2 047	100.0%	-	-	-	-		-	2 047	7.49
Auditor-General	48	1.1%	261	6.2%	179	4.2%	3 742	88.5%	4 230	15.49
Other	2 580	100.0%	-	-	-	-	-	-	2 580	9.49
Total	7 748	28.1%	261	.9%	6 010	21.8%	13 520	49.1%	27 540	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr L.I Mokgatlhe	058 863 2811 ext 223
Financial Manager	Mr R Sithole	

Source Local Government Database

## FREE STATE: MALUTI-A-PHOFUNG (FS194) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Tarri. Operating Revenue and Experiantine					201	3/14					201	2/13	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	ĺ
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
												_	
Operating Revenue and Expenditure													
Operating Revenue	1 589 893	1 127 538	310 439	19.5%	220 101	13.8%	231 052	20.5%	761 592	67.5%	223 979	48.6%	3.2%
Property rates	204 500	204 500	44 492	21.8%	39 578	19.4%	86 192	42.1%	170 261	83.3%	35 180	54.5%	145.0%
Property rates - penalties and collection charges	-		-	-		-	-	-	-		-	-	-
Service charges - electricity revenue	350 000	102 000	71 650	20.5%	7 743	2.2%	1 359	1.3%	80 752	79.2%	64 129	47.4%	(97.9%)
Service charges - water revenue	49 000	49 000	15 119	30.9%	16 496	33.7%	18 483	37.7%	50 098	102.2%	11 765	49.5%	57.1%
Service charges - sanitation revenue	25 000	25 000	7 734	30.9%	6 791	27.2%	7 896	31.6%	22 421	89.7%	7 273	62.4%	8.6%
Service charges - refuse revenue	20 000	20 000	5 691	28.5%	5 851	29.3%	5 803	29.0%	17 345	86.7%	5 338	78.2%	8.7%
Service charges - other	45 393	53 925	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	1 250	1 545	130	10.4%	465	37.2%	142	9.2%	736	47.6%	187	52.1%	(24.4%)
Interest earned - external investments	1 800	1 800	723	40.2%	136	7.5%	172	9.5%	1 031	57.3%	195	49.9%	(11.9%)
Interest earned - outstanding debtors	22 940	25 000	4 387	19.1%	6 749	29.4%	4 936	19.7%	16 072	64.3%	5 869	98.7%	(15.9%)
Dividends received				- t	-					-			-
Fines	3 200	3 200	169	5.3%	375	11.7%	167	5.2%	710	22.2%	181	25.4%	(8.1%)
Licences and permits	-		-	-		-	-	-		-	-	-	-
Agency services	-	-	450.500		-	-	405.007	-	-	-		-	45.000
Transfers recognised - operational	449 210	369 210	159 532	35.5%	134 088	29.8%	105 027	28.4%	398 647	108.0%	90 626	91.6%	15.9%
Other own revenue	417 600	272 358	814	.2%	1 829	.4%	876	.3%	3 520	1.3%	3 235	1.4%	(72.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 589 893	1 127 538	197 325	12.4%	237 806	15.0%	174 962	15.5%	610 094	54.1%	256 292	49.8%	(31.7%)
Employee related costs	323 756	321 239	76 988	23.8%	72 520	22.4%	73 547	22.9%	223 055	69.4%	64 475	65.2%	14.1%
Remuneration of councillors	24 000	21 000	4 905	20.4%	4 712	19.6%	4 791	22.8%	14 408	68.6%	4 826	55.7%	(.7%)
Debt impairment	55 000	11 600	846	1.5%		-	-	-	846	7.3%	38	.1%	(100.0%)
Depreciation and asset impairment	350 000	150 000	-	-		-	-	-		-	-	-	-
Finance charges	8 000	3 000	-	-	-	-	2 465	82.2%	2 465	82.2%	1 000	28.8%	146.6%
Bulk purchases	311 466	97 298	10 526	3.4%	43 860	14.1%	4 379	4.5%	58 765	60.4%	62 984	73.3%	(93.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	105 000	105 450	33 706	32.1%	36 882	35.1%	16 395	15.5%	86 984	82.5%	14 036	75.0%	16.8%
Transfers and grants	80 000	80 000	6 667	8.3%	20 000	25.0%	26 894	33.6%	53 560	67.0%		67.1%	97.9%
Other expenditure	332 671	337 951	63 687	19.1%	59 833	18.0%	46 491	13.8%	170 011	50.3%	95 341	56.7%	(51.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	(0)	113 114		(17 705)		56 089		151 499		(32 313)		
Transfers recognised - capital	269 133	289 258	83 285	30.9%	112 000	41.6%	85 088	29.4%	280 374	96.9%	87 565	93.8%	(2.8%)
Contributions recognised - capital			-	-		-		-			-		-
Contributed assets	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	269 133	289 258	196 399		94 295		141 178		431 872		55 252		
Taxation	-	-	-			-	-		-	-	-	-	-
Surplus/(Deficit) after taxation	269 133	289 258	196 399		94 295		141 178		431 872		55 252		
Attributable to minorities			-	-		-	-	-		-	-	-	-
Surplus/(Deficit) attributable to municipality	269 133	289 258	196 399		94 295		141 178		431 872		55 252		
Share of surplus/ (deficit) of associate	20, 100	20, 200	.,,,,,,		7.1273	-	170						-
Surplus/(Deficit) for the year	269 133	289 258	196 399		94 295		141 178		431 872		55 252		
Julpius (Delicity for the year	207 133	207 230	170 377		74 273		141 170		+310/2		33 232		

						3/14						2/13	
•													
	Bud		First C		Second		Third C			o Date	Third C		O3 of 2012/13 to
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	397 133	438 258	56 021	14.1%	87 238	22.0%	52 605	12.0%	195 864	44.7%	60 362	41.6%	(12.9%)
National Government	269 133	289 258	49 392	18.4%	82 195	30.5%	45 332	15.7%	176 920	61.2%	56 327	57.1%	(19.5%)
Provincial Government	207 133	207 230	47 372	10.470	02 173	30.376	43 332	13.776	170 720	01.270	30 321	37.170	(17.570)
District Municipality													
Other transfers and grants													
Transfers recognised - capital	269 133	289 258	49 392	18.4%	82 195	30.5%	45 332	15.7%	176 920	61.2%	56 327	57.1%	(19.5%)
Borrowing	98 000	98 000	2 271	2.3%	4 872	5.0%	5 558	5.7%	12 701	13.0%	8		73 872.5%
Internally generated funds	30 000	51 000	4 358	14.5%	170	.6%	1 715	3.4%	6 243	12.2%	4 027	17.9%	(57.4%)
Public contributions and donations	-	-	-	-		-		-		-		-	
Capital Expenditure Standard Classification	397 133	438 258	56 021	14.1%	87 238	22.0%	52 605	12.0%	195 864	44.7%	60 362	41.6%	(12.9%)
Governance and Administration	-	101 000	2 521		5 043	-	6 605	6.5%	14 169	14.0%	-	-	(100.0%)
Executive & Council	-	101 000	2 521	-	5 043	-	6 605	6.5%	14 169	14.0%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-		-		-		-	-	-	-	-	-
Community and Public Safety	47 397	40 849	4 926	10.4%	12 348	26.1%	6 355	15.6%	23 629	57.8%	2 470	21.2%	157.3%
Community & Social Services	16 882	16 418	4 926	29.2%	10 053	59.6%	3 918	23.9%	18 898	115.1%	653	16.0%	
Sport And Recreation	26 515	22 206	-	-	2 295	8.7%	1 804	8.1%	4 099	18.5%	1 817	24.3%	(.7%)
Public Safety	-	-		-		-	-	-	-	-		-	-
Housing	4 000	2 225	-	-	-	-	633	28.4%	633	28.4%	-	-	(100.0%)
Health													
Economic and Environmental Services	48 485	35 354	10 181	21.0%	2 153	4.4%	3 134	8.9%	15 468	43.8%	11 148	51.7%	(71.9%)
Planning and Development	23 000 25 485	35 354	10 181	39.9%	2 153	8.4%	3 134	8.9%	15 468	43.8%	11 148	72.4%	(71.9%)
Road Transport Environmental Protection	25 485		10 181			8.4%	3 134	8.9%	15 468		11 148	72.4%	(71.9%)
	220 819	261 055	38 392	17.4%	67 694	30.7%	36 512	14.0%	142 598	54.6%	46 744	60.2%	(21.9%)
Trading Services Electricity	220 8 19 41 403	261 U55 51 864	38 392 9 972	17.4% 24.1%	67 694 15 238	30.7%	36 512 4 844	9.3%	142 598 30 054	54.6% 57.9%	9 286	65.5%	(21.9%)
Water	94 517	91 230	13 946	14.8%	26 998	28.6%	18 137	19.9%	59 081	64.8%	16 035	62.1%	13.1%
Waste Water Management	84 899	117 961	14 474	17.0%	25 458	30.0%	13 530	11.5%	53 462	45.3%	21 416	56.4%	(36.8%)
Waste Management	04077	117 701	14 474	17.070	25 450	30.070	13 330	11.570	33 402	40.570	21410	30.470	(100.0%)
Other	80 432					_		_		_		_	(100.070)

					201	3/14					201	12/13	
	Bud	get	First C	luarter	Second	Quarter	Third	Quarter	Year t	o 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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	1 356 000	1 356 000	401 962	29.6%	362 436	26.7%	274 627	20.3%	1 039 026	76.6%	454 444	86.4%	(39.6%)
Ratepayers and other	644 857	644 857	156 153	24.2%	123 637	19.2%	81 588	12.7%	361 379	56.0%	257 873	75.5%	(68.4%)
Government - operating	449 210	449 210	159 532	35.5%	131 025	29.2%	106 082	23.6%	396 639	88.3%	100 666	95.4%	5.4%
Government - capital	260 133	260 133	83 285	32.0%	105 333	40.5%	85 088	32.7%	273 707	105.2%	89 840	94.5%	(5.3%)
Interest	1 800	1 800	2 992	166.2%	2 441	135.6%	1 868	103.8%	7 301	405.6%	6 064	157.7%	(69.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 037 000)	(1 037 000)	(290 111)	28.0%	(196 298)	18.9%	(162 912	15.7%	(649 320)	62.6%	(338 760)	120.5%	(51.9%)
Suppliers and employees	(949 000)	(949 000)	(283 444)	29.9%	(182 964)	19.3%	(148 940)	15.7%	(615 348)	64.8%	(324 168)	143.6%	(54.1%)
Finance charges	(8 000)	(8 000)	-	-	-	-	-	-	-	-	(1 000)	12.7%	(100.0%)
Transfers and grants	(80 000)	(80 000)	(6 667)	8.3%	(13 333)	16.7%	(13 972)	17.5%	(33 972)	42.5%	(13 592)	29.4%	2.8%
Net Cash from/(used) Operating Activities	319 000	319 000	111 851	35.1%	166 139	52.1%	111 715	35.0%	389 706	122.2%	115 684	7.5%	(3.4%)
Cash Flow from Investing Activities													
Receipts	46 351	46 351	(29 000)	(62.6%)	(90 000)	(194.2%)	53 000	114.3%	(66 000)	(142.4%)	-	(134.2%)	(100.0%)
Proceeds on disposal of PPE	43 783	43 783					-	-			-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 568	2 568	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(29 000)	-	(90 000)	-	53 000	-	(66 000)	-	-	2 895.1%	(100.0%)
Payments	(269 133)	(269 133)	(89 843)	33.4%	(65 838)		(52 605)	19.5%	(208 286)	77.4%	(65 547)	43.1%	(19.7%)
Capital assets	(269 133)	(269 133)	(89 843)	33.4%	(65 838)	24.5%	(52 605)	19.5%	(208 286)	77.4%	(65 547)	43.1%	(19.7%)
Net Cash from/(used) Investing Activities	(222 782)	(222 782)	(118 843)	53.3%	(155 838)	70.0%	395	(.2%)	(274 286)	123.1%	(65 547)	2.9%	(100.6%)
Cash Flow from Financing Activities													
Receipts	12 029	12 029											
Short term loans	12 027	12 027		_		_	_	-			_	_	_
Borrowing long term/refinancing	12 029	12 029		_		_	_	-			_	_	_
Increase (decrease) in consumer deposits		-	-	_	-	_	_	-	_	-	_	-	_
Payments	(15 000)	(15 000)				_	(2 465)	16.4%	(2 465)	16.4%	_	27.9%	(100.0%)
Repayment of borrowing	(15 000)	(15 000)	_	_	-	_	(2 465)	16.4%	(2 465)	16.4%	_	27.9%	(100.0%)
Net Cash from/(used) Financing Activities	(2 971)	(2 971)	-	-	-	-	(2 465)	83.0%	(2 465)	83.0%	-	(8.1%)	
Net Increase/(Decrease) in cash held	93 247	93 247	(6 992)	(7.5%)	10 301	11.0%	109 645	117.6%	112 954	121.1%	50 137	(21.2%)	118.7%
Cash/cash equivalents at the year begin:	(10 015)	(10 015)	(82 468)	823.4%	(89 460)	893.3%	(79 159)	790.4%	(82 468)	823.4%	(17 417)	64.7%	
		, ,					30 486						
Cash/cash equivalents at the year end:	83 232	83 232	(89 460)	(107.5%)	(79 159)	(95.1%)	30 486	36.6%	30 486	36.6%	32 720	(326.7%)	(6.8%)

Part 4: Debtor Age Analysis

·	0 - 30	Dave	31 - 60 Days	_	61 - 90 Davs	·	Over 90 Days	_	Total		Actual Bad Deb	ts Written Off to	Impairment
	0 - 30	Days	31 - 00 Days		01 - 70 Days		Over 70 Days		iotai		Deb	itors	Coun
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	9 276	4.2%	10 888	5.0%	4 238	1.9%	194 975	88.9%	219 377	30.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 655	2.0%	271	.3%		-	81 849	97.7%	83 776	11.7%	-	-	
Receivables from Non-exchange Transactions - Property Rates	30 090	21.1%	11 353	8.0%	5 629	3.9%	95 641	67.0%	142 713	20.0%	-	-	
Receivables from Exchange Transactions - Waste Water Management	2 810	3.1%	2 605	2.9%	1 908	2.1%	84 043	92.0%	91 365	12.8%	-	-	
Receivables from Exchange Transactions - Waste Management	2 000	2.0%	1 827	1.8%	1 395	1.4%	94 292	94.8%	99 513	14.0%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-		-	-	-		-	-	-	
Interest on Arrear Debtor Accounts	-		-	-		-	-	-		-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-		-	-	-		-	-	-	
Other	428	.6%	206	.3%	71	.1%	75 851	99.1%	76 555	10.7%		-	-
Total By Income Source	46 258	6.5%	27 150	3.8%	13 241	1.9%	626 652	87.9%	713 300	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	11 019	18.4%	7 028	11.7%	3 230	5.4%	38 677	64.5%	59 954	8.4%	-	-	-
Commercial	25 305	15.5%	10 506	6.4%	3 504	2.1%	123 909	75.9%	163 224	22.9%	-	-	-
Households	9 934	2.0%	9 616	2.0%	6 507	1.3%	464 066	94.7%	490 123	68.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	46 258	6.5%	27 150	3.8%	13 241	1.9%	626 652	87.9%	713 300	100.0%	-	-	-

Part 5: Creditor Age Analysis

			31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	192 299	100.0%	192 299	100.0%
Bulk Water	-	-	-	-	-		-	-		
PAYE deductions	-	-	-	-	-		-	-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-		-	-		
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	192 299	100.0%	192 299	100.0%

Contact Details

Municipal Manager

Municipal Manager	Mr TC Taetsane	058 718 3767
Financial Manager	Mr N Molefe	058 718 3713

Source Local Government Database

# FREE STATE: PHUMELELA (FS195) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					201	3/14					201	2/13	
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
Ditarrat	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										9		9	
Operating Revenue and Expenditure													
Operating Revenue	108 205	108 205	40 184	37.1%	25 526	23.6%	23 493	21.7%	89 203	82.4%	32 176	68.5%	(27.0%)
Property rates	7 005	7 005	5 621	80.2%	536	7.7%	663	9.5%	6 819	97.4%	710	111.8%	(6.7%)
Property rates - penalties and collection charges	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue	7 323	7 323	1 893	25.9%	1 318	18.0%	1 274	17.4%	4 485	61.2%	1 480	69.0%	(13.9%)
Service charges - water revenue	12 005	12 005	1 357	11.3%	941	7.8%	1 101	9.2%	3 399	28.3%	1 190	26.3%	(7.5%)
Service charges - sanitation revenue	5 650	5 650	1 756	31.1%	1 172	20.7%	1 749	31.0%	4 678	82.8%	1 409	75.1%	24.1%
Service charges - refuse revenue	5 964	5 964	1 717	28.8%	1 143	19.2%	1 712	28.7%	4 572	76.7%		75.1%	14.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	20	384.8%	(100.0%)
Rental of facilities and equipment	1 771	1 771	96	5.4%	388	21.9%	79	4.5%	563	31.8%	116	46.6%	(31.4%)
Interest earned - external investments	665	665	99	14.9%	125	18.7%	219	32.9%	442	66.5%	74	64.0%	195.4%
Interest earned - outstanding debtors	3 208	3 208	995	31.0%	985	30.7%	1 813	56.5%	3 793	118.2%	910	79.5%	99.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	210	210	20	9.6%	12	5.9%	13	6.1%	45		29	38.8%	(55.3%)
Licences and permits	24	24	4	16.1%	6	26.6%	1	5.6%	12	48.3%	5	77.9%	(72.9%)
Agency services	-		-	-		-	-	-	-	-	-	-	-
Transfers recognised - operational	61 710	61 710	26 509	43.0%	18 787	30.4%	14 826	24.0%	60 122	97.4%		70.6%	(39.5%)
Other own revenue	2 670	2 670	118	4.4%	113	4.2%	43	1.6%	273	10.2%	228	100.6%	(81.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-		-	-	-	-	-
Operating Expenditure	108 202	108 202	25 364	23.4%	18 855	17.4%	24 543	22.7%	68 762	63.6%	18 893	60.9%	29.9%
Employee related costs	43 156	43 156	11 987	27.8%	8 689	20.1%	11 462	26.6%	32 138	74.5%	8 975	73.3%	27.7%
Remuneration of councillors	4 112	4 112	1 129	27.5%	756	18.4%	1 129	27.5%	3 014	73.3%	1 105	60.6%	2.2%
Debt impairment	11 455	11 455	-	-		-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 478	2 478	-	-		-	-	-	-	-	-	-	-
Finance charges	460	460	-	-	-	-	12	2.5%	12			32.8%	(100.0%)
Bulk purchases	13 546	13 546	5 702	42.1%	2 882	21.3%	3 593	26.5%	12 177	89.9%	2 206	58.2%	62.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 350	2 350	798	34.0%	510	21.7%	666	28.3%	1 974	84.0%	875	76.6%	(23.9%)
Transfers and grants	-		112	-	118	-	-	-	229	-	48	28.3%	(100.0%)
Other expenditure	30 645	30 645	5 635	18.4%	5 900	19.3%	7 683	25.1%	19 218	62.7%	5 683	56.7%	35.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3	3	14 820		6 671		(1 050)		20 441		13 283		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	5 756	-	(100.0%)
Contributions recognised - capital	-	-	-	-		-	-	-	-	-	-	-	-
Contributed assets	-		-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3	3	14 820		6 671		(1 050)		20 441		19 040		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	3	3	14 820		6 671		(1 050)		20 441		19 040		
Attributable to minorities	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3	3	14 820		6 671		(1 050)		20 441		19 040		
Share of surplus/ (deficit) of associate	-	-	-	-		-	,,	-	-	-	-		-
Surplus/(Deficit) for the year	3	3	14 820		6 671		(1 050)		20 441		19 040		
our practice of the jour	,	<u> </u>	14 020		0 07 1		(1 030)		20 441		17040		

					201	3/14					201	12/13	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	46 827	46 827	5 608	12.0%	10 923	23.3%	20 962	44.8%	37 494	80.1%	17 293	61.2%	21.2%
	45 277	45 277	3 033	6.7%	10 923	23.4%	20 902		34 559	76.3%	8 841	34.1%	
National Government Provincial Government	45 211	45 277	2 558		10 5/8	23.4%	20 948	46.3%	34 559 2 558		7 526	34.1%	(100.0%)
	-		2 558	-		-		-		-	/ 526	-	(100.0%)
District Municipality	-		-	-		-		-	-	-		-	
Other transfers and grants	45 277	45 277	5 591	12.3%	10 578	23.4%	20 948	46.3%	37 117	82.0%	16 367	59.9%	28.0%
Transfers recognised - capital Borrowing	45 2//	45 211	5 591	12.3%	10 5/8	23.4%	20 948	46.3%	3/ 11/	82.0%	16 367	59.9%	28.0%
Internally generated funds	1 550	1 550	17	1.1%	335	21.6%	. 14	.9%	367	23.7%	926	138.1%	(98.5%)
Public contributions and donations	1 330	1 330	17	1.170	333	21.070	14	.770	307	23.770	720	130.170	(70.370)
	·								,				
Capital Expenditure Standard Classification	46 827	46 827	5 608	12.0%	10 923	23.3%	20 962	44.8%	37 494	80.1%	17 293	61.2%	21.2%
Governance and Administration	2 264	2 264	33	1.5%	56	2.5%	-	-	89	3.9%	39	53.8%	(100.0%)
Executive & Council	2 264	2 264	28	1.2%	35	1.5%		-	62	2.8%	23	13.5%	(100.0%)
Budget & Treasury Office			5	-		-		-	5	-	0	-	(100.0%)
Corporate Services			-	-	21	-		-	21	-	16	-	(100.0%)
Community and Public Safety	4 213	4 213	673	16.0%	839	19.9%	640	15.2%	2 152	51.1%		4.6%	(100.0%)
Community & Social Services	-	-	-	-	9	-	-	-	9	-	-	-	-
Sport And Recreation	4 213	4 213	673	16.0%	774	18.4%	640	15.2%	2 087	49.5%	-	-	(100.0%)
Public Safety	÷	-	-	-	56	-	-	-	56	-	-	-	-
Housing	÷	-	-	-	-	-	-	-	-	-	-	-	-
Health	÷	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 500	4 500	105	2.3%	1 567	34.8%	2 607	57.9%	4 278	95.1%	3 392	253.5%	(23.1%)
Planning and Development			105	-		-		-	105		8	-	(100.0%)
Road Transport	4 500	4 500	-	-	1 567	34.8%	2 607	57.9%	4 173	92.7%	3 384	252.5%	(23.0%)
Environmental Protection			-	-		-		-	-		-	-	
Trading Services	35 850	35 850	4 798	13.4%	8 462	23.6%	17 715	49.4%	30 975	86.4%	13 862	55.1%	27.8%
Electricity	-	-	-	-	255	-	-	-	255	-	1 536	149.1%	
Water	30 293	30 293	2 558	8.4%	5 748	19.0%	17 701	58.4%	26 007	85.9%	10 507	59.6%	68.5%
Waste Water Management	5 507	5 507	2 240	40.7%	2 460	44.7%	14	.3%	4 714	85.6%	1 820	33.9%	(99.2%)
Waste Management	50	50	-	-	-	-	-	-	-	-	-	.9%	-
Other			-	-		-		-		-		-	-

					201	3/14					201	2/13	
	Bud	get	First 0	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities													
. 0													
Receipts	147 424	147 424	44 663	30.3%	46 781	31.7%	38 436	26.1%	129 880		45 594	135.6%	(15.7%)
Ratepayers and other	39 805	39 805	8 715	21.9%	7 137	17.9%	9 392	23.6%	25 244	63.4%	18 284	120.1%	(48.6%)
Government - operating	61 710	61 710	26 239	42.5%	18 787	30.4%	14 827	24.0%	59 853	97.0%	23 004	112.9%	(35.5%)
Government - capital	45 277	45 277	9 709	21.4%	20 856	46.1%	14 217	31.4%	44 783	98.9%	4 306	-	230.1%
Interest	632	632	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(100 548)	(100 548)			(28 554)	28.4%	(24 858)		(75 556)		(18 914)	64.6%	31.4%
Suppliers and employees	(100 298)	(100 298)	(22 011)	21.9%	(28 541)	28.5%	(24 757)	24.7%	(75 309)	75.1%	(18 889)	64.7%	31.1%
Finance charges	(250)	(250)	(133)	53.2%	(13)	5.2%	(101)	40.5%	(247)	98.9%	(26)	35.6%	291.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 876	46 876	22 519	48.0%	18 227	38.9%	13 578	29.0%	54 324	115.9%	26 679	37 905.8%	(49.1%)
Cash Flow from Investing Activities													
Receipts			-	-		-		-		-			
Proceeds on disposal of PPE	-		-	-		-							-
Decrease in non-current debtors	-		-	-		-							-
Decrease in other non-current receivables	-	-	-	-		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-		-	-	-	-	-	-	-	-
Payments	(45 277)	(45 277)	(12 804)	28.3%	(10 902)	24.1%	(16 713)	36.9%	(40 418)	89.3%	(17 293)	1 699.9%	(3.4%)
Capital assets	(45 277)	(45 277)	(12 804)	28.3%	(10 902)	24.1%	(16 713)	36.9%	(40 418)	89.3%	(17 293)	1 699.9%	(3.4%)
Net Cash from/(used) Investing Activities	(45 277)	(45 277)	(12 804)	28.3%	(10 902)	24.1%	(16 713)	36.9%	(40 418)	89.3%	(17 293)	1 699.9%	(3.4%)
Cash Flow from Financing Activities													
Receipts													
Short term loans	_		_	_		_		_					_
Borrowing long term/refinancing	_		_	_		_		_					_
Increase (decrease) in consumer deposits	_		_	_		_		_					_
Payments			(65)		(19)		(71)		(155)			6.1%	(100.0%)
Repayment of borrowing	_		(65)		(19)	_	(71)	-	(155)		_	6.1%	(100.0%)
Net Cash from/(used) Financing Activities			(65)		(19)		(71)	-	(155)			6.1%	(100.0%)
Net Increase/(Decrease) in cash held	1 599	1 599	9 650	603.6%	7 306	457.0%	(3 206)	(200.5%)	13 750	860.1%	9 386	(601.4%)	(134.2%)
Cash/cash equivalents at the year begin:	2	2	1 460	73 024.3%	11 111	555 530.6%	18 417	920 827.6%	1 460	73 024.3%	13 396	(001.170)	37.5%
, , ,	1 101	1 104		694.1%	18 417					950.3%		(694,5%)	(33.2%)
Cash/cash equivalents at the year end:	1 601	1 601	11 111	694.1%	18 417	1 150.5%	15 211	950.3%	15 211	950.3%	22 783	(694.5%)	(33.2%)

Part 4: Debtor Age Analysis

	0 - 30	Davs	31 - 60 Days		61 - 90 Davs		Over 90 Days		Total			ts Written Off to	Impairment
	0 00	Days	01 00 Bujs		01 70 8435		over 70 bays		rotai		Debi	tors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	(355)	(1.7%)	400	1.9%	348	1.7%	20 712	98.1%	21 105	20.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(152)	(4.6%)	211	6.4%	201	6.1%	3 046	92.2%	3 305	3.2%	-		
Receivables from Non-exchange Transactions - Property Rates	(509)	(4.0%)	209	1.6%	154	1.2%	12 872	101.1%	12 726	12.2%	-		-
Receivables from Exchange Transactions - Waste Water Management	(63)	(.3%)	662	2.7%	568	2.3%	23 376	95.2%	24 544	23.6%	-		
Receivables from Exchange Transactions - Waste Management	(111)	(.4%)	645	2.5%	565	2.2%	24 810	95.8%	25 910	24.9%	-		
Receivables from Exchange Transactions - Property Rental Debtors	20	.8%	18	.8%	17	.7%	2 326	97.7%	2 381	2.3%	-		
Interest on Arrear Debtor Accounts	4 115	29.7%	-	-		-	9 740	70.3%	13 855	13.3%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(407)	(166.1%)	19	7.8%	9	3.5%	625	254.8%	245	.2%	-	-	-
Total By Income Source	2 538	2.4%	2 165	2.1%	1 862	1.8%	97 507	93.7%	104 072	100.0%	-		-
Debtors Age Analysis By Customer Group													
Organs of State	(708)	(147.7%)	60	12.5%	66	13.7%	1 063	221.6%	480	.5%	-	-	-
Commercial	70	1.5%	305	6.5%	256	5.4%	4 078	86.6%	4 710	4.5%	-		
Households	3 071	3.2%	1 756	1.8%	1 506	1.6%	89 180	93.4%	95 513	91.8%	-		
Other	105	3.1%	44	1.3%	35	1.0%	3 186	94.6%	3 369	3.2%	-	-	-
Total By Customer Group	2 538	2.4%	2 165	2.1%	1 862	1.8%	97 507	93.7%	104 072	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days			61 - 91	Days Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 463	9.2%	1 404	8.8%	1 416	8.9%	11 638	73.1%	15 921	27.59
Bulk Water	-	-	-	-	-	-	33 539	100.0%	33 539	58.09
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-		-		-		
Loan repayments	-	-	-	-	-	-		-	-	-
Trade Creditors	461	6.6%	364	5.2%	122	1.8%	5 980	86.3%	6 927	12.09
Auditor-General	-	-	48	3.3%	298	20.6%	1 104	76.1%	1 450	2.59
Other	=	-	-	-	-	-	-	-	-	
Total	1 924	3.3%	1 816	3.1%	1 836	3.2%	52 262	90.4%	57 837	100.0%

Contact Details

Municipal Manager	Moses Moremi	058 913 8314
Financial Manager	F. Nyaningi	058 913 8325

Source Local Government Database

# FREE STATE: MANTSOPA (FS196) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

	2013/14									201	2/13		
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
										5		9	
Operating Revenue and Expenditure													
Operating Revenue	218 750	218 750	41 549	19.0%	37 749	17.3%	71 814	32.8%	151 112	69.1%	2 133	37.1%	3 267.3%
Property rates	15 173	15 173	9 384	61.9%	(10)	(.1%)	(25)	(.2%)	9 349	61.6%	2 165	34.4%	(101.2%)
Property rates - penalties and collection charges	-		-	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue	32 582	32 582	7 045	21.6%	5 101	15.7%	37 837	116.1%	49 983	153.4%	4 636	48.2%	716.1%
Service charges - water revenue	32 961	32 961	5 214	15.8%	9 021	27.4%	9 191	27.9%	23 425	71.1%	7 263	72.5%	26.5%
Service charges - sanitation revenue	21 402	21 402	4 614	21.6%	4 626	21.6%	6 050	28.3%	15 290	71.4%	3 550	63.1%	70.4%
Service charges - refuse revenue	12 009	12 009	2 615	21.8%	2 628	21.9%	3 426	28.5%	8 668	72.2%	2 046	73.5%	67.5%
Service charges - other	-		-	-		-	-	-		-	-	-	-
Rental of facilities and equipment	1 064	1 064	312	29.3%	221	20.8%	291	27.3%	824	77.5%	216	74.0%	35.0%
Interest earned - external investments	191	191	65	34.3%	62	32.5%	148	77.7%	276	144.4%	88	74.8%	68.0%
Interest earned - outstanding debtors	17 000	17 000	4 504	26.5%	4 476	26.3%	6 771	39.8%	15 751	92.7%	4 235	85.9%	59.9%
Dividends received	20	20	-	-	1	3.1%	-	-	1	3.1%	17	86.6%	(100.0%)
Fines	115	115	66	57.3%	48	41.9%	52	45.3%	166	144.5%	36	90.1%	44.2%
Licences and permits	-		0	-	0	-	1	-	1	-	1	184.8%	(50.5%)
Agency services	-		-	-		-	-	-	-	-	-	-	-
Transfers recognised - operational	85 638	85 638	7 612	8.9%	11 391	13.3%	7 897	9.2%	26 901	31.4%	(22 238)	.1%	(135.5%)
Other own revenue	595	595	117	19.6%	184	31.0%	176	29.6%	478	80.2%	118	66.7%	50.1%
Gains on disposal of PPE	-		-	-		-	-	-	-	-	-	-	-
Operating Expenditure	217 108	217 108	29 612	13.6%	32 915	15.2%	37 648	17.3%	100 175	46.1%	28 276	65.0%	33.1%
Employee related costs	65 541	65 541	14 423	22.0%	16 419	25.1%	15 356	23.4%	46 198	70.5%	13 516	78.4%	13.6%
Remuneration of councillors	4 227	4 227	970	23.0%	944	22.3%	1 009	23.9%	2 924	69.2%	975	53.6%	3.5%
Debt impairment	18 628	18 628	-	-		-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 210	13 210	-	-		-	-	-	-	-	-	-	-
Finance charges	792	792	-	-		-	449	56.7%	449	56.7%	-	49.0%	(100.0%)
Bulk purchases	31 126	31 126	8 192	26.3%	6 336	20.4%	4 201	13.5%	18 730	60.2%	5 569	83.0%	(24.6%)
Other Materials	12 227	12 227	997	8.2%	1 661	13.6%	2 003	16.4%	4 662	38.1%	1 350	38.8%	48.4%
Contracted services	-		1 168	-	3 105	-	2 790	-	7 063	-	2 431	104.5%	14.8%
Transfers and grants	-		290	-	138	-	6 592	-	7 021	-	805	111.7%	718.5%
Other expenditure	71 358	71 358	3 572	5.0%	4 310	6.0%	5 247	7.4%	13 129	18.4%	3 629	59.1%	44.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 642	1 642	11 937		4 834		34 167		50 938		(26 143)		
Transfers recognised - capital	30 008	30 008	5 976	19.9%	2 346	7.8%	8 075	26.9%	16 396	54.6%	(7 007)	(20.0%)	(215.2%)
Contributions recognised - capital			-	-		-	-	-		-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	31 649	31 649	17 912		7 180		42 242		67 334		(33 150)		
Taxation	-		-				-	-			-		
Surplus/(Deficit) after taxation	31 649	31 649	17 912		7 180		42 242		67 334		(33 150)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	31 649	31 649	17 912		7 180		42 242		67 334		(33 150)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) for the year	31 649	31 649	17 912		7 180		42 242		67 334		(33 150)		

					201	3/14					201	12/13	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	31 638	31 638	12 155	38.4%	10 621	33.6%	5 502	17.4%	28 277	89.4%	8 657	43.7%	(36.4%)
				38.4% 44.3%						94.9%			
National Government Provincial Government	24 922	24 922	11 051		8 593	34.5%	4 014	16.1%	23 659	94.9%	8 299	44.6%	(51.6%)
	170	175	-	-	-	-		-			-	-	-
District Municipality	175 5 092	5 092	-	-		-		-		-	-		
Other transfers and grants				-				-		-			
Transfers recognised - capital	30 189	30 189	11 051	36.6%	8 593	28.5%	4 014	13.3%	23 659	78.4%	8 299	44.6%	(51.6%)
Borrowing Internally generated funds	1 448	1 448	1 103	76.2%	2 028	140.0%	1 487	102.7%	4 619	318.9%	358	29.6%	315.7%
Public contributions and donations		1 448	1 103		2 028	140.0%	1 487	102.7%			358	29.6%	315.7%
Public contributions and donations	-		-	-		-							
Capital Expenditure Standard Classification	31 638	31 638	12 155	38.4%	10 621	33.6%	5 502	17.4%	28 277	89.4%	8 657	43.7%	
Governance and Administration	740	740	15	2.0%	434	58.7%	110	14.9%	559	75.6%	-	6.6%	(100.0%)
Executive & Council	188	188	15	8.0%	431	230.1%	(12)	(6.4%)	434	231.7%	-	.3%	(100.0%)
Budget & Treasury Office	-		-	-	1	-	122	-	123	-	-	38.2%	(100.0%)
Corporate Services	553	553	-	-	2	.4%	-	-	2	.4%	-	-	-
Community and Public Safety	483	483	196	40.6%			9	1.9%	205	42.4%	57	20.6%	(84.1%)
Community & Social Services	-	-	107	-	-	-	9	-	116	-	-	-	(100.0%)
Sport And Recreation	-	-	88	-	-	-	-	-	88	-	39	35.7%	(100.0%)
Public Safety	395	395	-	-	-	-	-	-	-	-	17	10.5%	(100.0%)
Housing	88	88	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 941	3 941	1 149	29.2%	1 376	34.9%	194	4.9%	2 720	69.0%	695	67.4%	(72.0%)
Planning and Development	3 941	3 941	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	1 149	-	1 376	-	194	-	2 720	-	695	67.4%	(72.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 474	26 474	10 794	40.8%	8 810	33.3%	5 189	19.6%	24 793	93.7%	7 905	43.4%	
Electricity	5 092	5 092	1 221	24.0%	455	8.9%	1 278	25.1%	2 954	58.0%	696	7.9%	
Water	400	400	2	.5%	1 593	398.4%	611	152.8%	2 207	551.7%	301	40.6%	
Waste Water Management	20 982	20 982	9 186	43.8%	6 762	32.2%	3 300	15.7%	19 247	91.7%	6 908	56.2%	(52.2%)
Waste Management	-		385	-	-	-		-	385	-	-	-	-
Other	-	-	-	-		-	-	-	-	-	-	-	-

					201	3/14					201	2/13	
	Bud	get	First C	luarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	
Difference	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										9		9	
Cash Flow from Operating Activities													
Receipts	239 442	239 442	57 742	24.1%	55 703	23.3%	22 158	9.3%	135 604	56.6%	61 941	95.6%	(64.2%)
Ratepayers and other	114 774	114 774	17 024	14.8%	13 541	11.8%	21 709	18.9%	52 274	45.5%	31 167	95.7%	(30.3%)
Government - operating	77 449	77 449	30 786	39.7%	21 557	27.8%	300	.4%	52 643	68.0%	22 238	106.0%	(98.7%)
Government - capital	30 008	30 008	9 895	33.0%	20 543	68.5%		-	30 438	101.4%	7 827	72.7%	(100.0%)
Interest	17 191	17 191	38	.2%	62	.4%	148	.9%	248	1.4%	692	159.6%	(78.6%)
Dividends	20	20	-	-	1	3.1%		-	1	3.1%	17	86.6%	(100.0%)
Payments	(175 967)	(175 967)	(46 704)	26.5%	(36 216)	20.6%	(22 891)	13.0%	(105 812)	60.1%	(38 869)	91.4%	(41.1%)
Suppliers and employees	(175 175)	(175 175)	(46 704)	26.7%	(36 216)	20.7%	(22 891)	13.1%	(105 812)	60.4%	(38 869)	190.3%	(41.1%)
Finance charges	(792)	(792)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 475	63 475	11 038	17.4%	19 487	30.7%	(734)	(1.2%)	29 792	46.9%	23 072	109.6%	(103.2%)
Cash Flow from Investing Activities													
Receipts			(395)		(6 941)		6 072		(1 263)	-	(19 712)		(130.8%)
Proceeds on disposal of PPE				-		-					` . ′		
Decrease in non-current debtors				-		-		-		-	-		-
Decrease in other non-current receivables	-	-	(395)	-	(6 941)	-	6 072	-	(1 263)	-	(19 712)	-	(130.8%)
Decrease (increase) in non-current investments	-	-	-	-		-	-	-	-	-	-	-	-
Payments	(31 638)	(31 638)	(9 476)	30.0%	(13 601)	43.0%	(6 270)	19.8%	(29 347)	92.8%	(6 349)	42.3%	(1.2%)
Capital assets	(31 638)	(31 638)	(9 476)	30.0%	(13 601)	43.0%	(6 270)	19.8%	(29 347)	92.8%	(6 349)	42.3%	(1.2%)
Net Cash from/(used) Investing Activities	(31 638)	(31 638)	(9 870)	31.2%	(20 542)	64.9%	(198)	.6%	(30 610)	96.8%	(26 061)	131.0%	(99.2%)
Cash Flow from Financing Activities													
Receipts													
Short term loans		_	_	_	-	_		-	_	-	_	-	-
Borrowing long term/refinancing	_		_	_		_		-		_	_	-	-
Increase (decrease) in consumer deposits			-	-		-							-
Payments	(1 089)	(1 089)											-
Repayment of borrowing	(1 089)	(1 089)	-	-		-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 089)	(1 089)	-	-		-		-		-	-		-
Net Increase/(Decrease) in cash held	30 748	30 748	1 168	3.8%	(1 055)	(3.4%)	(932)	(3.0%)	(819)	(2.7%)	(2 989)	29.1%	(68.8%)
Cash/cash equivalents at the year begin:	80	80	32	40.6%	1 200	1 500.5%	145	181.8%	32	40.6%	5 668	103.1%	(97.4%)
Cash/cash equivalents at the year end:	30 828	30 828	1 200	3.9%	145	.5%	(786)		(786)		2 679	28.9%	(129.3%)
Cashicash equivaients at the year BIU.	30 020	30 020	1 200	3.770	143	.376	(700)	(2.370)	(700)	(2.370)	2 0/7	20.7/0	(127.370)

Part 4: Debtor Age Analysis

	0 - 30	Dave	31 - 60 Days		61 - 90 Davs		Over 90 Days		Total		Actual Bad Deb	ts Written Off to	Impairment
	0 - 30	Days	31 - 00 Days		01 - 70 Days		Over 70 Days		i otai		Deb	tors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 397	3.1%	2 146	2.8%	5 774	7.5%	67 135	86.7%	77 452	29.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 120	7.1%	887	2.0%	29 387	66.6%	10 732	24.3%	44 126	16.7%	-	-	
Receivables from Non-exchange Transactions - Property Rates	574	3.0%	502	2.6%	835	4.4%	17 270	90.0%	19 182	7.3%	-	-	
Receivables from Exchange Transactions - Waste Water Management	1 812	2.5%	1 761	2.5%	3 414	4.8%	64 382	90.2%	71 368	27.0%	-	-	
Receivables from Exchange Transactions - Waste Management	978	2.6%	942	2.5%	1 825	4.9%	33 380	89.9%	37 125	14.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.7%	1	.7%	2	1.4%	106	97.2%	109	-	-	-	-
Interest on Arrear Debtor Accounts	-			-		-	-	-		-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-			-		-	-	-		-	-		
Other	113	.8%	116	.8%	221	1.5%	14 261	96.9%	14 711	5.6%	-		
Total By Income Source	8 996	3.4%	6 354	2.4%	41 457	15.7%	207 266	78.5%	264 072	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 798	5.7%	103	.3%	25 429	81.1%	4 032	12.9%	31 362	11.9%	-	-	-
Commercial	550	8.7%	188	3.0%	497	7.8%	5 109	80.5%	6 345	2.4%	-	-	-
Households	6 647	2.9%	6 062	2.7%	15 531	6.9%	198 115	87.5%	226 355	85.7%	-	-	-
Other	0	1.8%	0	1.8%	0	3.5%	10	92.9%	11	-	-	-	-
Total By Customer Group	8 996	3.4%	6 354	2.4%	41 457	15.7%	207 266	78.5%	264 072	100.0%		-	-

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days 31 - 60 Day			61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	
Bulk Water		-	-	-	-	-	-	-	-	-
PAYE deductions		-	-	-	-	-	-	-	-	-
VAT (output less input)		-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors		-	-	-	-	-	-	-	-	
Auditor-General		-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-		

Contact Details

Municipal Manager	C M L Rampai	051 924 0654
Financial Manager	I Mazinyo	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

## FREE STATE: THABO MOFUTSANYANA (DC19) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Tarri oporating revenue and Experientare	2013/14									201	2/13		
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Operating Revenue and Expenditure													
Operating Revenue	86 856	88 594	37 116	42.7%	26 898	31.0%	21 244	24.0%	85 258	96.2%	20 374	67.7%	4.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 560	-	794	50.9%	664	42.6%	606	-	2 065	-	638	89.3%	(5.0%)
Interest earned - outstanding debtors	-	2 200	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	-		-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-		-	-	-	-	-	-	-	-	-	-	-
Agency services													-
Transfers recognised - operational	84 421	85 598	36 301	43.0%	26 221	31.1%	20 620	24.1%	83 142	97.1%	19 666	100.0%	4.9%
Other own revenue	875	796	21	2.4%	13	1.4%	17	2.2%	51	6.4%	70	.5%	(75.0%)
Gains on disposal of PPE	-		-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	107 446	107 446	24 765	23.0%	22 895	21.3%	23 541	21.9%	71 201	66.3%	15 850	47.8%	48.5%
Employee related costs	41 576	41 299	9 455	22.7%	10 618	25.5%	10 660	25.8%	30 734	74.4%	8 408	61.1%	26.8%
Remuneration of councillors	8 272	8 550	2 087	25.2%	2 082	25.2%	2 611	30.5%	6 779	79.3%	2 043	70.6%	27.8%
Debt impairment	-		-	-		-	-	-	-	-	-	-	-
Depreciation and asset impairment	800	1 031	-	-		-	-	-	-	-	-	-	-
Finance charges	60		10	16.3%	7	11.9%	13	-	30	-	9	-	46.8%
Bulk purchases	-		-	-	-	-	-	-	-	-	-	-	-
Other Materials	600	750	223	37.2%	248	41.3%	189	25.2%	660	88.0%	-	-	(100.0%)
Contracted services	2 832	1 832	655	23.1%	148	5.2%	-	-	803	43.8%	10	44.6%	(100.0%)
Transfers and grants	29 500	26 313	7 874	26.7%	5 002	17.0%	3 815	14.5%	16 691	63.4%	615	42.9%	519.8%
Other expenditure	23 805	27 671	4 461	18.7%	4 789	20.1%	6 253	22.6%	15 504	56.0%	4 765	34.4%	31.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 590)	(18 852)	12 351		4 003		(2 298)		14 057		4 524		
Transfers recognised - capital			-	-	-	-		-	-	-	-	100.0%	-
Contributions recognised - capital			-			-							-
Contributed assets	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20 590)	(18 852)	12 351		4 003		(2 298)		14 057		4 524		
Taxation			_										
Surplus/(Deficit) after taxation	(20 590)	(18 852)	12 351	-	4 003	-	(2 298)	-	14 057	-	4 524	-	-
Attributable to minorities	(20 370)	(10 032)	12 331		4 003		(2 270)		14 037		4 324		
	(20 500)	(18 852)	12 351	-	4 003	-	(2 298)		14 057	-	4 524	-	-
Surplus/(Deficit) attributable to municipality	(20 590)	(18 852)	12 351		4 003		(2 298)		14 057		4 524		
Share of surplus/ (deficit) of associate	(00.555)	(40.5==)	40.000			-	(0	-				-	-
Surplus/(Deficit) for the year	(20 590)	(18 852)	12 351		4 003		(2 298)		14 057		4 524		

Reflows and   Revenue and Expenditure   Source of Finance   5000   5000   353   7.1%   41   .8%   .777   15.5%   11172   23.4%		12/13	201					3/14	201					
R thousands  R tho		Quarter	Third (	o Date	Year t	Quarter	Third C	Quarter	Second	Quarter	First C	lget	Bud	
Capital Revenue and Expenditure   Source of Finance   5 000   5 000   353   7.1%   41   88%   777   15.5%   1.172   23.4%   - National Coverment		Expenditure as % of adjusted		Expenditure as % of adjusted				Main		Main				R thousands
Source of Finance   5000   5000   353   7.1%   41   8%   777   15.5%   1172   23.4%   -	_		i											
National Convernment			1											
Provided Government		-	· -	23.4%		15.5%		.8%	41	7.1%	353	5 000	5 000	
District Municipality   Contractions and grants   Contractions   Contract	- (100.0%)	-	1	-	352	-	352	-		-	-		-	
Community Accordance		-	1	-		-		-		-	-		-	
Transfers recognised - capital		-	1	-		-		-		-	-		-	
Borrowing	-	-		-		-		-		-	-	-	-	
Internally generated funds Public contributions and donalors  Capital Expenditure Standard Classification 5 000 5	- (100.0%)	-		-	352	-	352	-	-	-	-	-	-	
Public contributions and donations		-		-		-		-			-		-	
Capital Expenditure Standard Classification   5 000   5 000   353   7.1%   41   886   777   15.5%   1172   23.4%   - Governance and Administration   2 500   2 610   353   14.1%   33   1.3%   238   9.1%   6.25   24.0%   - Exocurve & Council	- (100.0%)	-		16.4%	819	8.5%	425	.8%	41	7.1%	353	5 000	5 000	Internally generated funds
Governance and Administration 2 500 2 610 353 14.1% 33 1.3% 238 9.1% 6.25 24.0% - Executive & Council - 645 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 -		-	1	-	-	-		-	-	-	-	-	-	Public contributions and donations
Executive & Council Budget & Treasury Office Corporate Services 2 500 1 845 2 500 2 300 2 500 2 300 3 14.1% 33 1.3% (37) (2.0%) 350 1 9.0% 2 500 2 300 3 1 9.0% 2 500 2 300 3 1 9.0% 3 1 9.0% 5	- (100.0%)	-	ı -	23.4%	1 172	15.5%	777	.8%	41	7.1%	353	5 000	5 000	Capital Expenditure Standard Classification
Budget & Treasury Office Community and Public Safety 2 500 1 845 2 500 2 300 2 300 3 33 1 336 37, (2.0%) 350 1 9.0% 524 524 524 524 524 524 5286 524 524 5286 5286 5286 5286 5286 5286 5286 5286	- (100.0%)	-		24.0%	625	9.1%	238	1.3%	33	14.1%	353	2 610	2 500	Governance and Administration
Compare Services 2 500 1 345 353 1 4 1 1% 33 1 3 1 (2 0 1%) 350 1 0 0 1% Community and Public Safety 2 500 2 000 - 8 3.3% 516 22.4% 524 22.8% - South Analysis Safety 2 500 2 000 - 8 3.3% 516 22.4% 524 22.8% - South Analysis Safety 2 500 2 0 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- (100.0%)			42.8%	276	42.8%	276					645		Executive & Council
Community and Public Safety 2 500 2 300 - 8 3 3% 516 22.4% 524 22.8% - Community & Social Services 2 500 2 300 - 8 3.3% 516 22.4% 524 22.8% - Sport And Recreation						-						120		Budget & Treasury Office
Community & Social Services \$ 2 500 2 300	- (100.0%			19.0%	350	(2.0%)	(37)	1.3%	33	14.1%	353	1 845	2 500	Corporate Services
Sport And Recreation	- (100.0%)		-	22.8%	524	22.4%	516	.3%	8			2 300	2 500	Community and Public Safety
Public Safety	- (100.0%			22.8%	524	22.4%	516	.3%	8			2 300	2 500	Community & Social Services
Housing Housin Housing Housing Housing Housing Housing Housing Housing Housing						-						-		Sport And Recreation
Health						-						-		Public Safety
Economic and Environmental Services						-						-		Housing
Planning and Development						-						-		Health
Planning and Development	- (100.0%)		-	25.3%	23	25.3%	23	-				90		Economic and Environmental Services
Environmental Protection  Trading Services	- (100.0%)													Planning and Development
Environmental Protection  Trading Services		-		-		-		-	-	-	_	_	_	
Trading Services		-	1 -		-			-	-	-	-		-	
Electricity  Water						-					-		-	Trading Services
Waste Water Management         -		-	1 -		-	-		-	-	-	-		-	
Waste Water Management         -			i -		-			_	-	-	-		_	
Wasle Management		-	1 -	-	-	_	_	-	-	_	_	_	-	
		-	1 -	-	-	_	_	-	-	_	_	_	-	
Other														Other

Part 3: Cash Receipts and Payments					201	3/14					201	2/13	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	to Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities										_			
. 5	0/ 05/	00 507	20.022	42.00/	2/ 017	24.00/	21 270	24.00/	0/ 220	07.20/	24 422	71 40/	70/
Receipts	86 856	88 597	38 032	43.8%	26 917	31.0%	21 278	24.0%	86 228			71.4%	
Ratepayers and other	875	800	937	107.0%	32	3.7%	52	6.5%	1 021	127.6%	828	7.7%	
Government - operating	84 421	85 594	36 301	43.0%	26 221	31.1%	20 620	24.1%	83 142	97.1%	19 666	100.0%	4.9%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	1 560	2 203	794	50.9%	664	42.6%	606	27.5%	2 065	93.7%	638	89.5%	(5.0%)
Dividends	-		-	-		-	-	-	-	-	-	-	-
Payments	(106 645)	(107 445)	(25 909)		(24 268)	22.8%	(26 728)		(76 904)			55.3%	27.8%
Suppliers and employees	(77 085)	(80 548)	(17 268)	22.4%	(18 554)	24.1%	(22 900)	28.4%	(58 722)		(18 245)	60.4%	25.5%
Finance charges	(60)	(60)	(14)	23.6%	(11)	19.1%	(13)	21.9%	(39)			-	46.8%
Transfers and grants	(29 500)	(26 837)	(8 626)	29.2%	(5 702)	19.3%	(3 815)	14.2%	(18 144)		(2 657)	46.5%	43.6%
Net Cash from/(used) Operating Activities	(19 789)	(18 848)	12 123	(61.3%)	2 650	(13.4%)	(5 449)	28.9%	9 324	(49.5%)	221	2 313.5%	(2 564.5%)
Cash Flow from Investing Activities													
Receipts	-		-	-		-		-	-	-	-		-
Proceeds on disposal of PPE	-					-						-	-
Decrease in non-current debtors	-					-						-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(5 000)	-	-		-		-	-		-	-	-
Capital assets	-	(5 000)	-	-	-	-	-		-	-	-	-	-
Net Cash from/(used) Investing Activities	-	(5 000)	-	-		-		-	-	-	-		-
Cash Flow from Financing Activities													
Receipts													
Short term loans				-	-		-				-		-
Borrowing long term/refinancing	_		_	_		_		_	_		_	_	_
Increase (decrease) in consumer deposits	_		_	_		_		_	_		_	_	_
Payments	_					_							
Repayment of borrowing	_		_	-		_	_	-	_		-	_	-
Net Cash from/(used) Financing Activities	-			-		-		-		-	-		-
Net Increase/(Decrease) in cash held	(19 789)	(23 848)	12 123	(61.3%)	2 650	(13.4%)	(5 449)	22.9%	9 324	(39.1%)	221	2 313.5%	(2 564.5%)
Cash/cash equivalents at the year begin:	43 314	(23 040)	12 123	(01.370)	12 123	28.0%	14 773	22.770	7 324	(37.170)	20 600	2 313.370	(28.3%)
, , , ,												l	
Cash/cash equivalents at the year end:	23 525	(23 848)	12 123	51.5%	14 773	62.8%	9 324	(39.1%)	9 324	(39.1%)	20 821	2 313.5%	(55.2%)

Part 4: Debtor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to	Impairment -I Council
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-		-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-		-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-		-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	52 552	100.0%	52 552	100.0%	-	-	(51 502)
Total By Income Source	-	-	-	-	-	-	52 552	100.0%	52 552	100.0%	-	-	(51 502)
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	52 552	100.0%	52 552	100.0%	-	-	(51 502)
Total By Customer Group	-	-	-	-	-	-	52 552	100.0%	52 552	100.0%	-	-	(51 502)

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days 31 - 60			61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity		-	-	-	-	-	-	-	-	-
Bulk Water		-	-	-	-	-	-	-	-	-
PAYE deductions		-	-	-	-	-	-	-	-	-
VAT (output less input)	139	100.0%	-	-	-	-	-	-	139	.95
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments		-	-	-	-	-	-	-	-	
Trade Creditors	588	56.0%	136	12.9%	-	-	326	31.1%	1 051	6.5
Auditor-General		-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	15 049	100.0%	15 049	92.79
Total	728	4.5%	136	.8%		-	15 376	94.7%	16 239	100.09

Contact Details

Municipal Manager	Mogopodi Matiro	058 718 1002
Financial Manager	Lehusa Honolang	058 718 1007

Source Local Government Database

1. All figures in this report are unaudited.

# FREE STATE: MOQHAKA (FS201) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

	2013/14									2012/13			
	Bud	lget	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	1
	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	592 462	592 462	161 964	27.3%	92 893	15.7%	134 440	22.7%	389 297	65.7%	133 738	85.8%	.5%
Property rates	50 524	50 524	12 136	24.0%	10 316	20.4%	10 249	20.3%	32 701	64.7%	9 870	81.3%	3.8%
Property rates - penalties and collection charges	_		-	_		-	_	_		-	_	-	-
Service charges - electricity revenue	233 226	233 226	58 119	24.9%	52 153	22.4%	52 573	22.5%	162 845	69.8%	47 157	71.6%	11.5%
Service charges - water revenue	82 219	82 219	13 196	16.0%	16 223	19.7%	16 988	20.7%	46 407	56.4%	18 749	97.6%	(9.4%)
Service charges - sanitation revenue	23 052	23 052	5 786	25.1%	5 829	25.3%	5 818	25.2%	17 433	75.6%	5 375	56.3%	8.2%
Service charges - refuse revenue	13 061	13 061	3 301	25.3%	3 321	25.4%	3 341	25.6%	9 963	76.3%	3 098	-	7.8%
Service charges - other		-	-	-		-	-	-	-	-		-	
Rental of facilities and equipment	5 277	5 277	1 330	25.2%	635	12.0%	902	17.1%	2 866	54.3%	828	73.7%	8.9%
Interest earned - external investments	500	500	113	22.6%	(113)		-	-		-	512	163.1%	(100.0%)
Interest earned - outstanding debtors	5 000	5 000	1 111	22.2%	1 186		1 305	26.1%	3 602	72.0%	1 341	77.1%	(2.6%)
Dividends received	-		-	-	-	-	-	-		-		-	
Fines	854	854	246	28.8%	202	23.7%	172	20.1%	620	72.6%	203	90.1%	(15.5%)
Licences and permits		-	-	_		-	_	_	-	-		-	
Agency services	_		-	_		-	_	_		-	_	-	-
Transfers recognised - operational	170 462	170 462	64 112	37.6%	667	.4%	41 121	24.1%	105 900	62.1%	43 531	100.8%	(5.5%)
Other own revenue	8 287	8 287	2 515	30.3%	2 473	29.8%	1 970	23.8%	6 958	84.0%	3 073	94.1%	(35.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	- 1
Operating Expenditure	582 432	582 432	73 902	12.7%	168 322	28.9%	71 296	12.2%	313 520	53.8%	116 968	69.3%	(39.0%)
Employee related costs	178 254	178 254	39 680	22.3%	41 022	23.0%	11 694	6.6%	92 397	51.8%	12 537	37.7%	(6.7%)
Remuneration of councillors	16 036	16 036	3 662	22.8%	3 857	24.0%	2 125	13.3%	9 644	60.1%	1 238	41.5%	71.6%
Debt impairment	41 000	41 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 893	28 893	-	-	-	-	-	-	-	-	-	-	-
Finance charges	5 275	5 275	1 354	25.7%	(1 354)	(25.7%)	-	-	-	-	1 835	-	(100.0%)
Bulk purchases	176 880	176 880	15 727	8.9%	97 244	55.0%	44 381	25.1%	157 353	89.0%	94 408	146.1%	(53.0%)
Other Materials	-		3 648	-	9 262	-	5 888	-	18 797	-	(4 493)	-	(231.0%)
Contracted services	11 409	11 409	1 888	16.5%	2 738	24.0%	1 170	10.3%	5 796	50.8%	658	47.9%	77.9%
Transfers and grants	-		-	-		-	-	-		-	-	-	-
Other expenditure	124 685	124 685	7 942	6.4%	15 553	12.5%	6 037	4.8%	29 533	23.7%	10 784	51.6%	(44.0%)
Loss on disposal of PPE	-			-		-		-			-	-	-
Surplus/(Deficit)	10 030	10 030	88 062		(75 429)		63 144		75 778		16 770		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-		-	-		-	-	-		-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 030	10 030	88 062		(75 429)		63 144		75 778		16 770		
Taxation	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	10 030	10 030	88 062		(75 429)		63 144		75 778		16 770		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 030	10 030	88 062		(75 429)		63 144		75 778		16 770		
Share of surplus/ (deficit) of associate	.0 000	.0 000			(10 12)					-	.5770		
Surplus/(Deficit) for the year	10 030	10 030	88 062		(75 429)		63 144	-	75 778	-	16 770		
our prostructly for the year	10 030	10 030	00 002		(10 429)		ขอ 144		10 118		10 //0		

					201	3/14					201	12/13	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	95 524	95 524	24		4 571	4.8%	2 299	2.4%	6 894	7.2%	_		(100.0%)
National Government	95 524 95 524	95 524	0		4 550	4.8%	82	.1%	4 632	4.8%	-		(100.0%)
Provincial Government Provincial Government	95 524	95 524	U		4 550	4.8%	82	.1%			-	-	(100.0%)
			-	-		-		-			-	-	
District Municipality			-	-		-		-			-	-	
Other transfers and grants				-				-		-	-	-	
Transfers recognised - capital	95 524	95 524	0	-	4 550	4.8%	82	.1%	4 632	4.8%	-		(100.0%)
Borrowing	-		24	-	21	-	2 217	-	2 262	-	-	-	(100.0%)
Internally generated funds Public contributions and donations			24	-	21	-	2217	-		-	-	-	(100.0%)
Public contributions and donations			-	-		-		-		-	-	-	-
Capital Expenditure Standard Classification	95 524	95 524	1 446	1.5%	4 571	4.8%	2 299	2.4%	8 316	8.7%	-	-	(100.0%)
Governance and Administration			106				146		253	-		-	(100.0%)
Executive & Council		-	0	-		-	-	-	0	-	-	-	- 1
Budget & Treasury Office		-	21	-		-	-	-	21	-	-	-	-
Corporate Services		-	85	-		-	146	-	231	-	-	-	(100.0%)
Community and Public Safety	6 148	6 148	82	1.3%	154	2.5%	6	.1%	242	3.9%	-	-	(100.0%)
Community & Social Services		-	2	-		-	1	-	3	-	-	-	(100.0%)
Sport And Recreation	6 148	6 148	70	1.1%	154	2.5%	4	.1%	229	3.7%	-	-	(100.0%)
Public Safety			10	-		-	1	-	11	-	-	-	(100.0%)
Housing			-	-		-	-	-		-	-	-	-
Health			-	-		-	-	-		-	-	-	-
Economic and Environmental Services	38 289	38 289	149	.4%	1 340	3.5%	425	1.1%	1 914	5.0%		-	(100.0%)
Planning and Development	2 121	2 121	1	-		-	-	-	1	-	-	-	-
Road Transport	36 168	36 168	148	.4%	1 340	3.7%	425	1.2%	1 913	5.3%	-	-	(100.0%)
Environmental Protection			-	-		-	-	-		-	-	-	-
Trading Services	51 087	51 087	1 108	2.2%	3 077	6.0%	1 722	3.4%	5 907	11.6%	-		(100.0%)
Electricity	34 131	34 131	142	.4%	2 744	8.0%	137	.4%	3 024	8.9%	-	-	(100.0%)
Water	15 366	15 366	730	4.7%	332	2.2%	1 447	9.4%	2 509	16.3%	-	-	(100.0%)
Waste Water Management	-		152	-		-	45	-	197	-	-	-	(100.0%)
Waste Management	1 590	1 590	84	5.3%		-	93	5.8%	177	11.1%	-	-	(100.0%)
Other			-			-				-	-	-	-

_					201	3/14					201	2/13	
	Buc	lget	First C	luarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	luarter	
	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										9			
Cash Flow from Operating Activities													
Receipts	592 536	683 417	182 223	30.8%	182 186	30.7%	159 674	23.4%	524 083	76.7%	141 898	82 966.6%	12.5%
Ratepayers and other	326 576	414 467	94 198	28.8%	86 791	26.6%	81 518	19.7%	262 507	63.3%	80 696	72 172.3%	1.0%
Government - operating	167 926	167 926	70 552	42.0%	66 908	39.8%	61 121	36.4%	198 581	118.3%	43 337	101 237.5%	41.0%
Government - capital	95 524	95 524	17 110	17.9%	28 174	29.5%	16 742	17.5%	62 026	64.9%	17 415	101 809.8%	(3.9%)
Interest	2 500	5 500	363	14.5%	313	12.5%	292	5.3%	968	17.6%	450	23 977.8%	(35.0%)
Dividends	10	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(585 732)	(498 852)	(148 217)		(146 123)	24.9%	(131 177)		(425 517)		(123 978)	98 460.3%	5.8%
Suppliers and employees	(580 006)	(493 577)	(148 217)	25.6%	(146 123)	25.2%	(131 177)	26.6%	(425 517)	86.2%	(122 569)	150 404.1%	7.0%
Finance charges	(5 726)	(5 275)	-	-	-	-	-	-	-	-	(1 409)	3 298.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 804	184 565	34 006	499.8%	36 063	530.0%	28 497	15.4%	98 566	53.4%	17 920	24 584.1%	59.0%
Cash Flow from Investing Activities													
Receipts	-		-	-		-	-	-	-	-	-		-
Proceeds on disposal of PPE	-		-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-		-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-		-	-	-	-	-
Payments			(10 069)	-	(16 902)	-	(12 946)		(39 918)	-	(14 487)	42 241.8%	(10.6%)
Capital assets	-		(10 069)	-	(16 902)	-	(12 946)		(39 918)	-	(14 487)	42 241.8%	(10.6%)
Net Cash from/(used) Investing Activities			(10 069)		(16 902)	-	(12 946)		(39 918)		(14 487)	42 241.8%	(10.6%)
Cash Flow from Financing Activities													
Receipts			3 000				10 466		13 466		_		(100.0%)
Short term loans	_			_		_		-		-	_		(,
Borrowing long term/refinancing			3 000	-			10 466		13 466		-		(100.0%)
Increase (decrease) in consumer deposits				-		-	-				-		
Payments	(3 900)		(14 521)	372.3%	(13 000)	333.3%	(23 000)	-	(50 521)	-	(10 403)	112 352.4%	121.1%
Repayment of borrowing	(3 900)		(14 521)	372.3%	(13 000)	333.3%	(23 000)	-	(50 521)	-	(10 403)	112 352.4%	121.1%
Net Cash from/(used) Financing Activities	(3 900)		(11 521)	295.4%	(13 000)	333.3%	(12 534)	-	(37 055)	-	(10 403)	112 352.4%	20.5%
Net Increase/(Decrease) in cash held	2 904	184 565	12 416	427.5%	6 161	212.2%	3 018	1.6%	21 594	11.7%	(6 970)	(26 723.5%)	(143.3%)
Cash/cash equivalents at the year begin:		1 009	1 009		13 424		19 585	1 941.6%	1 009	100.0%	2 567	,	662.9%
Cash/cash equivalents at the year end:	2 904	185 574	13 424	462.3%	19 585	674.4%	22 603	12.2%	22 603	12.2%	(4 403)	(10 696.4%)	(613.4%)
Casticasti equivalents at the year enti:	2 904	180 5/4	13 424	402.3%	19 585	0/4.4%	22 603	12.2%	22 603	12.2%	(4 403)	(10 090.4%)	(013.4%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 91	Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 902	100.0%	-	-	-	-		-	12 902	19.39
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions		-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-			-		-		
Pensions / Retirement	-	-	-			-		-		
Loan repayments	1 600	100.0%	-	-	-	-		-	1 600	2.49
Trade Creditors	1 042	53.5%	300	15.4%	39	2.0%	568	29.2%	1 949	2.99
Auditor-General	67	1.7%	979	24.8%	1 517	38.5%	1 382	35.0%	3 945	5.99
Other	2 848	6.1%	4 412	9.5%	1 367	2.9%	37 832	81.4%	46 459	69.59
Total	18 459	27.6%	5 691	8.5%	2 923	4.4%	39 782	59.5%	66 855	100.0%

Contact Details

Municipal Manager

Municipal Manager	MS Mqwathi	056 216 9100
Financial Manager	Mr M Mokoena	056 216 9140

# FREE STATE: NGWATHE (FS203) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					201	3/14					201	2/13	
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	Quarter	
Different	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										Dauger		budget	
Operating Revenue and Expenditure													
Operating Revenue	457 993	457 993	143 657	31.4%	129 093	28.2%	136 170	29.7%	408 920	89.3%	145 957	92.5%	(6.7%)
Property rates	48 489	48 489	11 440	23.6%	8 748	18.0%	11 771	24.3%	31 960	65.9%	10 120	91.5%	16.3%
Property rates - penalties and collection charges	_		_	-		_	_	-	_	-	-	_	_
Service charges - electricity revenue	133 997	133 997	35 664	26.6%	36 953	27.6%	23 885	17.8%	96 503	72.0%	27 570	72.2%	(13.4%)
Service charges - water revenue	36 437	36 437	16 052	44.1%	11 253	30.9%	37 577	103.1%	64 882	178.1%	13 078	173.1%	187.3%
Service charges - sanitation revenue	33 068	33 068	7 986	24.1%	7 941	24.0%	7 818	23.6%	23 745	71.8%	7 721	106.5%	1.2%
Service charges - refuse revenue	27 971	27 971	7 226	25.8%	7 219	25.8%	7 261	26.0%	21 706	77.6%	6 313	79.9%	15.0%
Service charges - other	3 068	3 068	-	-		-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 242	2 242	95	4.2%	75	3.3%	73	3.3%	243	10.8%	2 052	60.7%	(96.4%)
Interest earned - external investments	575	575	603	104.9%	499	86.9%	393	68.3%	1 495	260.1%	258	210.7%	52.0%
Interest earned - outstanding debtors	9 251	9 251	4 962	53.6%	7 173	77.5%	7 111	76.9%	19 246	208.0%	4 509	291.3%	57.7%
Dividends received	1	1	-	-	-	-	-	-	-	-		-	-
Fines	2 428	2 428	228	9.4%	155	6.4%	214	8.8%	597	24.6%	347	70.7%	(38.5%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	159 632	159 632	58 948	36.9%	48 687	30.5%	39 647	24.8%	147 282	92.3%	73 586	96.3%	(46.1%)
Other own revenue	834	834	451	54.1%	389	46.7%	421	50.5%	1 262	151.3%	400	21.5%	5.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	457 992	457 992	88 526	19.3%	132 410	28.9%	100 715	22.0%	321 652	70.2%	91 515	81.7%	10.1%
Employee related costs	132 068	132 068	40 535	30.7%	44 462	33.7%	43 801	33.2%	128 798	97.5%	36 539	82.0%	19.9%
Remuneration of councillors	9 793	9 793	2 287	23.4%	2 287	23.4%	3 008	30.7%	7 582	77.4%	2 299	75.2%	30.9%
Debt impairment	43 198	43 198	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 200	2 200	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 900	2 900	1 599	55.1%	800	27.6%	800	27.6%	3 199	110.3%	834	94.5%	(4.1%)
Bulk purchases	152 157	152 157	24 664	16.2%	55 534	36.5%	30 721	20.2%	110 919	72.9%	30 180	80.8%	1.8%
Other Materials	-		2 726	-	8 604	-	4 759	-	16 088		2 086	58.9%	128.1%
Contracted services	15 880	15 880	1 039	6.5%	1 043	6.6%	421	2.7%	2 504	15.8%	3 344	65.6%	(87.4%)
Transfers and grants	38 526	38 526	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	61 270	61 270	15 676	25.6%	19 680	32.1%	17 205	28.1%	52 561	85.8%	16 233	89.4%	6.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2	2	55 130		(3 317)		35 455		87 268		54 442		
Transfers recognised - capital	67 889	67 889	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-		-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 891	67 891	55 130		(3 317)		35 455		87 268		54 442		
Taxation	-		-	-		-	-	-	-			-	-
Surplus/(Deficit) after taxation	67 891	67 891	55 130		(3 317)		35 455		87 268		54 442		
Attributable to minorities	-	-	-	-	` .	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 891	67 891	55 130		(3 317)		35 455		87 268		54 442		
Share of surplus/ (deficit) of associate	07 071	0/0/1	33 130		(3317)	_	33 433		07 200		34 442		
Surplus/(Deficit) for the year	67 891	67 891	55 130	-	(3 317)		35 455		87 268	_	54 442	-	-
our production to the year	07 891	0/ 691	JJ 130		(3 31 <i>1</i> )		აა 400		01 208		J4 44Z		

					201	3/14					201	12/13	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	73 889	95 289	11 730	15.9%	18 064	24.4%	12 504	13.1%	42 298	44.4%	6 465	30.7%	93.4%
National Government	67 889	93 209	11 730	17.3%	18 064	24.4%	12 504		42 298		2 394	24.8%	422.2%
National Government Provincial Government	67 889		11 /30		18 064	26.6%	12 504	-	42 298	-	2 394	24.8%	422.2%
			-	-		-		-		-	-		-
District Municipality			-	-		-		-			-		
Other transfers and grants				-		-	12 504	-					
Transfers recognised - capital Borrowing	67 889 6 000		11 730	17.3%	18 064	26.6%	12 504	-	42 298	-	2 394	24.8%	422.2%
	6 000	95 289				-					4 071	124.6%	(100.0%)
Internally generated funds Public contributions and donations		93 209				-					40/1	124.076	(100.0%)
			-										
Capital Expenditure Standard Classification	73 889	95 289	11 730	15.9%	18 064	24.4%	12 504	13.1%	42 298	44.4%	6 465	30.7%	93.4%
Governance and Administration	-	95 289	35	-	68	-	138	.1%	241	.3%	266	6.5%	(48.0%)
Executive & Council	-	95 289	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	35	-	68	-	138	-	241	-	266	-	(48.0%)
Community and Public Safety	8 604	-	715	8.3%	2 756	32.0%	1 304	-	4 774	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-		-	-
Sport And Recreation	8 604	-	715	8.3%	2 756	32.0%	1 304	-	4 774	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 602	-	-	-	3 409	35.5%	1 097	-	4 506	-	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 602	-	-	-	3 409	35.5%	1 097	-	4 506	-	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	53 289		10 980	20.6%	11 830	22.2%	9 965	-	32 776	-	6 199	38.1%	60.8%
Electricity	20 000	-	2 465	12.3%	5 715	28.6%	4 664	-	12 844	-	-	-	(100.0%)
Water	19 693	-	3 807	19.3%	4 190	21.3%	4 228		12 225	-	4 105	56.3%	3.0%
Waste Water Management	13 596	-	4 708	34.6%	1 925	14.2%	1 073	-	7 707	-	2 094	47.9%	(48.7%)
Waste Management	- 1	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 394	-	-	-		-	-	-		-	-	-	-

•					201	3/14					201	2/13	
	Buc	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	to Date	Third 0	Quarter	
Difference	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										9		9	
Cash Flow from Operating Activities													
Receipts	421 655	421 356	170 458	40.4%	184 123	43.7%	183 829	43.6%	538 410	127.8%	143 439	96.8%	28.2%
Ratepayers and other	187 545	187 246	99 260	52.9%	104 273	55.6%	117 133	62.6%	320 666	171.3%	62 795	98.0%	86.5%
Government - operating	159 631	159 631	58 948	36.9%	48 017	30.1%	41 747	26.2%	148 712	93.2%	73 288	95.6%	(43.0%)
Government - capital	67 889	67 889	11 890	17.5%	31 444	46.3%	24 555	36.2%	67 889	100.0%	6 842	101.4%	258.9%
Interest	6 588	6 588	360	5.5%	389	5.9%	394	6.0%	1 143	17.4%	514	27.7%	(23.3%)
Dividends	1	1	-	-		-	-	-		-	-	-	-
Payments	(379 674)	379 674	(161 670)	42.6%	(162 281)	42.7%	(166 895)	(44.0%)	(490 846)	(129.3%)	(72 318)	86.4%	130.8%
Suppliers and employees	(341 148)	341 148	(161 670)	47.4%	(162 281)	47.6%	(166 895)	(48.9%)	(490 846)	(143.9%)	(72 318)	94.9%	130.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(38 526)	38 526	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 981	801 030	8 788	20.9%	21 842	52.0%	16 934	2.1%	47 564	5.9%	71 120	168.0%	(76.2%)
Cash Flow from Investing Activities													
Receipts			-	-		-		-			-	-	-
Proceeds on disposal of PPE				-		-						-	-
Decrease in non-current debtors				-		-						-	
Decrease in other non-current receivables	-	-	-	-		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-		-	-	-	-	-	-	-	-
Payments	(73 889)	73 889	(12 792)	17.3%	(20 445)	27.7%	(14 091)	(19.1%)	(47 328)	(64.1%)	(7 165)	34.4%	96.7%
Capital assets	(73 889)	73 889	(12 792)	17.3%	(20 445)	27.7%	(14 091)	(19.1%)	(47 328)	(64.1%)	(7 165)	34.4%	96.7%
Net Cash from/(used) Investing Activities	(73 889)	73 889	(12 792)	17.3%	(20 445)	27.7%	(14 091)	(19.1%)	(47 328)	(64.1%)	(7 165)	35.2%	96.7%
Cash Flow from Financing Activities													
Receipts	6 000	6 000											
Short term loans	6 000	6 000	_	_		_		_			_	_	_
Borrowing long term/refinancing			_	_		_		_			_	_	_
Increase (decrease) in consumer deposits	-		_	_		_	_	-	_		-	_	_
Payments	(2 900)	2 900	(800)	27.6%	(1 599)	55.1%	(800)	(27.6%)	(3 199)	(110.3%)	(800)	120.6%	
Repayment of borrowing	(2 900)	2 900	(800)		(1 599)	55.1%	(800)		(3 199)		(800)	120.6%	_
Net Cash from/(used) Financing Activities	3 100	8 900	(800)	(25.8%)	(1 599)	(51.6%)	(800)		(3 199)		(800)	120.6%	-
Net Increase/(Decrease) in cash held	(28 808)	883 819	(4 805)	16.7%	(202)	.7%	2 044	.2%	(2 964)	(.3%)	63 155	(622.4%)	(96.8%)
Cash/cash equivalents at the year begin:	29 900	29 900	46 653	156.0%	41 848	140.0%	41 645	139.3%	46 653	156.0%	37 495	(022.470)	11.1%
												(00/ 70/)	
Cash/cash equivalents at the year end:	1 092	913 719	41 848	3 833.6%	41 645	3 815.0%	43 689	4.8%	43 689	4.8%	100 650	(886.7%)	(56.6%)

Part 4: Debtor Age Analysis

	0 - 30	Davs	31 - 60 Days		61 - 90 Davs		Over 90 Days		Total		Actual Bad Deb		Impairment
		.,.	,				,				Debi	tors	Counc
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 362	2.4%	35 336	19.7%	2 585	1.4%	136 670	76.4%	178 953	32.6%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 405	9.6%	6 597	6.1%	2 018	1.9%	89 677	82.5%	108 697	19.8%	-		
Receivables from Non-exchange Transactions - Property Rates	3 325	5.9%	2 319	4.1%	1 820	3.2%	49 226	86.8%	56 691	10.3%	-		
Receivables from Exchange Transactions - Waste Water Management	2 578	3.8%	2 254	3.3%	2 025	3.0%	61 612	90.0%	68 470	12.5%	-		
Receivables from Exchange Transactions - Waste Management	2 307	3.5%	2 068	3.2%	1 920	3.0%	58 767	90.3%	65 063	11.9%	-		
Receivables from Exchange Transactions - Property Rental Debtors	-	-		-		-	-	-		-	-	-	
Interest on Arrear Debtor Accounts	2 823	3.7%	2 720	3.6%	2 566	3.4%	68 269	89.4%	76 378	13.9%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	597	(11.5%)	236	(4.5%)	39	(.7%)	(6 078)	116.7%	(5 206)	(.9%)	-	-	-
Total By Income Source	26 397	4.8%	51 531	9.4%	12 974	2.4%	458 143	83.4%	549 045	100.0%	-		-
Debtors Age Analysis By Customer Group													
Organs of State	1 014	8.7%	894	7.7%	908	7.8%	8 828	75.8%	11 643	2.1%	-	-	
Commercial	6 074	11.8%	1 998	3.9%	1 464	2.9%	41 774	81.4%	51 309	9.3%	-		
Households	15 955	3.8%	46 832	11.0%	9 323	2.2%	353 156	83.0%	425 266	77.5%	-	-	-
Other	3 354	5.5%	1 806	3.0%	1 280	2.1%	54 386	89.4%	60 825	11.1%	-	-	-
Total By Customer Group	26 397	4.8%	51 531	9.4%	12 974	2.4%	458 143	83.4%	549 045	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 170	5.1%	12 241	5.6%	11 730	5.4%	182 511	83.9%	217 652	87.9%
Bulk Water	447	27.7%	1 166	72.3%		-		-	1 613	.7%
PAYE deductions	1 772	7.7%	1 417	6.2%	2 435	10.6%	17 360	75.5%	22 985	9.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-		-		-		-		
Loan repayments	-	-	-	-		-		-	-	-
Trade Creditors	213	100.0%	-	-		-		-	213	.1%
Auditor-General	464	9.0%	62	1.2%	857	16.7%	3 744	73.0%	5 127	2.1%
Other	-	-	-	-	-	-	-	-	-	
Total	14 066	5.7%	14 887	6.0%	15 022	6.1%	203 615	82.2%	247 590	100.0%

Contact Details

Municipal Manager

Municipal Manager	Adv T Mokoena	056 816 2703
Financial Manager	Mr.L. Leeuw	056.816.2752

Source Local Government Database

1. All figures in this report are unaudited.

# FREE STATE: METSIMAHOLO (FS204) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

, ,					201	3/14						2/13	
	Bud	lget	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
										Ů		·	
Operating Revenue and Expenditure													
Operating Revenue	739 243	697 901	184 814	25.0%	177 454	24.0%	166 840	23.9%	529 107	75.8%	139 360	68.5%	19.7%
Property rates	93 932	95 432	31 831	33.9%	24 804	26.4%	24 299	25.5%	80 934	84.8%	20 930	78.9%	16.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	201 404	197 404	46 723	23.2%	42 444	21.1%	40 481	20.5%	129 648	65.7%	35 248	56.9%	14.8%
Service charges - water revenue	186 539	186 289	42 493	22.8%	48 170	25.8%	48 030	25.8%	138 692	74.5%	37 878	76.7%	26.8%
Service charges - sanitation revenue	31 938	25 938	5 322	16.7%	5 558	17.4%	5 361	20.7%	16 241	62.6%	4 959	44.7%	8.1%
Service charges - refuse revenue	44 491	35 491	6 508	14.6%	7 542	17.0%	7 540	21.2%	21 590	60.8%	6 890	52.9%	9.4%
Service charges - other	9 425		-	-		-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 411	5 411	938	21.3%	2 426	55.0%	875	16.2%	4 239	78.3%	1 069	66.4%	(18.2%)
Interest earned - external investments	2 400	1 700	24	1.0%	695	28.9%	439	25.8%	1 157	68.1%	383	59.6%	14.6%
Interest earned - outstanding debtors	17 475	17 675	4 498	25.7%	4 936	28.2%	5 239	29.6%	14 673	83.0%	4 633	83.2%	13.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 016	7 116	889	6.8%	704	5.4%	3 679	51.7%	5 272	74.1%	875	19.9%	320.4%
Licences and permits	171	171	43	25.0%	40	23.4%	22	12.9%	105	61.3%	36	52.9%	(38.9%)
Agency services	-		-	-	-	-	-	-	-	-	-	-	
Transfers recognised - operational	107 887	107 387	43 551	40.4%	37 232	34.5%	28 200	26.3%	108 983	101.5%	24 771	96.2%	13.8%
Other own revenue	21 155	12 888	1 868	8.8%	2 903	13.7%	2 675	20.8%	7 446	57.8%	1 688	45.3%	58.5%
Gains on disposal of PPE	5 000	5 000	127	2.5%	-	-	0	-	127	2.5%	-	-	(100.0%)
Operating Expenditure	832 938	802 624	134 942	16.2%	148 266	17.8%	151 906	18.9%	435 114	54.2%	137 334	52.5%	10.6%
Employee related costs	188 560	188 943	47 057	25.0%	47 468	25.2%	47 144	25.0%	141 669	75.0%	42 475	67.2%	11.0%
Remuneration of councillors	13 174	13 174	3 000	22.8%	3 014	22.9%	3 094	23.5%	9 108	69.1%	2 957	71.2%	4.6%
Debt impairment	48 000	49 931	12 000	25.0%	12 000	25.0%	12 000	24.0%	36 000	72.1%	11 250	71.6%	6.7%
Depreciation and asset impairment	46 687	58 008	-	-	-	-	-	-	-	-	-	-	-
Finance charges	8 142	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	297 730	297 630	53 755	18.1%	53 220	17.9%	60 163	20.2%	167 137	56.2%	52 665	63.3%	14.2%
Other Materials	53 978	42 318	786	1.5%	1 802	3.3%	4 460	10.5%	7 048	16.7%	3 005	22.8%	48.4%
Contracted services	19 300	20 200	3 788	19.6%	5 538	28.7%	4 273	21.2%	13 599	67.3%	3 134	51.0%	36.3%
Transfers and grants	47 192	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	110 175	132 420	14 148	12.8%	25 225	22.9%	20 772	15.7%	60 145	45.4%	21 847	44.9%	(4.9%)
Loss on disposal of PPE	-	-	408	-	-	-	-	-	408	-	-	-	-
Surplus/(Deficit)	(93 695)	(104 723)	49 872		29 188		14 934		93 993		2 026		
Transfers recognised - capital	93 697	94 197	3 831	4.1%	500	.5%	167	.2%	4 498	4.8%	-	-	(100.0%)
Contributions recognised - capital	-		-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2	(10 526)	53 703		29 688		15 100		98 491		2 026		
Taxation	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) after taxation	2	(10 526)	53 703		29 688		15 100		98 491		2 026		
Attributable to minorities	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2	(10 526)	53 703		29 688		15 100		98 491		2 026		
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2	(10 526)	53 703		29 688		15 100		98 491		2 026		

·				-	201	3/14					201	12/13	
	Bud	get	First C	luarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	163 588	126 197	6 784	4.1%	8 566	5.2%	14 736	11.7%	30 086	23.8%	856	39.3%	1 622.4%
National Government	93 697	93 697	6 784	7.2%	8 305	8.9%	14 632	15.6%	29 721	31.7%	583	75.1%	2 411.8%
Provincial Government			-	-		-		-		-	-	-	-
District Municipality			-	-		-		-		-	-	-	-
Other transfers and grants			-	-		-		-		-	-	-	-
Transfers recognised - capital	93 697	93 697	6 784	7.2%	8 305	8.9%	14 632	15.6%	29 721	31.7%	583	75.1%	2 411.8%
Borrowing	27 500	27 500	-	-	-	-		-		-	-		
Internally generated funds	42 390	5 000	-	-	261	.6%	104	2.1%	365	7.3%	273	1.4%	(61.8%)
Public contributions and donations	-	-	-	-		-	-	-		-	-	-	-
Capital Expenditure Standard Classification	163 588	126 197	6 784	4.1%	8 566	5.2%	14 736	11.7%	30 086	23.8%	856	39.3%	1 622.4%
Governance and Administration	7 978	4 474	-		102	1.3%	50	1.1%	152	3.4%	81	.7%	(38.6%)
Executive & Council	1 864	120	-	-	102	5.5%	50	41.7%	152	126.4%	-	-	(100.0%)
Budget & Treasury Office	17	4 354		-		-		-		-	2	.3%	(100.0%)
Corporate Services	6 098		-	-	-	-	-	-	-	-	79	1.0%	(100.0%)
Community and Public Safety	14 487	7 117	-	-	73	.5%	1 135	15.9%	1 208	17.0%	100	1.8%	1 035.1%
Community & Social Services	1 659	144	-	-	46	2.8%	42	29.1%	88	61.3%		.8%	(100.0%)
Sport And Recreation	9 696	6 973	-	-	26	.3%	1 093	15.7%	1 119	16.1%	-	-	(100.0%)
Public Safety	2 382			-		-		-		-	100	4.0%	(100.0%)
Housing	750		-	-	-	-	-	-	-	-	-	-	-
Health			-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 543	12 600	1 309	6.1%	87	.4%	12	.1%	1 408	11.2%	347	43.1%	(96.5%)
Planning and Development	2		-	-	-	-	-	-	-	-	-	-	
Road Transport	21 541	12 600	1 309	6.1%	87	.4%	12	.1%	1 408	11.2%	347	43.1%	(96.5%)
Environmental Protection			-	-	-	-	-	-	-	-	-	-	-
Trading Services	119 580	102 006	5 475	4.6%	8 305	6.9%	13 539	13.3%	27 319	26.8%	327	52.4%	4 042.6%
Electricity	51 018	40 000	3 174	6.2%	3 331	6.5%	4 944	12.4%	11 449	28.6%	92	10.8%	5 296.8%
Water	21 577	19 875	-	-	904	4.2%	3 475	17.5%	4 379	22.0%	-	45.1%	(100.0%)
Waste Water Management	43 727	42 131	2 301	5.3%	4 070	9.3%	5 120	12.2%	11 491	27.3%	235	168.5%	2 076.8%
Waste Management	3 258	-	-	-	-	-	-	-	-	-	-	-	-
Other			-	-		-	-	-			-	-	-

•					201	3/14					201	2/13	
	Buc	lget	First 0	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	
Difference	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands												9	
Cash Flow from Operating Activities													
Receipts	779 328	631 181	215 870	27.7%	182 605	23.4%	155 201	24.6%	553 676	87.7%	129 060	71.4%	20.3%
Ratepayers and other	559 616	426 959	119 897	21.4%	122 991	22.0%	120 002	28.1%	362 890	85.0%	92 146	63.6%	30.2%
Government - operating	107 887	107 887	43 551	40.4%	58 264	54.0%	28 230	26.2%	130 045	120.5%	24 771	95.8%	14.0%
Government - capital	93 697	93 697	51 811	55.3%	-	-	6 046	6.5%	57 857	61.7%	10 954	93.4%	(44.8%)
Interest	18 128	2 638	612	3.4%	1 350	7.4%	923	35.0%	2 885	109.4%	1 189	135.9%	(22.4%)
Dividends	-	-	-	-	-	-	-		-	-	-	-	-
Payments	(676 891)	(553 762)	(228 341)	33.7%	(171 903)	25.4%	(156 240)	28.2%	(556 484)	100.5%	(138 565)	72.9%	12.8%
Suppliers and employees	(621 482)	(500 928)	(222 226)	35.8%	(161 116)	25.9%	(150 107)	30.0%	(533 448)	106.5%	(130 538)	73.7%	15.0%
Finance charges	(8 142)	(5 642)	(1)	-	(485)	6.0%	(302)	5.4%	(788)	14.0%	-	-	(100.0%)
Transfers and grants	(47 267)	(47 192)	(6 114)	12.9%	(10 302)	21.8%	(5 831)	12.4%	(22 248)	47.1%	(8 027)	68.3%	(27.4%)
Net Cash from/(used) Operating Activities	102 437	77 419	(12 471)	(12.2%)	10 702	10.4%	(1 039)	(1.3%)	(2 808)	(3.6%)	(9 505)	60.2%	(89.1%)
Cash Flow from Investing Activities													
Receipts	5 000		-	-		-		-		-	3 500	21.2%	(100.0%)
Proceeds on disposal of PPE	5 000		-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-		-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-	-	-	-	-	-	-	-	3 500	46.7%	(100.0%)
Payments	(136 304)	(98 697)	(6 784)	5.0%	(8 566)	6.3%	(14 736)	14.9%	(30 086)	30.5%	(542)	67.1%	2 616.5%
Capital assets	(136 304)	(98 697)	(6 784)	5.0%	(8 566)	6.3%	(14 736)	14.9%	(30 086)	30.5%	(542)	67.1%	2 616.5%
Net Cash from/(used) Investing Activities	(131 304)	(98 697)	(6 784)	5.2%	(8 566)	6.5%	(14 736)	14.9%	(30 086)	30.5%	2 958	78.4%	(598.3%)
Cash Flow from Financing Activities													
Receipts	28 500	2 640	714	2.5%	324	1.1%	388	14.7%	1 426	54.0%	159	7.6%	143.3%
Short term loans							-				-	-	-
Borrowing long term/refinancing	27 500		-			-							
Increase (decrease) in consumer deposits	1 000	2 640	714	71.4%	324	32.4%	388	14.7%	1 426	54.0%	159		143.3%
Payments	(16 541)	(23 472)					(3 118)	13.3%	(3 118)	13.3%			(100.0%)
Repayment of borrowing	(16 541)	(23 472)	-	-	-	-	(3 118)	13.3%	(3 118)	13.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	11 959	(20 832)	714	6.0%	324	2.7%	(2 730)	13.1%	(1 693)	8.1%	159	(7.2%)	(1 813.0%)
Net Increase/(Decrease) in cash held	(16 908)	(42 110)	(18 541)	109.7%	2 460	(14.6%)	(18 506)	43.9%	(34 587)	82.1%	(6 388)	(270.4%)	189.7%
Cash/cash equivalents at the year begin:	18 927	9 184	5 003	26.4%	(13 538)	(71.5%)	(11 077)	(120.6%)	5 003	54.5%	16 146	172.1%	(168.6%)
Cash/cash equivalents at the year end:	2 019	(32 926)	(13 538)		(11 077)	(548.7%)	(29 583)		(29 583)		9 758	109.0%	(403.2%)
Casticasti equivalents at the year effu:	2019	(32 920)	(13 538)	(070.0%)	(11 0/7)	(348.7%)	(29 383)	89.8%	(29 583)	89.8%	9 /38	109.0%	(403.2%)

Part 4: Debtor Age Analysis

	0 - 30	Davis	31 - 60 Days		61 - 90 Davs		Over 90 Days		Total		Actual Bad Deb	ts Written Off to	Impairment -
	0 - 30	Days	31 - 00 Days		01 - 90 Days		Over 90 Days		TOTAL		Deb	tors	Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	20 767	6.7%	14 160	4.5%	10 572	3.4%	266 156	85.4%	311 656	50.7%	2 302	.7%	18 000
Trade and Other Receivables from Exchange Transactions - Electricity	12 354	18.5%	9 500	14.3%	4 986	7.5%	39 802	59.7%	66 642	10.8%	273	.4%	6 840
Receivables from Non-exchange Transactions - Property Rates	7 098	12.4%	3 485	6.1%	1 634	2.9%	44 868	78.6%	57 085	9.3%	3 034	5.3%	11 160
Receivables from Exchange Transactions - Waste Water Management	1 345	6.0%	782	3.5%	610	2.7%	19 678	87.8%	22 415	3.6%	-	-	
Receivables from Exchange Transactions - Waste Management	1 505	5.7%	922	3.5%	583	2.2%	23 595	88.7%	26 605	4.3%	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	36	.6%	-	-	68	1.2%	5 731	98.2%	5 836	.9%	-	-	
Interest on Arrear Debtor Accounts	1 898	2.2%	1 880	2.2%	1 735	2.0%	81 787	93.7%	87 299	14.2%	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-			-	-	-	-	-	-	-	
Other	303	.8%	347	.9%	265	.7%	36 138	97.5%	37 053	6.0%	-	-	-
Total By Income Source	45 307	7.4%	31 076	5.1%	20 453	3.3%	517 756	84.2%	614 591	100.0%	5 609	.9%	36 000
Debtors Age Analysis By Customer Group													
Organs of State	3 789	20.4%	1 829	9.8%	1 100	5.9%	11 885	63.9%	18 602	3.0%	-	-	-
Commercial	17 489	25.0%	9 283	13.3%	3 593	5.1%	39 666	56.6%	70 031	11.4%	-	-	-
Households	24 029	4.6%	19 965	3.8%	15 760	3.0%	466 204	88.6%	525 958	85.6%	5 609	1.1%	36 000
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	45 307	7.4%	31 076	5.1%	20 453	3.3%	517 756	84.2%	614 591	100.0%	5 609	.9%	36 000

Part 5: Creditor Age Analysis

	0 - 30	0 - 30 Days 3			61 - 9	Days Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-		-	-	-
PAYE deductions	-	-	-	-	-	-		-	-	-
VAT (output less input)	-	-	-	-	-	-		-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 853	41.1%	1 005	4.2%	2 154	9.0%	10 941	45.7%	23 953	92.0
Auditor-General	17	.8%	56	2.7%	311	14.9%	1 708	81.7%	2 091	8.0
Other	-	-	-	-	-	-	-	-	-	
Total	9 869	37.9%	1 061	4.1%	2 465	9.5%	12 648	48.6%	26 043	100.09

Contact Details

Municipal Manager	Mr S M Molala	016 976 8313
Financial Manager	Mr Δ Lambat	016 973 8312

## FREE STATE: MAFUBE (FS205) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

					201	13/14					201	2/13	
	Bud	get	First	Quarter	Second	d Quarter	Third	Quarter	Year	to Date	Third	Quarter	
Difference	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 t Q3 of 2013/14
R thousands										budget		Dauget	
Operating Revenue and Expenditure													
Operating Revenue	154 331	154 331	43 776	28.4%	17 677	11.5%	18 808	12.2%	80 262	52.0%	28 492	76.0%	(34.0%
Property rates	17 438	32 863	5 170	29.7%	5 005	28.7%	3 314	10.1%	13 489	41.0%	3 226	33.1%	2.79
Property rates - penalties and collection charges	-	-	0	-	-	-	-	-	0	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	13 855	13 855	2 199	15.9%	4 459	32.2%	1 348	9.7%	8 006	57.8%	4 388	55.6%	(69.39
Service charges - sanitation revenue	6 938	6 938	800	11.5%	3 832	55.2%	1 278	18.4%	5 910	85.2%	882	23.6%	44.89
Service charges - refuse revenue	10 694	10 694	723	6.8%	3 470	32.5%	1 157	10.8%	5 350	50.0%	702	15.2%	64.99
Service charges - other	458		702	153.2%	116	25.3%	10 806	-	11 623	-	-	-	(100.09)
Rental of facilities and equipment	258		-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	90	90	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	2 690	2 690	-	-				-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 000	3 000	-	-				-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-		-	-				-	-	-	-	-	-
Transfers recognised - operational	78 084	78 084	29 188	37.4%				-	29 188	37.4%	18 775	94.1%	(100.0%
Other own revenue	20 826	6 116	4 994	24.0%	794	3.8%	906	14.8%	6 695	109.5%	520	122.6%	74.49
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	154 086	143 860	45 267	29.4%	30 011	19.5%	20 981	14.6%	96 260	66.9%	22 914	64.6%	(8.4%)
Employee related costs	59 673	66 019	17 229	28.9%	4 912	8.2%	5 419	8.2%	27 560	41.7%	12 264	78.5%	(55.8%
Remuneration of councillors	4 487	4 487	753	16.8%		-	-		753	16.8%	507	33.3%	(100.0%
Debt impairment	3 150	3 150	_	-		-	-	_			-	_	
Depreciation and asset impairment	1 144	-	_	_		-	-	_	_		-	_	-
Finance charges	_	242	7 327	_		-	-	_	7 327	3 021.8%		639.8%	
Bulk purchases	13 500	12 353	84	.6%	10 265	76.0%	4 215	34.1%	14 563	117.9%	2 120	58.9%	98.99
Other Materials	_	-	_	_	-	-	-	_	_		-	_	-
Contracted services	1 400			-				-			-		
Transfers and grants	11 860	15 000	418	3.5%				-	418	2.8%	-		
Other expenditure	58 872	42 609	19 457	33.0%	14 835	25.2%	11 348	26.6%	45 639	107.1%	8 023	80.7%	41.49
Loss on disposal of PPE	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	245	10 471	(1 491)		(12 335)		(2 173)		(15 998)		5 579		
Transfers recognised - capital	25 533	30 533	(,		(-2,		(=,		(10.110)	-			
Contributions recognised - capital	-							_			_		
Contributed assets	_		_			-		_	_	_	_	_	-
Surplus/(Deficit) after capital transfers and contributions	25 778	41 004	(1 491)		(12 335)		(2 173)		(15 998)		5 579		
Taxation			-	-		-		-		-	-	-	-
Surplus/(Deficit) after taxation	25 778	41 004	(1 491)		(12 335)		(2 173)		(15 998)		5 579		
Attributable to minorities		-	(,	-	(,	-		-	()	-	-	-	
Surplus/(Deficit) attributable to municipality	25 778	41 004	(1 491)		(12 335)		(2 173)		(15 998)		5 579		
	25 //8	41 004	(1 491)		(12 333)		(2 173)		(15 998)		5 5 7 9		
Share of surplus/ (deficit) of associate				-				-		-		-	
Surplus/(Deficit) for the year	25 778	41 004	(1 491)		(12 335)		(2 173)		(15 998)		5 579		

					201	3/14					201	12/13	
	Bud	get	First C	luarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third 0	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure													
Source of Finance	36 446	39 706	7 265	19.9%	5 293	14.5%	8 050	20.3%	20 608	51.9%	6 746	84.5%	19.3%
		39 706	7 <b>265</b> 3 721	14.6%	5 <b>293</b> 4 793	18.8%	7 729	20.3%	16 242	53.2%	5 367	57.9%	19.3% 44.0%
National Government	25 533	30 533	3 /21		4 /93	18.8%	1 129	25.3%	16 242	53.2%		57.9%	
Provincial Government						-		-		-	400	-	(100.0%)
District Municipality						-		-		-	-	-	-
Other transfers and grants													
Transfers recognised - capital	25 533	30 533	3 721	14.6%	4 793	18.8%	7 729	25.3%	16 242	53.2%	5 767	59.2%	34.0%
Borrowing					-	-				-	-		(67.2%)
Internally generated funds	10 913	9 173	3 545	32.5%	500	4.6%	321	3.5%	4 366	47.6%	980	180.7%	(67.2%)
Public contributions and donations	-		-	-		-		-		-	-	-	-
Capital Expenditure Standard Classification	36 446	39 706	7 265	19.9%	5 293	14.5%	8 050	20.3%	20 608	51.9%	6 746	84.5%	19.3%
Governance and Administration	3 994	7 651	732	18.3%	500	12.5%	108	1.4%	1 339	17.5%	331	95.7%	(67.5%)
Executive & Council	2 750	7 331	730	26.5%	500	18.2%	39	.5%	1 269	17.3%	240	92.7%	(83.7%)
Budget & Treasury Office	42		1	3.4%		-	68	-	70	-	-	-	(100.0%)
Corporate Services	1 202	320		-		-	-	-		-	92	97.7%	(100.0%)
Community and Public Safety	8 046	4 316		-	673	8.4%	526	12.2%	1 200	27.8%	68	228.6%	669.7%
Community & Social Services	7 778	1 795		-	673	8.7%	-	-	673	37.5%	68	39.8%	(100.0%)
Sport And Recreation	-	2 521		-		-	526	20.9%	526	20.9%	-	-	(100.0%)
Public Safety	269			-		-	-	-		-	-	-	-
Housing	-			-		-	-	-		-	-	-	-
Health	-			-		-	-	-		-	-	-	-
Economic and Environmental Services	450	1 020	1 712	380.4%		-		-	1 712	167.8%	803	94.9%	(100.0%)
Planning and Development	30	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Road Transport	420	1 020	1 712	407.6%	-	-	-	-	1 712	167.8%	797	105.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 955	26 719	4 822	20.1%	4 120	17.2%	7 416	27.8%	16 358	61.2%	5 544	76.9%	33.8%
Electricity	1 750	6 500	569	32.5%	1 739	99.4%	3 349	51.5%	5 657	87.0%	3 628	89.8%	(7.7%)
Water	4 037	2 050	-	-	462	11.4%	951	46.4%	1 413	68.9%	1 500	49.5%	(36.6%)
Waste Water Management	18 169	18 169	4 253	23.4%	1 919	10.6%	3 116	17.1%	9 288	51.1%	416	351.1%	649.4%
Waste Management	-		-	-		-	-	-	-	-	-	-	-
Other				-		-				-	-	-	-

·					201	3/14		·			201	2/13	
	Bud	get	First 0	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	
R thousands	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Cash Flow from Operating Activities													
. 5													
Receipts	179 864	184 864	50 334	28.0%	42 077	23.4%	41 036	22.2%	133 447	72.2%	34 510	82.2%	18.9%
Ratepayers and other	73 466	73 466	14 591	19.9%	7 227	9.8%	10 697	14.6%	32 515	44.3%	9 123	46.5%	17.2%
Government - operating	78 084	78 084	29 188	37.4%	22 925	29.4%	18 886	24.2%	70 999	90.9%	18 775	100.0%	.6%
Government - capital	25 533	30 533	6 555	25.7%	11 925	46.7%	11 453	37.5%	29 933	98.0%	6 612	100.0%	73.2%
Interest	2 780	2 780	-	-		-	-	-	-	-	-	-	-
Dividends			-	-		-	-	-	-	-	-	-	-
Payments	(143 174)	(143 860)	(37 940)	26.5%	(36 927)	25.8%	(39 775)	27.6%	(114 642)	79.7%	(22 914)	72.0%	73.6%
Suppliers and employees	(131 314)	(92 072)	(37 523)	28.6%	(36 927)	28.1%	(39 775)	43.2%	(114 224)	124.1%	(22 914)	79.1%	73.6%
Finance charges		(1 144)	-	-		-	-	-	-	-	-	-	-
Transfers and grants	(11 860)	(50 644)	(418)	3.5%		-	-	-	(418)	.8%	-	-	-
Net Cash from/(used) Operating Activities	36 690	41 004	12 394	33.8%	5 150	14.0%	1 261	3.1%	18 805	45.9%	11 597	114.2%	(89.1%)
Cash Flow from Investing Activities													
Receipts			-	-		-		-	-	-	-	-	-
Proceeds on disposal of PPE				-		-					-	-	-
Decrease in non-current debtors				-		-					-	-	-
Decrease in other non-current receivables				-		-					-	-	-
Decrease (increase) in non-current investments	-		-	-	-	-	-	-	-	-	-	-	-
Payments	(36 446)	(39 706)	(7 265)	19.9%	(5 293)	14.5%	(8 047)	20.3%	(20 606)	51.9%	(6 888)	103.5%	16.8%
Capital assets	(36 446)	(39 706)	(7 265)	19.9%	(5 293)	14.5%	(8 047)	20.3%	(20 606)	51.9%	(6 888)	103.5%	16.8%
Net Cash from/(used) Investing Activities	(36 446)	(39 706)	(7 265)	19.9%	(5 293)	14.5%	(8 047)	20.3%	(20 606)	51.9%	(6 888)	103.5%	16.8%
Cash Flow from Financing Activities													
Receipts											_	_	_
Short term loans			_	_		_	_	-	_	-	_	_	_
Borrowing long term/refinancing			_	_		_	_	-	_	-	_	_	_
Increase (decrease) in consumer deposits			_	_		_	_	-	_	-	_	_	_
Payments			(7 327)						(7 327)	-		100.0%	
Repayment of borrowing			(7 327)	-		-			(7 327)		-	100.0%	
Net Cash from/(used) Financing Activities			(7 327)	-	-	-		-	(7 327)	-	-	100.0%	-
Net Increase/(Decrease) in cash held	245	1 298	(2 198)	(898.8%)	(143)	(58.6%)	(6 786)	(522.8%)	(9 128)	(703.3%)	4 709	249.6%	(244.1%)
Cash/cash equivalents at the year begin:	1		2 350	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	152	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	8		2 350	, , , , , , ,	3 260	100.0%	(99.7%)
Cash/cash equivalents at the year end:	245	1 298	152	62.0%		3.4%	(6 778)	(522.2%)	(6 778)	(522.2%)	7 969	222.8%	(185.1%)
Castricasti equivalents at the year eff0:	245	1 298	152	62.0%	8	3.4%	(6 778)	(522.2%)	(6 / /8)	(522.2%)	7 969	222.8%	(185.1%)

Part 4: Debtor Age Analysis

•	0 - 30	Davis	31 - 60 Days		61 - 90 Davs		Over 90 Days		Total		Actual Bad Deb	ts Written Off to	Impairment -
	0 - 30	Days	31 - 00 Days		01 - 90 Days		Over 90 Days		I Oldi		Deb	tors	Counci
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 352	4.5%	1 298	2.5%	1 420	2.7%	47 149	90.3%	52 220	27.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	0	-	-	-	0	-	3 961	100.0%	3 961	2.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	819	6.6%	490	4.0%	414	3.3%	10 665	86.1%	12 388	6.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 173	2.6%	1 072	2.3%	1 045	2.3%	42 395	92.8%	45 685	23.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 057	2.5%	981	2.3%	960	2.3%	39 096	92.9%	42 094	21.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-		-	-	-	-	-	-			-	-	-
Interest on Arrear Debtor Accounts	1 229	3.4%	1 200	3.3%	1 189	3.3%	32 786	90.1%	36 404	19.0%	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	122	(15.3%)	99	(12.5%)	99	(12.5%)	(1 114)	140.3%	(794)	(.4%)	-	-	-
Total By Income Source	6 752	3.5%	5 141	2.7%	5 128	2.7%	174 938	91.1%	191 958	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(166)	(25.2%)	61	9.2%	51	7.6%	715	108.3%	661	.3%	-	-	-
Commercial	524	9.4%	199	3.6%	153	2.8%	4 675	84.2%	5 551	2.9%	-	-	-
Households	3 631	3.0%	2 851	2.3%	2 874	2.3%	113 602	92.4%	122 957	64.1%	-	-	-
Other	2 763	4.4%	2 030	3.2%	2 051	3.3%	55 945	89.1%	62 789	32.7%	-	-	-
Total By Customer Group	6 752	3.5%	5 141	2.7%	5 128	2.7%	174 938	91.1%	191 958	100.0%	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 186	2.4%	1 200	2.4%	1 351	2.7%	46 510	92.6%	50 247	34.9%
Bulk Water	1 064	1.8%	7 901	13.2%	996	1.7%	49 806	83.3%	59 768	41.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-		-		-		
Pensions / Retirement	-	-	-	-		-		-		
Loan repayments	-	-	-	-		-	2 132	100.0%	2 132	1.5%
Trade Creditors	-	-	-	-		-		-	-	-
Auditor-General	479	12.1%	748	18.9%	518	13.1%	2 214	55.9%	3 959	2.7%
Other	4 975	17.8%	2 558	9.1%	2 403	8.6%	18 038	64.5%	27 974	19.4%
Total	7 703	5.3%	12 407	8.6%	5 269	3.7%	118 700	82.4%	144 079	100.0%

Contact Details

Municipal Manager	Mr Puseletso I Radebe	058 813 9702
Financial Manager	Mr Gift Gwanya	058 813 9703

# FREE STATE: FEZILE DABI (DC20) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2014

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2013/14										201		
	Budget		First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third Quarter		1
	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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										buaget		budget	
Operating Revenue and Expenditure													
Operating Revenue	148 080	151 371	61 732	41.7%	49 570	33.5%	35 403	23.4%	146 705	96.9%	35 037	91.6%	1.0%
Property rates			-									-	
Property rates - penalties and collection charges	_	_	_	-	_	_	_	-	_	-	_	-	_
Service charges - electricity revenue			-									-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 112	10 112	1 685	16.7%	2 585	25.6%	999	9.9%	5 269	52.1%	1 705	58.9%	(41.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	137 641	137 641	58 182	42.3%	44 834	32.6%	34 625	25.2%	137 641	100.0%	32 787	92.9%	5.6%
Other own revenue	326	3 617	1 669	511.3%	2 151	659.0%	(221)	(6.1%)	3 599	99.5%	544	584.3%	(140.7%)
Gains on disposal of PPE	-	-	196	-	-	-	-	-	196	-	-	-	-
Operating Expenditure	195 526	219 426	50 493	25.8%	36 851	18.8%	31 701	14.4%	119 045	54.3%	30 922	53.6%	2.5%
Employee related costs	75 607	79 874	16 644	22.0%	16 087	21.3%	16 804	21.0%	49 535	62.0%	14 795	62.5%	13.6%
Remuneration of councillors	6 575	7 270	1 461	22.2%	1 440	21.9%	1 639	22.5%	4 540	62.4%	1 502	67.5%	9.1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 200	4 045	-	-	-	-	-	-	-	-	1 878	53.7%	(100.0%)
Finance charges	-	-	17 286	-	-	-	871	-	18 158	-	-	136.9%	(100.0%)
Bulk purchases	-		-	-		-	-	-	-		-	-	-
Other Materials	1 055		-	-		-	-	-	-	-	-	-	-
Contracted services	7 481	8 533	71	1.0%	645	8.6%	405	4.8%	1 122	13.1%	767	27.3%	(47.2%)
Transfers and grants	15 450	25 543	2 553	16.5%	703	4.5%	1 354	5.3%	4 610	18.0%	4 865	34.7%	(72.2%)
Other expenditure	85 159	94 161	12 476	14.7%	17 976	21.1%	10 627	11.3%	41 080	43.6%	7 114	53.5%	49.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(47 447)	(68 055)	11 239		12 719		3 702		27 660		4 115		
Transfers recognised - capital			-	-		-	-		-	-	-	-	-
Contributions recognised - capital	_		_	-		_	_	_	_	_	_	-	_
Contributed assets			-			-	-					-	-
Surplus/(Deficit) after capital transfers and contributions	(47 447)	(68 055)	11 239		12 719		3 702		27 660		4 115		
Taxation	-	-	-		-	-	-		-	-	-	-	
Surplus/(Deficit) after taxation	(47 447)	(68 055)	11 239		12 719		3 702		27 660		4 115		
Attributable to minorities	(47 447)	(00 000)	11237		12717	-	3702		27 000		4113	-	-
Surplus/(Deficit) attributable to municipality	(47 447)	(68 055)	11 239		12 719		3 702		27 660		4 115		
Share of surplus/ (deficit) of associate	(47 447)	(00 000)	11 239		12 / 19		3 /02		27 000		4 113		
	(47 447)	(68 055)	11 239	-	12 719	-	3 702	-	27 660	_	4 115	-	-
Surplus/(Deficit) for the year	(4/44/)	(68 055)	11 239		12 / 19		3 /02		27 660		4 115		

Part 2: Capital Revenue and Expenditure					201	13/14					201	12/13	ı
	D.,,	Budget		Quarter		Quarter	Third (	Quarter	Year to Date		Third Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
Capital Revenue and Expenditure												-	
Source of Finance	3 796	3 701	260	6.9%	284	7.5%	827	22.4%	1 371	37.1%	83	4.6%	898.0%
National Government		-	-	-	-	-	-	-		-		-	-
Provincial Government		-	-	-			-	-		-		-	-
District Municipality		-	-	-			-	-		-		-	-
Other transfers and grants		-	-	-	-	-	-	-		-		-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-		-	-	-	-
Borrowing													
Internally generated funds	3 796	3 701	260	6.9%	284	7.5%	827	22.4%	1 371	37.1%	83	4.6%	898.0%
Public contributions and donations		-	-	-	-	-	-	-		-		-	-
Capital Expenditure Standard Classification	3 796	3 701	260	6.9%	284	7.5%	827	22.4%	1 371	37.1%	83	4.6%	898.0%
Governance and Administration	1 090	1 185	238	21.8%	34	3.1%	557	47.0%	828	69.9%	24	19.7%	2 220.3%
Executive & Council	70	50	10	13.6%	-	-	14	27.7%	23	46.8%	4	4.4%	231.7%
Budget & Treasury Office	500	600	6	1.1%	-	-	533	88.8%	538	89.7%	7	28.5%	7 634.1%
Corporate Services	520	535	223	42.8%	34	6.5%	10	1.9%	267	49.8%	13	31.5%	(21.4%)
Community and Public Safety	1 400	1 360	-	-	-	-	154	11.3%	154	11.3%	14	.6%	1 028.4%
Community & Social Services		-	-	-	-	-	-	-	-	-		-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-		-	-
Public Safety	1 400	1 360	-	-	-	-	154	11.3%	154	11.3%	14	.6%	1 028.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-		-	-		-		-	-
Economic and Environmental Services	1 306	1 156	22	1.7%	250	19.1%	117	10.1%	389	33.7%	45	3.3%	158.1%
Planning and Development	1 006	1 006	4	.4%	236	23.4%	88	8.8%	328	32.6%	45	1.4%	94.8%
Road Transport		-	-	-	-		-	-		-		-	-
Environmental Protection	300	150	18	6.0%	15	4.8%	29	19.1%	61	40.8%		23.4%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-		-		-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-		-	-
Other		-	-	-	-	-	-	-				-	-

	2013/14										201		
	Budget		First C	luarter	Second	Quarter	Third (	Quarter	Year t	o 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 budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2012/13 to Q3 of 2013/14
R thousands										budget		buuget	
Cash Flow from Operating Activities													
Receipts	148 080	151 370	60 730	41.0%	49 570	33.5%	35 403	23.4%	145 703	96.3%	35 037	91.6%	1.0%
Ralepayers and other Government - operating Government - capital	326 137 641 - 10 112	3 617 137 641	1 123 57 292 - 2 315	344.1% 41.6% - 22.9%	2 151 44 834 - 2 585	659.0% 32.6% - 25.6%	(221) 34 625 - 999	(6.1%) 25.2% - 9.9%	3 053 136 751 - 5 899	84.4% 99.4% - 58.3%	544 32 787 - 1 705	584.3% 92.9% - 58.9%	(140.7%) 5.6% - (41.4%)
Interest Dividends	10 112	10 112	2 315	22.9%	2 585	25.6%	999	9.9%	5 899	58.3%	1 /05	58.9%	(41.4%)
Payments Suppliers and employees Finance charges	(191 327) (164 196) (4 200)	(218 937) (193 394)	(33 196) (30 643)	<b>17.4%</b> 18.7%	(36 851) (36 148)	19.3% 22.0%	(30 866) (29 512)	<b>14.1%</b> 15.3% -	(100 913) (96 303)	<b>46.1%</b> 49.8%	(31 130) (26 265)	53.4% 60.2%	(.8%) 12.4%
Transfers and grants	(22 931)	(25 543)	(2 553)	11.1%	(703)	3.1%	(1 354)	5.3%	(4 610)	18.0%	(4 865)	31.3%	(72.2%)
Net Cash from/(used) Operating Activities	(43 247)	(67 567)	27 534	(63.7%)	12 719	(29.4%)	4 537	(6.7%)	44 790	(66.3%)	3 906	(207.5%)	16.1%
Cash Flow from Investing Activities													
Receipts Proceeds on disposal of PPE Decrease in non-current debtors Decrease in other non-current receivables	-	-	196 196 -						196 196				-
Decrease (increase) in non-current investments Payments Capital assets Net Cash from/(used) Investing Activities	(3 796) (3 796) (3 796)		(260) (260) (64)	6.9% 6.9% 1.7%	(284) (284) (284)	7.5% 7.5% 7.5%	(827) (827)		(1 371) (1 371) (1 175)		(83) (83)		898.0% 898.0% 898.0%
, , ,	(0 7 7 0)		(0.)	1.770	(201)	7.070	(02.7)		(1170)		(00)		070.070
Cash Flow from Financing Activities Receipts Short term loans Berrowing long term/refinancing Increase (decrease) in consumer deposits													-
Payments Repayment of borrowing  Net Cash from/(used) Financing Activities	(17 286) (17 286) (17 286)		(17 286) (17 286) (17 286)	100.0% 100.0% 100.0%		-	(871) (871) (871)		(18 158) (18 158) (18 158)		-		(100.0%) (100.0%) (100.0%)
Net Increase/(Decrease) in cash held Cashicash equivalents at the year begin: Cashicash equivalents at the year end:	(64 329) 122 617 58 288	(67 567) 122 617 55 050	10 183 22 761 32 944	(15.8%) 18.6% 56.5%	12 436 32 944 45 380	(19.3%) 26.9% 77.9%	2 838 45 380 48 218	(4.2%) 37.0% 87.6%	25 457 22 761 48 218	(37.7%) 18.6% 87.6%	3 824 105 663 109 486	(187.8%) - (482.5%)	(25.8%) (57.1%) (56.0%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-		-	-		-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Grohani Mashivi	016 970 8625