### AGGREGRATED INFORMATION FOR FREE STATE STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating revenue and Experientare					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
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 2019/20 to Q3 of 2020/21
												, ,	
Operating Revenue and Expenditure													
Operating Revenue	20 224 258	20 653 043	5 056 333	25.0%	4 830 903	23.9%	4 889 178	23.7%	14 776 415	71.5%	4 582 793	73.0%	6.7%
Property rates	2 819 711	2 656 939	707 986	25.1%	547 230	19.4%	674 270	25.4%	1 929 486	72.6%	640 812	75.8%	5.2%
Service charges - electricity revenue	5 765 683	5 733 037	1 425 571	24.7%	1 178 404	20.4%	1 131 487	19.7%	3 735 462	65.2%	1 128 991	69.4%	. 2%
Service charges - water revenue	2 665 623	2 665 983	564 070	21.2%	620 952	23.3%	654 118	24.5%	1 839 141	69.0%	916 260	85.1%	(28.6%)
Service charges - sanitation revenue	1 038 480	1 016 274	239 619	23.1%	210 099	20.2%	252 570	24.9%	702 288	69.1%	209 296	69.6%	20.7%
Service charges - refuse revenue	691 127	663 946	147 844	21.4%	148 810	21.5%	157 243	23.7%	453 898	68.4%	137 890	71.3%	14.0%
Survice analysis Talase revenue			-		-		107 210	-	-	-	- 157 575	-	- 11.0%
Rental of facilities and equipment	91 169	89 839	18 911	20.7%	18 900	20.7%	17 877	19.9%	55 687	62.0%	13 708	53.9%	30.4%
Interest earned - external investments	60 346	59 104	17 181	28.5%	15 751	26.1%	12 940	21.9%	45 872	77.6%	31 502	107.1%	(58.9%)
Interest earned - outstanding debtors	1 009 630	974 686	157 208	15.6%	216 106	21.4%	263 303	27.0%	636 616	65.3%	266 745	94.0%	(1.3%)
Dividends received	4 966	5 005	115	2.3%	302	6.1%	260	5.2%	677	13.5%	204	(66.4%)	27.4%
Fines, penalties and forfeits	126 248	101 116	6 324	5.0%	2 217	1.8%	2 958	2.9%	11 499	11.4%	2 937	10.5%	.7%
Licences and permits	2 211	2 547	367	16.6%	448	20.3%	254	10.0%	1 069	42.0%	344	147.9%	(26.3%)
Agency services	_	-	1	-	-		0	_	1	-	1	_	(88.2%)
Transfers and subsidies	4 504 652	5 238 023	1 448 143	32.1%	1 618 112	35.9%	1 401 263	26.8%	4 467 519	85.3%	996 677	75.9%	40.6%
Other revenue	1 387 892	1 389 982	322 800	23.3%	253 495	18.3%	320 263	23.0%	896 557	64.5%	237 312	52.9%	35.0%
Gains	56 521	56 561	192	.3%	75	.1%	373	.7%	640	1.1%	113	.6%	229.8%
Operating Expenditure	20 766 342	20 933 445	3 851 212	18.5%	3 936 196	19.0%	4 383 158	20.9%	12 170 566	58.1%	3 798 118	52.6%	15.4%
Employee related costs	6 295 892	6 341 819	1 472 031	23.4%	1 429 652	22.7%	1 492 628	23.5%	4 394 311	69.3%	1 479 023	59.7%	.9%
Remuneration of councillors	328 138	328 618	61 192	18.6%	67 091	20.4%	75 432	23.0%	203 714	62.0%	77 722	59.6%	(2.9%)
Debt impairment	2 463 413	2 415 316	661 119	26.8%	389 292	15.8%	256 696	10.6%	1 307 107	54.1%	105 379	37.8%	143.6%
Depreciation and asset impairment	1 285 496	1 218 617	34 287	2.7%	62 478	4.9%	611 885	50.2%	708 650	58.2%	159 829	36.5%	282.8%
Finance charges	953 932	609 025	18 706	2.0%	63 651	6.7%	34 128	5.6%	116 485	19.1%	150 325	57.4%	(77.3%)
Bulk purchases	4 501 125	4 520 316	859 027	19.1%	600 347	13.3%	733 446	16.2%	2 192 819	48.5%	922 548	57.8%	(20.5%)
Other Materials	1 987 824	1 841 497	222 477	11.2%	536 378	27.0%	411 565	22.3%	1 170 420	63.6%	269 939	48.3%	52.5%
Contracted services	1 437 615	1 852 759	234 814	16.3%	474 296	33.0%	436 594	23.6%	1 145 704	61.8%	361 350	56.8%	20.8%
Transfers and subsidies	232 847	264 433	20 846	9.0%	23 196	10.0%	25 462	9.6%	69 504	26.3%	17 777	23.9%	43.2%
Other expenditure	1 258 670	1 521 410	266 634	21.2%	289 810	23.0%	305 217	20.1%	861 661	56.6%	254 123	46.7%	20.1%
Losses	21 390	19 635	79	.4%	7	-	106	.5%	192	1.0%	104	(364.8%)	2.5%
Surplus/(Deficit)	(542 083)	(280 402)	1 205 121		894 707		506 021		2 605 849		784 674		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 373 271	2 403 409	273 724	11.5%	463 194	19.5%	327 329	13.6%	1 064 247	44.3%	211 806	29.8%	54.5%
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE	12 033	12 030	910	7.6%	1 771	14.7%	202	1.7%	2 883	24.0%	5 083	142.4%	(96.0%)
Transfers and subsidies - capital (in-kind - all)	25 000	73 702	380	1.5%	-	-	-	-	380	.5%	-	.5%	
Surplus/(Deficit) after capital transfers and contributions	1 868 221	2 208 739	1 480 135		1 359 672		833 551		3 673 359		1 001 563		
Taxation	-	-			-	-					-		
Surplus/(Deficit) after taxation	1 868 221	2 208 739	1 480 135		1 359 672		833 551		3 673 359		1 001 563		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 868 221	2 208 739	1 480 135		1 359 672		833 551		3 673 359		1 001 563		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 868 221	2 208 739	1 480 135		1 359 672		833 551		3 673 359		1 001 563		

					202	0/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	İ
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	4 028 620	3 309 840	246 172	6.1%	417 170	10.4%	390 828	11.8%	1 054 170	31.8%	223 445	90.6%	74.9%
National Government	2 512 162	2 709 610	208 099	8.3%	355 303	14.1%	326 552	12.1%	889 954	32.8%	145 441	64.3%	124.5%
Provincial Government	2 312 102	3 000	200 077	0.370	333 303	14.170	320 332	12.170	007 734	32.070	143 441	04.370	124.370
District Municipality		3 000											
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	14 933	14 933	2 224	14.9%	5 337	35.7%	2 776	18.6%	10 337	69.2%	3 624	12.8%	(23.4%)
Transfers recognised - capital	2 527 095	2 727 543	210 322	8.3%	360 640	14.3%	329 328	12.1%	900 291	33.0%	149 064	62.9%	120.9%
Borrowing	156 152	114 584	18 415	11.8%	12 513	8.0%	25 580	22.3%	56 508	49.3%	12 520	21.2%	104.3%
Internally generated funds	1 345 374	467 713	17 434	1.3%	44 017	3.3%	35 920	7.7%	97 371	20.8%	61 860	203.3%	(41.9%)
	-	-	-	-	-	-	-	-	-	-	-	-	- '
Capital Expenditure Functional	4 038 676	3 340 252	246 760	6.1%	421 606	10.4%	393 854	11.8%	1 062 220	31.8%	227 844	90.2%	72.9%
Municipal governance and administration	1 232 605	301 144	22 380	1.8%	21 007	1.7%	40 271	13.4%	83 658	27.8%	37 474	212.8%	7.5%
Executive and Council	39 558	64 411	2 820	7.1%	3 584	9.1%	9 359	14.5%	15 763	24.5%	21 962	27.8%	(57.4%)
Finance and administration	1 193 031	236 733	19 561	1.6%	17 424	1.5%	30 911	13.1%	67 896	28.7%	15 513	248.6%	99.3%
Internal audit	15					-	-	-		-		8.6%	-
Community and Public Safety	394 662	489 452	17 476	4.4%	49 061	12.4%	28 268	5.8%	94 805	19.4%	16 073	73.4%	75.9%
Community and Social Services	63 765	75 833	9 687	15.2%	10 591	16.6%	3 347	4.4%	23 625	31.2%	5 028	47.9%	
Sport And Recreation	97 110	114 520	4 839	5.0%	7 411	7.6%	10 952	9.6%	23 203	20.3%	11 027	32.8%	(.7%)
Public Safety	21 065	22 252	25	.1%	959	4.6%	(1 249)	(5.6%)	(265)	(1.2%)	13	466.3%	
Housing	211 471	275 466	2 839	1.3%	29 938	14.2%	15 217	5.5%	47 995	17.4%	5	.3%	296 589.9%
Health	1 250	1 380	87	6.9%	161	12.9%	-	-	248	18.0%	1	7 228.0%	(100.0%)
Economic and Environmental Services	661 054	735 150	61 361	9.3%	117 605	17.8%	98 059	13.3%	277 024	37.7%	64 521	96.7%	52.0%
Planning and Development	114 331	104 002	6 749	5.9%	11 552	10.1%	13 267	12.8%	31 568	30.4%	13 217	45.6%	.4%
Road Transport	546 423	630 847	54 611	10.0%	106 054	19.4%	84 792	13.4%	245 457	38.9%	51 183	106.3%	65.7%
Environmental Protection	300	300	-	-		-	-	-	-	-	120	6.3%	(100.0%)
Trading Services	1 746 334	1 808 319	145 543	8.3%	233 933	13.4%	227 195	12.6%	606 671	33.5%	109 776	47.9%	107.0%
Energy sources	341 538	320 642	15 312	4.5%	60 510	17.7%	45 978	14.3%	121 801	38.0%	44 578	49.0%	3.1%
Water Management	847 961	904 799	90 285	10.6%	112 320	13.2%	101 275	11.2%	303 880	33.6%	28 770	12.8%	252.0%
Waste Water Management	468 404	503 222	39 929	8.5%	60 559	12.9%	77 566	15.4%	178 054	35.4%	33 885	127.4%	
Waste Management	88 432	79 656	17	-	543	.6%	2 377	3.0%	2 937	3.7%	2 543	6.8%	
Other	4 021	6 186				-	62	1.0%	62	1.0%		13.2%	(100.0%)

Dart 3.	Cach	Receipts	and Pay	umante

	2020/21  Budget First Quarter Second Quarter Third Quarter Year to Date									201	9/20		
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	uarter	Ī
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 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										Ů			
Receipts	13 455 476	14 311 230	838 633	6.2%	2 426 686	18.0%	3 098 202	21.6%	6 363 521	44.5%	308 868	56.4%	903.1%
Property rates	2 271 608	2 207 881	88 821	3.9%	194 271	8.6%	417 485	18.9%	700 576	31.7%	58 093	138.5%	618.6%
Service charges	9 656 613	9 659 291	354 482	3.7%	673 854	7.0%	1 895 847	19.6%	2 924 183	30.3%	64 798	49.3%	2 825.8%
Other revenue	(2 212 413)	(1 915 038)	95 947	(4.3%)	1 209 244	(54.7%)	510 286	(26.6%)	1 815 476	(94.8%)	2 276	3.4%	22 316.2%
Transfers and Subsidies - Operational	2 082 108	2 659 223	224 473	10.8%	278 844	13.4%	248 616	9.3%	751 933	28.3%	163 459	79.8%	52.1%
Transfers and Subsidies - Capital	1 591 235	1 633 244	73 225	4.6%	69 715	4.4%	23 335	1.4%	166 275	10.2%	20 231	31.4%	15.3%
Interest	64 759	65 018	1 682	2.6%	758	1.2%	2 620	4.0%	5 061	7.8%	11	1.2%	23 321.9%
Dividends	1 566	1 610	3	.2%	0.00	1.270	13	.8%	16	1.0%			(100.0%)
Payments	(11 418 582)	(11 697 389)	(938 514)	8.2%	(1 116 381)	9.8%	(1 677 365)		(3 732 260)	31.9%	50 676	(495.1%)	(3 410.0%)
Suppliers and employees	(11 158 137)	(11 435 278)	(938 514)	8.4%	(1 116 381)	10.0%	(1 677 365)	14.7%	(3 732 260)	32.6%	50 676	(495.1%)	(3 410.0%)
Finance charges	(260 494)	(262 161)		-		-		-		-	-		
Transfers and grants	50	50						-					
Net Cash from/(used) Operating Activities	2 036 895	2 613 841	(99 881)	(4.9%)	1 310 305	64.3%	1 420 837	54.4%	2 631 260	100.7%	359 544	72.7%	295.2%
Cash Flow from Investing Activities													
Receipts	10 360	126 363	620	6.0%	155	1.5%	1 509	1.2%	2 284	1.8%	1 908		(20.9%)
Proceeds on disposal of PPE	124 293	125 559	170	.1%	75	.1%	1 388	1.1%	1 633	1.3%	53		2 543.8%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-		-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(113 531)	(4 264)	87	(.1%)	79	(.1%)	121	(2.8%)	287	(6.7%)	1 870	-	(93.6%)
Decrease (increase) in non-current investments	(402)	5 068	363	(90.4%)	1	(.2%)	1	-	365	7.2%	(15)	-	(104.9%)
Payments	(1 775 245)	(2 111 161)	(140 352)	7.9%	(177 858)	10.0%	(286 464)	13.6%	(604 675)	28.6%	(33 086)	35.3%	765.8%
Capital assets	(1 775 245)	(2 111 161)	(140 352)	7.9%	(177 858)	10.0%	(286 464)	13.6%	(604 675)	28.6%	(33 086)	35.3%	765.8%
Net Cash from/(used) Investing Activities	(1 764 886)	(1 984 798)	(139 732)	7.9%	(177 704)	10.1%	(284 955)	14.4%	(602 391)	30.4%	(31 178)	35.2%	814.0%
Cash Flow from Financing Activities													
Receipts	66 356	62 666	24 212	36.5%	4 430	6.7%	(13 891)	(22.2%)	14 751	23.5%	206 780	1 501 081.9%	(106.7%)
Short term loans	-	-	-	-	-	-		- 1	-	-	-	-	
Borrowing long term/refinancing	51 209	51 209	9 642	18.8%	(3 108)	(6.1%)	(1 865)	(3.6%)	4 669	9.1%		-	(100.0%)
Increase (decrease) in consumer deposits	15 147	11 457	14 570	96.2%	7 538	49.8%	(12 026)	(105.0%)	10 081	88.0%	206 780	1 501 081.9%	(105.8%)
Payments	-	-	-	-				-		-	-		-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	66 356	62 666	24 212	36.5%	4 430	6.7%	(13 891)	(22.2%)	14 751	23.5%	206 780	1 501 081.9%	(106.7%)
Net Increase/(Decrease) in cash held	338 366	691 709	(215 401)	(63.7%)	1 137 030	336.0%	1 121 991	162.2%	2 043 620	295.4%	535 146	84.1%	
Cash/cash equivalents at the year begin:	4 129	106 795	(351 457)	(8 512.2%)	(667 640)	(16 170.1%)	350 025	327.8%	(351 457)	(329.1%)	9 893	(83.9%)	3 437.9%
ousireasii equivalens at the Jean begin.	1 127	100 170	(	(0 0 12.2.10)	(007 010)	(10 170.170)	330 023	327.070	(331 437)	(027.170)	7 073	(03.770)	3 437.770

Part 4. Debior Age Analysis	0.20	D	a		/4 aa B						Actual Bad Deb	ts Written Off to	Impairment -I	Bad Debts ito
	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Deb	tors	Council	Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	387 370	5.2%	189 369	2.6%	403 462	5.4%	6 431 759	86.8%	7 411 960	34.8%	18 874 556	254.6%	2 078 090	28.0%
Trade and Other Receivables from Exchange Transactions - Electricity	278 809	13.4%	78 889	3.8%	159 681	7.7%	1 556 798	75.1%	2 074 178	9.7%	6 481 767	312.5%	186 523	9.0%
Receivables from Non-exchange Transactions - Property Rates	269 018	8.6%	107 563	3.4%	239 603	7.6%	2 516 780	80.3%	3 132 965	14.7%	10 789 719	344.4%	399 748	12.8%
Receivables from Exchange Transactions - Waste Water Management	109 113	4.6%	58 021	2.5%	150 316	6.4%	2 039 720	86.5%	2 357 170	11.1%	5 084 212	215.7%	682 026	28.9%
Receivables from Exchange Transactions - Waste Management	65 572	3.7%	39 153	2.2%	121 229	6.9%	1 540 506	87.2%	1 766 460	8.3%	2 182 826	123.6%	731 330	41.4%
Receivables from Exchange Transactions - Property Rental Debtors	1 389	1.3%	1 379	1.3%	1 338	1.3%	101 204	96.1%	105 310	.5%	1 243	1.2%	25 329	24.1%
Interest on Arrear Debtor Accounts	111 613	2.8%	73 984	1.8%	245 436	6.1%	3 576 137	89.2%	4 007 170	18.8%	7 776 305	194.1%	866 824	21.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-		-	-			-		-		-	-	
Other	18 667	4.0%	6 424	1.4%	(25 874)	(5.5%)	468 557	100.2%	467 774	2.2%	2 656 859	568.0%	530 195	113.3%
Total By Income Source	1 241 551	5.8%	554 783	2.6%	1 295 193	6.1%	18 231 461	85.5%	21 322 987	100.0%	53 847 487	252.5%	5 500 066	25.8%
Debtors Age Analysis By Customer Group														
Organs of State	190 125	6.7%	104 966	3.7%	160 629	5.7%	2 373 997	83.9%	2 829 717	13.3%	13 421 767	474.3%	12 632	.4%
Commercial	399 029	12.0%	105 435	3.2%	265 961	8.0%	2 541 971	76.7%	3 312 396	15.5%	10 654 244	321.6%	296 753	9.0%
Households	649 651	4.3%	342 929	2.3%	902 052	6.0%	13 236 062	87.5%	15 130 694	71.0%	29 771 476	196.8%	5 163 161	34.1%
Other	2 746	5.5%	1 453	2.9%	(33 449)	(66.7%)	79 431	158.3%	50 181	.2%	-	-	27 520	54.8%
Total By Customer Group	1 241 551	5.8%	554 783	2.6%	1 295 193	6.1%	18 231 461	85.5%	21 322 987	100.0%	53 847 487	252.5%	5 500 066	25.8%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	0 Days	Over 9	0 Days	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	298 334	3.5%	137 102	1.6%	84 839	1.0%	7 884 528	93.8%	8 404 802	48.89
Bulk Water	633 658	9.1%	109 734	1.6%	139 190	2.0%	6 113 099	87.4%	6 995 681	40.69
PAYE deductions	67 901	44.9%	6 076	4.0%	6 421	4.2%	70 984	46.9%	151 381	.99
VAT (output less input)	6 268	100.0%	-	-	-	-	-	-	6 268	-
Pensions / Retirement	18 540	6.8%	6 114	2.2%	4 020	1.5%	245 613	89.5%	274 287	1.69
Loan repayments	870	15.4%	870	15.4%	870	15.4%	3 025	53.7%	5 635	
Trade Creditors	151 664	20.1%	55 829	7.4%	54 243	7.2%	493 388	65.3%	755 125	4.49
Auditor-General	16 511	26.2%	15 385	24.4%	4 527	7.2%	26 511	42.1%	62 934	.49
Other	44 657	7.8%	6 259	1.1%	4 927	.9%	516 816	90.2%	572 660	3.39
Total	1 238 404	7.2%	337 369	2.0%	299 037	1.7%	15 353 964	89.1%	17 228 774	100.0%

Contact Details

Municipal Manager	
Financial Manager	

# FREE STATE: MANGAUNG (MAN) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating revenue and Experientare					202	0/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
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 2019/20 to Q3 of 2020/21
												_	
Operating Revenue and Expenditure													
Operating Revenue	7 412 427	7 353 428	2 070 734	27.9%	1 496 443	20.2%	1 864 306	25.4%	5 431 483	73.9%	1 882 695	78.0%	(1.0%)
Property rates	1 376 320	1 189 321	352 972	25.6%	174 698	12.7%	323 518	27.2%	851 189	71.6%	334 858	78.7%	(3.4%)
Service charges - electricity revenue	2 724 997	2 727 997	863 507	31.7%	616 555	22.6%	608 545	22.3%	2 088 607	76.6%	600 813	77.3%	1.3%
Service charges - water revenue	983 100	983 100	229 749	23.4%	272 782	27.7%	233 283	23.7%	735 814	74.8%	561 232	123.1%	(58.4%)
Service charges - sanitation revenue	364 526	343 664	96 374	26.4%	62 862	17.2%	92 521	26.9%	251 758	73.3%	89 679	81.9%	3.2%
Service charges - refuse revenue	148 264	141 419	35 468	23.9%	34 935	23.6%	35 228	24.9%	105 631	74.7%	33 733	74.7%	4.4%
		-	-	-	-	-					-	-	-
Rental of facilities and equipment	42 366	42 331	8 473	20.0%	8 546	20.2%	8 381	19.8%	25 400	60.0%	7 515	56.3%	11.5%
Interest earned - external investments	22 915	23 585	5 464	23.8%	4 458	19.5%	5 199	22.0%	15 122	64.1%	2 000	29.1%	160.0%
Interest earned - outstanding debtors	269 971	244 186	28 981	10.7%	51 933	19.2%	73 574	30.1%	154 488	63.3%	93 738	97.2%	(21.5%)
Dividends received	1	1	-	-	2	405.8%	-	-	2	405.8%	-	514.3%	
Fines, penalties and forfeits	38 920	18 720	276	.7%	698	1.8%	862	4.6%	1 837	9.8%	1 503	9.5%	(42.6%)
Licences and permits	477	197	274	57.4%	298	62.4%	106	54.0%	678	345.0%	153	191.7%	(30.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	910 524	1 109 312	301 217	33.1%	111 265	12.2%	332 347	30.0%	744 829	67.1%	414	26.7%	80 177.1%
Other revenue	529 684	529 232	147 979	27.9%	157 408	29.7%	150 741	28.5%	456 128	86.2%	157 058	79.3%	(4.0%)
Gains	360	362	1	.2%	-	-	-	-	1	.2%	-	1.3%	-
Operating Expenditure	6 875 325	6 832 584	2 051 448	29.8%	1 622 332	23.6%	2 155 497	31.5%	5 829 277	85.3%	1 530 456	78.8%	40.8%
Employee related costs	2 103 205	2 094 004	571 371	27.2%	512 057	24.3%	553 082	26.4%	1 636 510	78.2%	520 463	76.2%	6.3%
Remuneration of councillors	71 976	71 466	16 241	22.6%	15 891	22.1%	16 408	23.0%	48 540	67.9%	16 098	69.4%	1.9%
Debt impairment	1 114 764	898 313	513 828	46.1%	265 687	23.8%	198 625	22.1%	978 140	108.9%	13 450	139.3%	1 376.8%
Depreciation and asset impairment	325 234	295 296	32 778	10.1%	54 321	16.7%	592 156	200.5%	679 255	230.0%	139 661	153.0%	324.0%
Finance charges	222 333	223 333	8 755	3.9%	51 695	23.3%	6 732	3.0%	67 183	30.1%		51.5%	(90.9%)
Bulk purchases	1 720 532	1 782 813	622 464	36.2%	284 003	16.5%	372 461	20.9%	1 278 928	71.7%	528 218	80.8%	(29.5%)
Other Materials	544 202	572 828	127 613	23.4%	246 961	45.4%	218 514	38.1%	593 087	103.5%	98 820	81.7%	121.1%
Contracted services	456 389	553 262	86 120	18.9%	142 836	31.3%	121 274	21.9%	350 230	63.3%	97 646	43.7%	24.2%
Transfers and subsidies	2 241	2 241	-	-	1 362	60.8%	296	13.2%	1 658	74.0%		55.0%	(55.9%)
Other expenditure	314 449	338 783	72 196	23.0%	47 516	15.1%	75 949	22.4%	195 662	57.8%	41 038	38.8%	85.1%
Losses	-	245	82	-	2	-	-	-	84	34.1%		-	-
Surplus/(Deficit)	537 103	520 844	19 286		(125 889)		(291 192)		(397 794)		352 239		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	911 532	935 232	154 144	16.9%	238 178	26.1%	127 633	13.6%	519 955	55.6%	(67 269)	.5%	(289.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	11 933	11 933	911	7.6%	1 771	14.8%	150	1.3%	2 832	23.7%	5 045	68.9%	(97.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 460 567	1 468 009	174 341		114 060		(163 409)		124 992		290 015		
Taxation	-	-		-	-	-	-	-		-	-		
Surplus/(Deficit) after taxation	1 460 567	1 468 009	174 341		114 060		(163 409)		124 992		290 015		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 460 567	1 468 009	174 341		114 060		(163 409)		124 992		290 015		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 460 567	1 468 009	174 341		114 060		(163 409)		124 992		290 015		

					202	10/21					201	9/20	
	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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	1 136 562	1 300 160	75 564	6.6%	194 912	17.1%	171 785	13.2%	442 261	34.0%	102 777	22.2%	67.1%
National Government	911 532	1 047 531	45 002	4.9%	148 353	16.3%	126 059	12.0%	319 413	30.5%	64 012	19.0%	
Provincial Government	911 332	1 047 551	45 002	4.9%	140 333	10.3%	120 039	12.076	319 413	30.3%	04 012	19.0%	90.9%
District Municipality												-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,	11 933	11 933	2 224	18.6%	5 337	44.7%	2 776	23.3%	10 337	86.6%	3 624	343.6%	(23.4%)
Transfers and subsidies - capital (monetary alloc) (beparitin Agencies, PH),  Transfers recognised - capital	923 464	1 059 463	47 226	5.1%	153 690	16.6%	128 835	12.2%	329 750	31.1%	67 636	19.7%	
Borrowing	923 464 85 179	43 611	47 226 18 415	21.6%	12 513	14.7%	25 580	12.2% 58.7%	329 750 56 508	129.6%	12 418	35.8%	
Internally generated funds	127 919	197 085	9 923	7.8%	28 709	22.4%	17 371	8.8%	56 002	28.4%	22 722	29.5%	
internally generated funds	12/ 919	197 000	9 923	7.076	20 / 09	22.476	17 371	0.070	30 002	20.476	22 122	29.376	(23.0%)
												-	
Capital Expenditure Functional	1 136 562	1 300 160	75 564	6.6%	194 912	17.1%	171 785	13.2%	442 261	34.0%	102 777	22.2%	67.1%
Municipal governance and administration	119 629	130 251	18 415	15.4%	14 997	12.5%	36 095	27.7%	69 507	53.4%	12 672	18.0%	184.8%
Executive and Council	16 450	30 073		-	2 484	15.1%	8 628	28.7%	11 112	36.9%		5.2%	(100.0%)
Finance and administration	103 179	100 178	18 415	17.8%	12 513	12.1%	27 467	27.4%	58 396	58.3%	12 672	19.9%	116.8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	225 103	290 034	2 839	1.3%	31 292	13.9%	17 867	6.2%	51 998	17.9%	2 224	6.9%	703.4%
Community and Social Services	3 000	2 852	-	-	278	9.3%	1 059	37.1%	1 337	46.9%	1 091	21.8%	(2.9%)
Sport And Recreation	9 187	8 065	-	-	1 076	11.7%	1 590	19.7%	2 666	33.1%	1 133	9.5%	40.4%
Public Safety	1 650	3 650	-	-	-	-	-	-	-	-	-	4.5%	-
Housing	211 265	275 466	2 839	1.3%	29 938	14.2%	15 217	5.5%	47 995	17.4%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	351 634	436 299	39 015	11.1%	84 976	24.2%	63 532	14.6%	187 522	43.0%	31 100	26.0%	104.3%
Planning and Development	37 126	28 550	14	-	5 109	13.8%	7 464	26.1%	12 587	44.1%	3 380	11.2%	120.9%
Road Transport	314 508	407 749	39 001	12.4%	79 867	25.4%	56 067	13.8%	174 935	42.9%	27 721	27.7%	102.3%
Environmental Protection	-	-		-	-	-		-		-		-	-
Trading Services	440 197	441 577	15 295	3.5%	63 647	14.5%	54 230	12.3%	133 171	30.2%	56 780	21.5%	
Energy sources	169 433	180 048	12 146	7.2%	43 937	25.9%	20 829	11.6%	76 913	42.7%	33 767	60.5%	
Water Management	131 617	140 281	1 422	1.1%	11 469	8.7%	19 964	14.2%	32 855	23.4%	17 446	10.8%	
Waste Water Management	130 147	108 737	1 726	1.3%	8 016	6.2%	12 729	11.7%	22 472	20.7%	4 246	5.8%	
Waste Management	9 000	12 511	-	-	224	2.5%	708	5.7%	932	7.4%	1 322	8.7%	
Other	-	2 000	-	-	-	-	62	3.1%	62	3.1%		16.3%	(100.0%)

Dart 7	≀- Cach	Receipts	and Day	umonte

					202	20/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	to 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 2019/20 to Q3 of 2020/21
R thousands										buager		buuget	
Cash Flow from Operating Activities													
Receipts	6 934 186	7 173 507	-	-	-	-	1 075 349	15.0%	1 075 349			-	(100.0%)
Property rates	1 101 056	1 101 056	-	-	-	-	112 970	10.3%	112 970	10.3%		-	(100.0%)
Service charges	4 418 062	4 421 062	-	-	-	-	953 377	21.6%	953 377	21.6%		-	(100.0%)
Other revenue	(429 904)	(432 904)	-	-	-	-	7 341	(1.7%)	7 341	(1.7%)	-	-	(100.0%)
Transfers and Subsidies - Operational	910 524	1 109 312	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	911 532	952 065	-	-	-	-	-	-	-	-	-	-	-
Interest	22 915	22 915	-	-	-	-	1 661	7.2%	1 661	7.2%	-	-	(100.0%)
Dividends	1	1	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 606 376)	(4 615 376)	-	-	-	-	(440 144)	9.5%	(440 144)		-	-	(100.0%)
Suppliers and employees	(4 384 043)	(4 392 043)	-	-	-	-	(440 144)	10.0%	(440 144)	10.0%	-	-	(100.0%)
Finance charges	(222 333)	(223 333)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 327 809	2 558 130					635 205	24.8%	635 205	24.8%	-		(100.0%)
Cash Flow from Investing Activities													
Receipts	7 818	7 818	(6)	(.1%)	34	.4%	(34)	(.4%)	(6)	(.1%)	(40)	_	(14.0%)
Proceeds on disposal of PPE	11 933	11 933	(0)	(.170)	34	.470	(34)	(.470)	(0)	(.170)	(40)		(14.070)
Decrease (Increase) in non-current debtors (not used)				_		_		_					_
Decrease (increase) in non-current receivables	(4 219)	(4 219)	(6)	.1%	34	(.8%)	(34)	.8%	(6)	.2%	(40)		(14.0%)
Decrease (increase) in non-current investments	104	104	-			()		-	-	1		_	
Payments	(1 136 562)	(1 300 160)					(81 610)	6.3%	(81 610)	6.3%			(100.0%)
Capital assets	(1 136 562)	(1 300 160)	-		-		(81 610)	6.3%	(81 610)	6.3%		-	(100.0%)
Net Cash from/(used) Investing Activities	(1 128 744)	(1 292 341)	(6)	-	34	-	(81 644)	6.3%	(81 616)	6.3%	(40)	-	206 508.7%
Cash Flow from Financing Activities													
Receipts	42 799	_	5 603	13.1%	4 637	10.8%	539		10 779		(262)	_	(305.9%)
Short term loans	42177	-	3 003	13.170	4 037	10.070	337		10777		(202)		(303.770)
Borrowing long term/refinancing				_		_		_					_
Increase (decrease) in consumer deposits	42 799		5 603	13.1%	4 637	10.8%	539	_	10 779		(262)		(305.9%)
Payments	12.77			15.170	1 001	10.070					(202)		(000.770)
Repayment of borrowing	_		_	_		_		_			_	_	_
Net Cash from/(used) Financing Activities	42 799		5 603	13.1%	4 637	10.8%	539	-	10 779	-	(262)	-	(305.9%)
Net Increase/(Decrease) in cash held	1 241 865	1 265 789	5 597	.5%	4 670	.4%	554 101	43.8%	564 368	44.6%			(183 924.7%)
Cash/cash equivalents at the year begin:	(105 315)	(105 315)	359 728	(341.6%)	365 325	(346.9%)	437 892	(415.8%)	359 728	(341.6%)		41.1%	241.7%
, , , ,													
Cash/cash equivalents at the year end:	1 136 550	1 160 474	365 325	32.1%	437 892	38.5%	991 993	85.5%	991 993	85.5%	127 856	48.1%	675.9%

Tart 4. Debtor Age Ariarysis	0.20	0 - 30 Days 31 - 60 Days					Over 90 Davs		Total		Actual Bad Debts Written Off to			
	0 - 30	Days	31 - 00 Days		61 - 90 Days		Over 90 Days		TOTAL		Deb	tors	Counci	il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	187 487	7.8%	77 057	3.2%	90 353	3.7%	2 058 433	85.3%	2 413 330	35.6%	18 865 217	781.7%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	147 902	16.3%	21 654	2.4%	16 408	1.8%	723 005	79.5%	908 968	13.4%	6 475 466	712.4%		-
Receivables from Non-exchange Transactions - Property Rates	164 428	11.9%	57 096	4.1%	49 380	3.6%	1 113 124	80.4%	1 384 028	20.4%	10 785 933	779.3%		-
Receivables from Exchange Transactions - Waste Water Management	51 715	8.0%	18 372	2.8%	15 998	2.5%	561 535	86.7%	647 620	9.6%	5 082 699	784.8%		-
Receivables from Exchange Transactions - Waste Management	19 290	6.7%	6 978	2.4%	6 516	2.3%	254 980	88.6%	287 764	4.2%	2 182 517	758.4%		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	0	800.0%	-	-
Interest on Arrear Debtor Accounts	48 142	4.7%	23 071	2.2%	22 367	2.2%	938 058	90.9%	1 031 639	15.2%	7 776 305	753.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-				-	-			-		-
Other	7 877	7.9%	1 704	1.7%	1 848	1.9%	87 893	88.5%	99 323	1.5%	2 656 747	2 674.8%	-	-
Total By Income Source	626 842	9.3%	205 933	3.0%	202 870	3.0%	5 737 028	84.7%	6 772 673	100.0%	53 824 884	794.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	130 246	7.3%	61 942	3.5%	59 111	3.3%	1 532 085	85.9%	1 783 384	26.3%	13 421 733	752.6%		-
Commercial	212 988	20.4%	38 134	3.7%	36 636	3.5%	755 571	72.4%	1 043 329	15.4%	10 654 460	1 021.2%	-	-
Households	283 608	7.2%	105 857	2.7%	107 123	2.7%	3 449 371	87.4%	3 945 959	58.3%	29 748 692	753.9%	-	-
Other	-	-	-	-				-	-			-		-
Total By Customer Group	626 842	9.3%	205 933	3.0%	202 870	3.0%	5 737 028	84.7%	6 772 673	100.0%	53 824 884	794.7%	-	-

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	135 122	100.0%	-			-	-	-	135 122	17.0%
Bulk Water	539 499	100.0%	-			-	-	-	539 499	68.0%
PAYE deductions	49 033	100.0%	-			-	-	-	49 033	6.2%
VAT (output less input)	-	-	-			-	-	-		-
Pensions / Retirement	-	-	-			-	-	-		-
Loan repayments	-	-	-			-	-	-		-
Trade Creditors	19 414	28.0%	6 059	8.7%	10 754	15.5%	33 037	47.7%	69 264	8.7%
Auditor-General	-	-	-			-	-	-		-
Other						-		-	-	-
Total	743 068	93.7%	6 059	.8%	10 754	1.4%	33 037	4.2%	792 918	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr Sabata Mofokeng	051 405 8625

Source Local Government Database

### FREE STATE: LETSEMENG (FS161) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating Nevertue and Experientare	2020/21						201						
	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 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	156 277	169 035	52 967	33.9%	53 485	34.2%	29 073	17.2%	135 525	80.2%	12 665	(57.7%)	
Property rates	21 951	23 974	6 085	27.7%	6 222	28.3%	6 238	26.0%	18 544	77.4%	6 588	(89.3%)	(5.3%)
Service charges - electricity revenue	23 595	23 990	3 834	16.2%	5 522	23.4%	5 738	23.9%	15 093	62.9%	464	(34.3%	1 136.2%
Service charges - water revenue	9 830	8 576	1 543	15.7%	2 196	22.3%	2 019	23.5%	5 758	67.1%	8	(31.6%)	24 168.5%
Service charges - water revenue  Service charges - sanitation revenue	11 103	9 416	2 134	19.2%	2 147	19.3%	2 160	22.9%	6 441	68.4%	2 005	(63.5%)	7.7%
Service charges - refuse revenue	11 656	9 675	2 189	18.8%	2 201	18.9%	2 200	22.7%	6 589	68.1%	2 063	(61.1%)	6.6%
Service charges - relase revenue	11 030	7073	2 107	10.070	2 201	10.770	2 200	22.770	0.007	00.170	2 003	(01.170)	0.07
Rental of facilities and equipment	499	297	65	13.1%	67	13.4%	60	20.3%	192	64.7%	67	(37.1%)	(9.9%)
Interest earned - external investments	467	407	7 007	1 500.3%	7 271	1 556.9%	1 017	249.6%	15 295	3 753.6%		(1 457.7%)	(100.0%)
Interest earned - outstanding debtors	4 290	8 506	2 978	69.4%	3 812	88.9%	4 418	51.9%	11 209	131.8%	1 407	(264.0%)	214.1%
Dividends received	6	8	2 // 0	07.170	2	40.4%		51.776	2	28.7%		12 120.2%	
Fines, penalties and forfeits	20	33	5 141	25 764.3%	4	18.0%	3	10.1%	5 147	15 489.0%	_	(11 099.7%)	
Licences and permits	5	2		20 701.070		10.070		10.170	-	10 107.070		(11 077.770)	(100.070)
Agency services				_		_	_	-		_	_	_	-
Transfers and subsidies	71 772	83 473	22 326	31.1%	23 000	32.0%	4 693	5.6%	50 019	59.9%	_	(38.7%)	(100.0%)
Other revenue	1 083	676	(334)		1 041	96.2%	527	77.9%	1 234	182.5%	64	(173.0%)	
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	175 438	218 049	40 238	22.9%	27 206	15.5%	32 909	15.1%	100 353	46.0%	11 537	21.0%	185.3%
Employee related costs	56 459	61 072	13 796	24.4%	13 972	24.7%	14 575	23.9%	42 342	69.3%	9 048	67.0%	61.1%
Remuneration of councillors	4 350	4 572	1 055	24.3%	1 049	24.1%	1 060	23.2%	3 164	69.2%	697	66.9%	52.1%
Debt impairment	24 240	50 000						-		-			-
Depreciation and asset impairment	37 410	47 140		_		_	_	_		_	_	_	-
Finance charges	631	2 000	2	.4%	228	36.2%	2 333	116.6%	2 563	128.2%	_	_	(100.0%)
Bulk purchases	19 988	22 000	183	.9%	6 056	30.3%	5 840	26.5%	12 078	54.9%	_	_	(100.0%)
Other Materials	8 000	11 255	5	.1%	1 007	12.6%	2 469	21.9%	3 481	30.9%	46	7.6%	
Contracted services	13 444	11 475	462	3.4%	2 768	20.6%	4 211	36.7%	7 442	64.9%	1 074	12.1%	292.3%
Transfers and subsidies	-	-	-	-				_	-	-		_	_
Other expenditure	10 917	8 536	24 739	226.6%	2 126	19.5%	2 421	28.4%	29 287	343.1%	678	25.4%	257.3%
Losses	-	-	(5)		-	-		-	(5)	-	(6)	-	(100.0%)
Surplus/(Deficit)	(19 162)	(49 015)	12 729		26 278		(3 835)		35 172		1 129		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	47 204	50 809	-	-	-	-		-	-		-		-
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE		-		_		_	_	_		_	_	_	-
Transfers and subsidies - capital (in-kind - all)	-				-	-		-		-	_		
Surplus/(Deficit) after capital transfers and contributions	28 042	1 794	12 729		26 278		(3 835)		35 172		1 129		
Taxation	-	-					-				_		
Surplus/(Deficit) after taxation	28 042	1 794	12 729		26 278		(3 835)		35 172		1 129		
Attributable to minorities				-	-		(2 000)	-		-	- 127	-	
Surplus/(Deficit) attributable to municipality	28 042	1 794	12 729		26 278		(3 835)		35 172		1 129		
Share of surplus/ (deficit) of associate	-	-	-	-		-		-		-	-	-	-
Surplus/(Deficit) for the year	28 042	1 794	12 729		26 278		(3 835)		35 172		1 129		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	7
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	324 342	130 316	8 185	2.5%	7 378	2.3%	6 157	4.7%	21 719	16.7%	25	2.4%	24 572.3%
National Government	68 899	50 081	6 421	9.3%	5 872	8.5%	4 689		16 983	33.9%	23	8.4%	(100.0%)
Provincial Government	00 099	30 06 1	0 421	9.376	3 0/2	0.376	4 009	9.476	10 903	33.9%		0.470	(100.0%)
District Municipality						-							
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	68 899	50 081	6 421	9.3%	5 872	8.5%	4 689		16 983	33.9%		8.4%	(100.0%)
Borrowing	00 077	30 00 1	0 421	7.370	3 672	0.570	4 007	7.470	10 703	33.770		0.470	(100.076)
Internally generated funds	255 443	80 235	1 763	.7%	1 506	.6%	1 468	1.8%	4 736	5.9%	25	1.3%	5 781.2%
	-			-		-	-	-	-		-	-	-
Capital Expenditure Functional	324 342	130 316	8 185	2.5%	7 378	2.3%	6 157	4.7%	21 719	16.7%	25	2.4%	24 572.3%
Municipal governance and administration	252 041	79 128	134	.1%	267	.1%	284	.4%	685	.9%	25	1.3%	1 036.3%
Executive and Council	70		62	88.8%	31	44.4%	115		208		-	3.2%	(100.0%)
Finance and administration	251 956	79 128	72	-	236	.1%	169	.2%	477	.6%	25	1.2%	576.7%
Internal audit	15	-	-	-	-	-	-	-	-	-	-	10.1%	-
Community and Public Safety	2 807	2 414	892	31.8%	349	12.4%	-	-	1 241	51.4%		24.2%	-
Community and Social Services	800	-	892	111.5%	349	43.6%	-	-	1 241		-	31.3%	-
Sport And Recreation	2 007	2 414	-	-		-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-		-	-	-	-	-	-	-	-
Health	-	-	-	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	582	1 226		-	1 726	296.7%	-	-	1 726	140.8%		21.5%	-
Planning and Development	482		-	-	1 726	358.3%	-	-	1 726	-	-	28.3%	-
Road Transport	100	1 226	-	-	-	-	-	-	-	-	-	10.0%	-
Environmental Protection	-		-	-		-	-	-	-	-	-	-	
Trading Services	68 912	47 547	7 158	10.4%	5 035	7.3%	5 873		18 067	38.0%	-	6.7%	(100.0%)
Energy sources	18 827	9 547	-	-	-	-	1 741		1 741	18.2%	-	-	(100.0%)
Water Management	38 516	37 376	7 093	18.4%	4 865	12.6%	4 132	11.1%	16 090	43.0% 100.7%	-	9.9%	(100.0%)
Waste Water Management	8 636 2 934	234 390	65	.8%	171	2.0%	-	-	236	100.7%	-	4.9%	-
Waste Management	2 934	390	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-		-	-	-		-		-	-

Dart 2.	Cach	Receipts	and Day	ımonte

, ,		2020/21									20		
	Buc	lget	First C	Quarter	Second	Quarter	Third	Quarter	Year t	to Date	Third	Quarter	
Dhamai	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 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts		172 845	-		-	-	-	-	-	-	-	-	-
Property rates	-	19 179	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	44 460	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	1 416	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	56 973	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	50 809	-	-	-	-	-	-	-	-	-	-	-
Interest	-		-	-	-	-	-	-	-	-	-	-	-
Dividends	-	8	-	-	-	-	-	-	-	-	-	-	-
Payments		(118 910)	-		-	-	-	-	-	-	-	-	-
Suppliers and employees	-	(118 910)	-	-	-	-	-	-	-	-	-	-	-
Finance charges Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	53 935	-	-	-					-	-	-	
Net Cash from (used) Operating Activities		33 933											
Cash Flow from Investing Activities													
Receipts	121	121	-	-	-	-	-	-	-		-	-	-
Proceeds on disposal of PPE					-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	121	121	-	-	-	-	-	-	-	-	-	-	-
Payments			-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	121	121	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	739	739	(12)	(1.6%)	8	1.1%	(17	(2.3%)	(21)	(2.8%)	(1)		1 286.9%
Short term loans			. ,		-	-						1 -	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	739	739	(12)	(1.6%)	8	1.1%	(17	(2.3%)	(21)	(2.8%)	(1)		1 286.9%
Payments	-		-	-	-	-	-	-	-		-	-	-
Repayment of borrowing	-		-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	739	739	(12)	(1.6%)	8	1.1%	(17	(2.3%)	(21)	(2.8%)	(1)	-	1 286.9%
Net Increase/(Decrease) in cash held	860	54 795	(12)	(1.4%)	8	.9%	(17)	-	(21)		(1)	-	1 286.9%
Cash/cash equivalents at the year begin:			(/		(12)		(4			_	2	1	(297.3%)
Cash/cash equivalents at the year end:	860	54 795	(12)	(1.4%)	(4)	(.5%)	(21	(	(21)	J	1		(2 539.4%)
Casnicasn equivalents at the year end:	860	54 /95	(12)	(1.4%)	(4)	(.5%)	(21	·	(21)	'  -	1	-	(2 539.4%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to		Bad Debts ito il Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	575	1.5%	1 562	4.2%	645	1.7%	34 647	92.6%	37 429	13.9%	-	-		-
Trade and Other Receivables from Exchange Transactions - Electricity	52	.6%	1 290	14.9%	363	4.2%	6 946	80.3%	8 652	3.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 346	3.0%	2 989	6.6%	1 275	2.8%	39 630	87.6%	45 241	16.8%	-	-		-
Receivables from Exchange Transactions - Waste Water Management	865	2.4%	1 637	4.6%	796	2.2%	32 176	90.7%	35 472	13.2%	-	-		-
Receivables from Exchange Transactions - Waste Management	821	2.5%	1 543	4.8%	743	2.3%	29 135	90.4%	32 241	12.0%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	30	1.7%	43	2.4%	19	1.1%	1 678	94.8%	1 771	.7%	-	-		-
Interest on Arrear Debtor Accounts	-		2 414	2.2%	1 172	1.1%	103 824	96.7%	107 411	40.0%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	3.5%	24	6.0%	(10)	(2.6%)	366	93.1%	393	.1%	-	-		-
Total By Income Source	3 702	1.4%	11 500	4.3%	5 003	1.9%	248 402	92.5%	268 608	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	261	6.8%	595	15.4%	63	1.6%	2 951	76.2%	3 871	1.4%	-	-		-
Commercial	268	2.8%	1 121	11.7%	312	3.3%	7 874	82.2%	9 574	3.6%	-	-	-	-
Households	2 870	1.2%	9 007	3.8%	4 261	1.8%	220 459	93.2%	236 597	88.1%	-	-	-	-
Other	302	1.6%	778	4.2%	368	2.0%	17 119	92.2%	18 566	6.9%	-	-		-
Total By Customer Group	3 702	1.4%	11 500	4.3%	5 003	1.9%	248 402	92.5%	268 608	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	2 649	3.6%	2 327	3.2%	1 781	2.4%	66 911	90.8%	73 668	66.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-		-	-	
Loan repayments	-	-	-	-	-	-		-	-	
Trade Creditors	4 067	12.2%	(1 047)	(3.1%)	(2 369)	(7.1%)	32 647	98.0%	33 297	29.9%
Auditor-General	(1 354)	(31.5%)	2 928	68.2%	(273)	(6.4%)	2 993	69.7%	4 294	3.9%
Other	309	170.9%	(189)	(104.8%)	126	69.6%	(65)	(35.7%)	181	.2%
Total	5 671	5.1%	4 018	3.6%	(735)	(.7%)	102 486	92.0%	111 440	100.0%

Contact Details

Municipal Manager	Mr Lucas Mkhwane	053 330 0206
Financial Manager	Mr Sithembile Tooi	053 330 0207

### FREE STATE: KOPANONG (FS162) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating revenue and Experiorare	2020/21						201						
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
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 2019/20 to Q3 of 2020/21
												_	
Operating Revenue and Expenditure													
Operating Revenue	287 666	308 190	49 739	17.3%	14 006	4.9%	15 033	4.9%	78 778	25.6%	45 573	11.3%	(67.0%)
Property rates	31 260	31 260	-	-	-	-	4 212	13.5%	4 212	13.5%	3 755	8.4%	12.2%
Service charges - electricity revenue	66 866	71 866	(2)	-	- (0)	-	. (0)	-	(2)	-	-	-	(100.0%)
Service charges - water revenue	38 468	38 468	(0)		(0)	-	4 662	12.1%	4 662	12.1%	8 155	12.9%	(42.8%
Service charges - water revenue	20 038	20 038	(0)		(0)	-	3 505	17.5%	3 505	17.5%	(3 869)	(5.9%)	(190.6%)
Service charges - refuse revenue	13 370	13 370	(0)		(0)	-	2 506	18.7%	2 506	18.7%	2 067	8.7%	21.2%
Service charges - relase revenue	13370	13370	(0)		(0)		2 300	10.770	2 300	10.770	2007	0.77	21.27
Rental of facilities and equipment	1 788	1 788	(0)		(0)		148	8.3%	148	8.3%	(1 513)	(175.6%)	(109.8%)
Interest earned - external investments	1 700	1 700	(0)		(0)		(0)	0.570	(0)	0.570	12 259	1 047.2%	(100.0%)
Interest earned - outstanding debtors	19 289	19 289	(0)		(0)		(0)		(0)		99	.4%	(100.0%)
Dividends received	350	350	(0)	_	(0)		(0,		(0)				(100.070)
Fines, penalties and forfeits	-			_							_		_
Licences and permits	1 240	1 240									_		_
Agency services			-		_	_	_			-	_	_	_
Transfers and subsidies	94 869	110 393	49 741	52.4%	14 006	14.8%	(0)	-	63 747	57.7%	25 464	14.4%	(100.0%)
Other revenue	128	128	(0)		(0)	-	(0)	-	(0)		(845)	(586 945.1%)	(100.0%)
Gains	-	-	-	-	- '	-		-	-	-	1	-	(100.0%)
Operating Expenditure	318 667	326 784	31 841	10.0%	34 538	10.8%	22 515	6.9%	88 895	27.2%	97 205	8.1%	(76.8%)
Employee related costs	107 615	107 615	28 364	26.4%	32 352	30.1%	21 624	20.1%	82 341	76.5%	58 429	6.0%	(63.0%)
Remuneration of councillors	5 800	5 800	998	17.2%	1 495	25.8%	891	15.4%	3 384	58.3%	1 498	15.4%	(40.6%)
Debt impairment	33 576	33 576	_	_	_	_	_	_	-	-	-	_	-
Depreciation and asset impairment	40 543	40 543		-		-		-			-		-
Finance charges	-			-		-		-			(3)	(12 216.7%)	(100.0%)
Bulk purchases	56 803	56 803	2 400	4.2%	0	-	0	-	2 400	4.2%	-	-	(100.0%)
Other Materials	38 598	41 825	0	-	0	-	0	-	0	-	15 589	21.1%	(100.0%)
Contracted services	21 932	21 932	0	-	595	2.7%	0	-	595	2.7%	1 292	6.1%	(100.0%)
Transfers and subsidies	1 277	1 277	0	-	96	7.5%	0	-	96	7.5%	-	-	(100.0%)
Other expenditure	12 523	17 413	79	.6%	0		0	-	79	.5%	20 400	47.9%	(100.0%)
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 001)	(18 594)	17 898		(20 532)		(7 483)		(10 117)		(51 633)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	80 162	54 266	4 870	6.1%	2 522	3.1%	700	1.3%	8 092	14.9%	24 267	32.2%	(97.1%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	24 017	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 161	59 689	22 768		(18 010)		(6 783)		(2 025)		(27 365)		
Taxation	-			-	-		-	-	-	-	-		-
Surplus/(Deficit) after taxation	49 161	59 689	22 768		(18 010)		(6 783)		(2 025)		(27 365)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 161	59 689	22 768		(18 010)		(6 783)		(2 025)		(27 365)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 161	59 689	22 768		(18 010)		(6 783)		(2 025)		(27 365)		

R thousands  Capital Revenue and Expenditure  Source of Finance  National Government Provincial Covernment District Municipality Transfers and subsidies - capital (monetary alloc) (Departm Agencies HH, Transfers and subsidies - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised - capital (monetary alloc) (Departm Agencies HH, Transfers recognised H, T	/21					201	9/20	-
R thousands  Capital Revenue and Expenditure  Source of Finance  National Government  Provincial Covernment  District Municipality  Transfers and subsidies: capital (monetary alloc)(Departm Agencies.HH.  Transfers recognised - capital  Borrowing  Internally generated funds  Capital Expenditure Functional  Audional Government  Source of Finance  80 162  80 162	Quarter	Third (	Quarter	Year t	to Date	Third (	Quarter	
Source of Finance	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 2019/20 to Q3 of 2020/21
Source of Finance								
National Government					_	(27 943)	(29.5%)	(100.0%)
Provincial Government		_				(27 943)	(29.5%)	(100.0%)
District Municipality					-	(21 943)	(29.3%)	(100.0%)
Transfers and subsidies: capital (monetary alloc) (Departm Agencies, HH. Transfers recognised - capital (monetary alloc) (Departm Agencies, HH. Transfers recognised - capital (monetary alloc) (Departm Agencies, HH. 1								
Transfers recognised - capital   80 162   80 162								
Borrowing						(27 943)	(29.5%)	(100.0%)
Internally generated funds						(27 743)	(27.370)	(100.076)
Capital Expenditure Functional 80 162 80 162 - 2 522 Municipal governance and administration 5 522 Executive and Council								
Municipal governance and administration   -   -   -   2 522     Executive and Council   -   -   -   -   -     Finance and administration   -   -   -   -     Finance and administration   -   -   -   -     Internal audit   -   -   -     Community and Public Safety   19 464   19 464   -     Community and Social Services   -   -     Sport And Recreation   19 464   19 464   -   -     Public Safety   -   -   -     Housing   -   -   -     Health   -   -   -     Economic and Environmental Services   -   -     Planning and Development   -   -     Road Transport   -   -     Environmental Protection   -     Trading Services   59 677   59 677   -     Environmental Protection   -     Trading Services   2 725   2 725   -     Water Management   -								
Municipal governance and administration						/ · · ·		
Executive and Council Finance and administration	3.1%	608	.8%	3 131	3.9%	(27 943)	(29.5%)	
Finance and administration  Internal audit  Community and Public Safety  Community and Social Services  Sport And Recreation  Public Safety  Housing  Health  Economic and Environmental Services  Planning and Development  Road Transport  Environmental Protection  Trading Services  59 677  Fenergy sources  2 22 285	-	608	-	3 131	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	-	608	-	3 131	-	-	-	(100.0%)
Community and Social Services Sport And Recreation Public Sately Housing Health Economic and Environmental Services Planning and Development Road Transport Environmental Protection Trading Services 9 677 Energy sources 1 275 Water Management 2 2285	-	-	-	-	-	-	-	-
Sport And Recreation   19 464   19 464   -   -   -	-	-	-	-	-	-	-	-
Public Safely	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Constitution		-	-	-	-	-	-	-
Environmental Protection	-	-	-	-		-	-	-
Trading Services         59 617         59 617         -         -         -           Energy sources         2 125         2 125         -	-	-	-			-	-	-
Energy sources         2.725         -         -         -         -           Water Management         22.285         22.285         -         -         -	-	-	-	-	-	(27 943)	(31.6%)	(100.0%)
Water Management 22 285		-	-		-	(27 943)	(31.6%)	(100.0%)
						(27 943)	(41.1%)	(100.0%)
	-	_		-	1	(21 743)	(41.170)	(100.076)
Waste water water water water an agent	-			-	1			
Visias management								

Dart 2.	Cach	Docointe	and	Payments

					202	0/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	
Dhamai	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 2019/20 to Q3 of 2020/21
R thousands Cash Flow from Operating Activities										Dauget		budget	
. 5													
Receipts	351 360	351 360		-		-	-	-	-	-	515	-	(100.0%)
Property rates	31 260	31 260	-	-	-	-	-	-	-	-	-	-	-
Service charges	138 742	138 742	-	-		-	-	-	-	-	-	-	-
Other revenue	3 156	3 156	-	-		-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	97 690	97 690	-	-		-		-			515	-	(100.0%)
Transfers and Subsidies - Capital	80 162	80 162	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-		-	-	-	-	-	-	-	-
Dividends	350	350	-	-		-	-	-	-	-	-	-	-
Payments	-	-		-		-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-		-		-	-	-	-	-	-	-	-
Transfers and grants	351 360	351 360	•	-	•	-		-	•	-	515	-	
Net Cash from/(used) Operating Activities	351 360	351 360		-			-	-	-	-	515	-	(100.0%)
Cash Flow from Investing Activities													
Receipts												_	_
Proceeds on disposal of PPE	-					-				-	-	-	-
Decrease (Increase) in non-current debtors (not used)				-		-		-					
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-		-	-	-	-	-	-	-	-
Payments	-	-		-		-	-	-		-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-		-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	(4 333)		361	(8.3%)					361				
Short term loans	(4 333)		301	(0.3%)	-		-		301			-	
Borrowing long term/refinancing	-		-		-	-	-	-	-	-	_	_	_
Increase (decrease) in consumer deposits	(4 333)		361	(8.3%)					361				
Payments	(1000)			(0.570)		_	_					_	_
Repayment of borrowing	-				-	-		-			_	_	
Net Cash from/(used) Financing Activities	(4 333)		361	(8.3%)				-	361				
. , ,		254.242										257 //5 20/	(400.00/)
Net Increase/(Decrease) in cash held	347 027	351 360	361	.1%	-	-	-	-	361	.1%	515	357 665.3%	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	361	-	361	-	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	347 027	351 360	361	.1%	361	.1%	361	.1%	361	.1%	515	268 249.0%	(29.9%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -I Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														i
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	l .
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	l .
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Interest on Arrear Debtor Accounts	-		-		-	-	-	-	-	-	-	-		1
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Total By Income Source	-	-		-	-	-	-	-	-	-	-	-	-	1
Debtors Age Analysis By Customer Group														i
Organs of State	-		-		-		-	-	-			-		1
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Total By Customer Group	-	-	-	-	-		-	-	-			-	-	

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	Tot	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	66	2.4%	63	2.3%	61	2.2%	2 599	93.2%	2 790	.59
Bulk Water	6 920	1.6%	5 856	1.3%	2 707	.6%	429 428	96.5%	444 911	72.49
PAYE deductions	1 188	5.8%	1 030	5.1%	1 219	6.0%	16 896	83.1%	20 332	3.39
VAT (output less input)	-	-	-		-			-	-	
Pensions / Retirement	1 220	1.0%	1 558	1.3%	1 663	1.4%	113 147	96.2%	117 587	19.19
Loan repayments	-	-	-		-			-	-	
Trade Creditors	2 396	10.6%	346	1.5%	240	1.1%	19 603	86.8%	22 584	3.79
Auditor-General	-	-	78	1.2%	78	1.2%	6 552	97.7%	6 708	1.19
Other	-	-	-	-	-	-	-	-	-	
Total	11 790	1.9%	8 930	1.5%	5 967	1.0%	588 224	95.7%	614 912	100.0%

Contact Details

Municipal Manager	Mr Martin Mazondi Kubeka	051 713 9203
Financial Manager	Ms Seipati Dhlamini	051 713 9297

## FREE STATE: MOHOKARE (FS163) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri operating nerenae and Experience					202	20/21					201	9/20	
	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 2019/20 to Q3 of 2020/21
R thousands										buuget		buaget	
Operating Revenue and Expenditure													
Operating Revenue	218 655	230 517	43 517	19.9%	10 385	4.7%	17 549	7.6%	71 451	31.0%	13 665	22.0%	28.4%
Property rates	7 881	7 881	213	2.7%	5 571	70.7%	1 161	14.7%	6 944	88.1%	997	75.9%	16.4%
Service charges - electricity revenue	29 348	29 348		-		-		-			-	-	
Service charges - water revenue	30 828	30 828	9 986	32.4%	3 262	10.6%	7 550	24.5%	20 798	67.5%	7 425	43.1%	1.7%
Service charges - sanitation revenue	9 401	9 401	2 461	26.2%	829	8.8%	1 645	17.5%	4 935	52.5%		32.4%	5.6%
Service charges - refuse revenue	5 387	5 387	1 491	27.7%	495	9.2%	988	18.3%	2 974	55.2%		31.8%	4.8%
		-	-	-	-		-			-		-	-
Rental of facilities and equipment	650	650	86	13.2%	43	6.6%	89	13.7%	218	33.6%	102	19.4%	(12.8%)
Interest earned - external investments	450	450	155	34.4%	14	3.2%	40	8.9%	209	46.5%		17.8%	(51.1%)
Interest earned - outstanding debtors	6 500	6 500		-		-		-		-	2 195	23.7%	(100.0%)
Dividends received	10	5	3	27.6%	-	-	-	-	3	55.1%	-	-	
Fines, penalties and forfeits	35 000	35 000	219	.6%	90	.3%	374	1.1%	684	2.0%	. 8	.8%	4 764.4%
Licences and permits	-	-	0	-	-	-	-	-	0	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	77 585	89 452	28 837	37.2%		-	5 651	6.3%	34 488	38.6%	300	30.4%	1 783.7%
Other revenue	15 615	15 615	67	.4%	80	.5%	51	.3%	198	1.3%	55	1.0%	(8.3%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	221 869	231 920	27 929	12.6%	17 053	7.7%	19 041	8.2%	64 023	27.6%		12.9%	7.3%
Employee related costs	83 674	83 027	20 193	24.1%	13 459	16.1%	13 788	16.6%	47 440	57.1%		25.1%	4.4%
Remuneration of councillors	3 329	4 554	890	26.7%	624	18.7%	680	14.9%	2 194	48.2%	452	17.3%	50.4%
Debt impairment	25 016	35 016	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 407	24 407	-	-	-	-	-	-	-	-	-	-	-
Finance charges	8 075	8 007	44	.5%	1	-	4	-	49	.6%		.5%	(45.3%)
Bulk purchases	28 471	28 471	842	3.0%	-	-	-	-	842	3.0%		1.0%	-
Other Materials	2 592	4 201	610	23.5%	35	1.4%	1 195	28.4%	1 840	43.8%		18.4%	163.2%
Contracted services	20 650	17 798	3 350	16.2%	1 350	6.5%	2 142	12.0%	6 842	38.4%	1 921	21.1%	11.5%
Transfers and subsidies										-			
Other expenditure	25 654	26 440	2 000	7.8%	1 583	6.2%	1 233	4.7%	4 816	18.2%	1 698	8.3%	(27.4%)
Losses	-		-	-	•	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 214)	(1 403)	15 588		(6 667)		(1 492)		7 429		(4 073)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	91 773	92 553	2 340	2.5%	-	-	-	-	2 340	2.5%	2 000	2.5%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	88 559	91 150	17 928		(6 667)		(1 492)		9 769		(2 073)		
Taxation	9	-	÷	-	÷	-	-	-	,	-		-	-
Surplus/(Deficit) after taxation	88 559	91 150	17 928		(6 667)		(1 492)		9 769		(2 073)		
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	88 559	91 150	17 928		(6 667)		(1 492)		9 769		(2 073)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	88 559	91 150	17 928		(6 667)		(1 492)		9 769		(2 073)		

					202	0/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	to Date	Third C	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	91 178	91 178	25 527	28.0%	2 487	2.7%	8 276	9.1%	36 291	39.8%	4 934	9.4%	67.7%
National Government	91 178	91 178	25 527	28.0%	2 407	2.7%	8 276		36 291	39.8%	4 934	9.4%	67.7%
Provincial Government	91 1/0	91 1/0	23 327	20.0%	2 407	2.176	02/0	9.176	30 291	39.0%	4 934	9.476	07.770
District Municipality												-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,	-											-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,  Transfers recognised - capital	91 178	91 178	25 527	28.0%	2 487	2.7%	8 276		36 291	39.8%	4 934	9.4%	67.7%
Borrowing	911/8	91 1/8	25 527	28.0%	2 487	2.1%	8 2 / 6	9.1%	36 291	39.8%	4 934	9.4%	67.7%
Internally generated funds	-											-	
internally generated funds													
Capital Expenditure Functional	91 628	91 628	25 577	27.9%	2 582	2.8%	8 339	9.1%	36 498	39.8%	5 133	9.6%	62.4%
Municipal governance and administration	500	500	59	11.8%	26	5.2%	75	14.9%	160	32.0%	34	-	119.9%
Executive and Council	-	-		-		-	-	-	-	-	-	-	-
Finance and administration	500	500	59	11.8%	26	5.2%	75	14.9%	160	32.0%	34	-	119.9%
Internal audit	-	-		-		-	-	-	-	-	-	-	-
Community and Public Safety	855	855		-	12	1.4%	-	-	12	1.4%	0	26.3%	(100.0%)
Community and Social Services	50	50		-	12	24.8%	-	-	12	24.8%	-	-	
Sport And Recreation	805	805		-		-	-	-	-	-	-	35.8%	-
Public Safety	-	-		-		-	-	-	-	-	0	-	(100.0%)
Housing	-	-		-		-	-	-	-	-	-	-	-
Health	-	-		-		-	-	-	-	-	-	-	-
Economic and Environmental Services	5 722	5 722	9 439	165.0%	236	4.1%	1 957	34.2%	11 632	203.3%		.1%	(100.0%)
Planning and Development	-	-		-		-	-	-	-	-	-	-	-
Road Transport	5 722	5 722	9 439	165.0%	236	4.1%	1 957	34.2%	11 632	203.3%	-	-	(100.0%)
Environmental Protection	-	-	-				-	-	-	-	-	-	-
Trading Services	84 551	84 551	16 079	19.0%	2 308	2.7%	6 307	7.5%	24 694	29.2%	5 099	10.4%	23.7%
Energy sources	6 063	6 063	-			-	-	-	-	-	-	-	-
Water Management	68 225	68 225	15 379	22.5%	958	1.4%	4 419		20 757	30.4%	5 099	9.6%	
Waste Water Management	10 263	10 263	700	6.8%	1 350	13.2%	1 888	18.4%	3 937	38.4%	-	56.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-		-			-	-		-	-	-	

Dart 3.	Cach	Receipts	and Pay	umante

, ,					202	0/21					201	9/20	
	Bud	get	First C	uarter	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 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	80 478	80 478	33 859	42.1%	1 213	1.5%	8 149	10.1%	43 220	53.7%	4 645	14.0%	75.4%
Property rates	00 470	00 470	646	42.170	370	1.570	1 317	10.170	2 333	33.770	973	9 847.7%	35.4%
Service charges	32 328	32 328	1 364	4.2%	700	2.2%	740	2.3%	2 804	8.7%	1 253	4 986.8%	(40.9%)
Other revenue	48 150	48 150	391	.8%	143	.3%	441	.9%	975	2.0%	119	1.1%	269.1%
Transfers and Subsidies - Operational	10 100	10 100	28 914	-		.570	5 651	.,,,,	34 565	2.070	300	30.4%	
Transfers and Subsidies - Capital	-	_	2 540	_		_	-	_	2 540	_	2 000	2.5%	(100.0%)
Interest	-	-		_		_	-	_		-		-	- ()
Dividends	-		3	-					3	-			
Payments	-		(1 880)	-	3 849		(105)	-	1 864	-	2 393		(104.4%)
Suppliers and employees	-	-	(1 880)	-	3 849	-	(105)	-	1 864	-	2 393	-	(104.4%)
Finance charges	-			-		-	-	-		-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 478	80 478	31 978	39.7%	5 062	6.3%	8 043	10.0%	45 084	56.0%	7 038	16.6%	14.3%
Cash Flow from Investing Activities													
Receipts	400	400		-			-	-		-			-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-			-		-	-	-		-	-	-	-
Decrease (increase) in non-current receivables	-			-		-	-	-		-	-	-	-
Decrease (increase) in non-current investments	400	400	-	-		-	-	-	-	-	-	-	-
Payments	-	-	(26 942)	-	(6 676)	-	(12 556)	-	(46 174)	-	(6 293)	18.7%	
Capital assets	-		(26 942)	-	(6 676)		(12 556)	-	(46 174)	-	(6 293)	18.7%	99.5%
Net Cash from/(used) Investing Activities	400	400	(26 942)	(6 736.5%)	(6 676)	(1 669.2%)	(12 556)	(3 139.5%)	(46 174)	(11 545.1%)	(6 293)	18.7%	99.5%
Cash Flow from Financing Activities													
Receipts	792	792	(0)	-	0	-		-			-	-	-
Short term loans	-		-	-		-	-	-		-	-	-	-
Borrowing long term/refinancing	-	-	-	-		-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	792	792	(0)	-	0	-	-	-	-	-	-	-	-
Payments	-	-	-	-		-		-		-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	792	792	(0)	-	0	-		-		-	-	-	-
Net Increase/(Decrease) in cash held	81 670	81 670	5 036	6.2%	(1 613)	(2.0%)	(4 513)	(5.5%)	(1 090)	(1.3%)	745	15.3%	(705.5%)
Cash/cash equivalents at the year begin:	-		(47 741)	-	(42 705)	-	(44 318)	-	(47 741)	-	(45 809)	-	(3.3%)
Cash/cash equivalents at the year end:	81 670	81 670	(42 705)	(52.3%)	(44 318)	(54.3%)	(48 831)	(59.8%)	(48 831)	(59.8%)	(45 064)	(35.2%)	8.4%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -E 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	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	Mr Selby Selepe	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9600

Source Local Government Database

### FREE STATE: XHARIEP (DC16) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarti. Operating Revenue and Experience					202	0/21					201	9/20	
	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 2019/20 to Q3 of 2020/21
												5	
Operating Revenue and Expenditure													
Operating Revenue	67 947	69 590	21 461	31.6%	16 975	25.0%	1 249	1.8%	39 685	57.0%	38 126	107.1%	(96.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
B 44 67 70 1 1 1	-	-	-	-	-	-	-	-	-	-	-	-	1
Rental of facilities and equipment	649	20	-	-	-	47.70	-	- 40 504	-	-	-	36.2%	(05.50)
Interest earned - external investments	871	860	269	30.8%	154	17.7%	90	10.5%	513	59.6%	619	1	(85.5%
Interest earned - outstanding debtors	-		48		73	-	75	-	195	-	224	-	(66.6%
Dividends received Fines, penalties and forfeits	-	-	-	-	-	-	-		-	-	-	-	-
Fines, penalties and fortells  Licences and permits	30	649	-	-	-	-	-		-	-	-	-	-
	30	049	-	-	-	-	-	-	-	-	-	-	-
Agency services Transfers and subsidies	66 302	68 003	20 992	31.7%	16 603	25.0%	943	1.4%	38 537	56.7%	36 741	105.6%	(97.4%)
Other revenue	95	58	153	162.4%	145	153.8%	141	243.5%	38 537	758.7%	541	143.4%	(73.9%)
Gains	95	58	103		140	103.876	141			/58./76	341	143.4%	(73.9%)
Gallis	-	-	-	-	-	-	-	-	-		-	-	-
Operating Expenditure	67 542	65 629	8 210	12.2%	13 904	20.6%	1 973	3.0%	24 087	36.7%	51 718	107.2%	(96.2%)
Employee related costs	43 559	40 695	7 344	16.9%	10 786	24.8%	-	-	18 130	44.6%	39 411	128.7%	(100.0%)
Remuneration of councillors	4 694	4 887	783	16.7%	1 197	25.5%	-	-	1 981	40.5%	4 074	119.0%	(100.0%)
Debt impairment	491	491		-	-	-		-	-		-	-	-
Depreciation and asset impairment	1 661	1 811		-	-	-		-	-		14	.8%	(100.0%)
Finance charges	290	290		-	1	.2%	1	.2%	1	.4%	3	1.2%	(82.8%
Bulk purchases	-			-	-	-		-	-		-	-	-
Other Materials	62	809	0	.5%	9	15.0%	0	-	10	1.2%		118.4%	(99.8%
Contracted services	7 031	8 575	17	.2%	787	11.2%	389	4.5%	1 193	13.9%	4 069	72.5%	(90.5%
Transfers and subsidies	10	182	-	-	26	258.5%	4	2.2%	30	16.4%		6.4%	
Other expenditure	9 744	7 888	65	.7%	1 098	11.3%	1 580	20.0%	2 743	34.8%	3 967	65.8%	(60.2%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	405	3 962	13 251		3 071		(724)		15 597		(13 592)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	-		-	-	-	-		-				28.8%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE				_		_		-		_	_	_	_
Transfers and subsidies - capital (in-kind - all)	-	_	_	_	_	_	_	-	_	-	_	_	_
Surplus/(Deficit) after capital transfers and contributions	405	3 962	13 251		3 071		(724)		15 597		(13 592)		
Taxation	-	-	-	-	-	-	-		-	-	-	-	-
Surplus/(Deficit) after taxation	405	3 962	13 251		3 071		(724)		15 597		(13 592)		
Attributable to minorities	-		-	-	-	-	(,		-	-	(,	-	-
Surplus/(Deficit) attributable to municipality	405	3 962	13 251		3 071		(724)		15 597		(13 592)		
Share of surplus/ (deficit) of associate	403	3 702	13 231		30/1		(724)		13 377		(13 372)		
	405	3 962	13 251	-	3 071	-	(724)		15 597		(13 592)	-	-
Surplus/(Deficit) for the year	400	3 <del>1</del> 02	13 231		30/1		(724)		10 097		(13 392)		

					202	0/21					201	9/20	
	Bud	get	First 0	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	405	406		-	50	12.5%	17	4.1%	67	16.5%	298	_	(94.5%)
National Government						12.070				10.070	2,0		(71.070)
Provincial Government													
District Municipality													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital						_	_					_	_
Borrowing													
Internally generated funds	405	406			50	12.5%	17	4.1%	67	16.5%	298		(94.5%)
memany generated tands	-	-			-	-		-	-	-	-		(71.070)
Capital Expenditure Functional	405	406			50	12.5%	17	4.1%	67	16.5%	298	144.9%	(94.5%)
Municipal governance and administration	375	376			50	13.5%	17		67	17.8%		148.0%	
Executive and Council	30	50			23	76.8%	17	4.470	23	46.1%	12	62.3%	
Finance and administration	345	326			27	8.0%	17		44	13.5%		178.6%	
Internal audit	343	320			27	0.070		3.170	-	13.570	233	170.070	(13.070
Community and Public Safety	_	-			-	-	-	-				-	-
Community and Social Services		-				-							
Sport And Recreation											_	_	
Public Safety											_	_	
Housing			_								_	_	
Health	_		_			_	_			-	_	_	_
Economic and Environmental Services	30	30									50	128.3%	(100.0%)
Planning and Development	30	30		_			_	-		_	50	128.3%	(100.0%
Road Transport	-			_			_	-		_	-	-	
Environmental Protection	_	_	_	-	-	_	_	-	_	-	_	_	_
Trading Services	_	-					_	-			-	-	-
Energy sources	-						-			-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-						-			-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other						_				1 _		_	1 -

Part 3: Cash Receipts and Paym	ante

	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
	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 2019/20 to Q3 of 2020/21
R thousands										buaget		buaget	
Cash Flow from Operating Activities													
Receipts	-	66 517		-	-		-	-		-		14.5%	-
Property rates	-	-	-	-	-	-	-	-		-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	1 778	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	64 739		-		-	-	-		-	-	15.0%	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-		-	-	-	-
Dividends	-	-	-	-	-	-	-	-		-	-	-	-
Payments	-	(61 680)		-	-	-		-		-	-	-	-
Suppliers and employees	-	(61 253)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	(427)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	4 837	-	-		-			-	-		16.6%	-
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE				-		-				-			-
Decrease (Increase) in non-current debtors (not used)				_		_				_		_	_
Decrease (increase) in non-current receivables				_		_				_		_	
Decrease (increase) in non-current investments	_			_		_				_		_	_
Payments													
Capital assets		-	-				_		-				]
Net Cash from/(used) Investing Activities	-	-	-	-	-	-		-	-	-	-	-	-
Cash Flow from Financing Activities													
													(100.000)
Receipts Short term loans	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Snort term loans  Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	- 0	-	(100.0%)
	-	-	-	-	-	_	-		-	_	U	-	(100.0%)
Payments Repayment of borrowing	-	-	-	-	-		-	-		-	-	_	-
Net Cash from/(used) Financing Activities					-	-	-	-	-	-	. 0	-	(100.0%)
. , ,	-		-		-		-	-	-	-	U		
Net Increase/(Decrease) in cash held	-	4 837	-	-	-	-	-	-	-	-	0	16.6%	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	5 775	-	(3 196)	-	-	-	11 383	-	(128.1%)
Cash/cash equivalents at the year end:	-	4 837	5 775	-	(3 196)		(3 197)	(66.1%)	(3 197)	(66.1%)	18 768	27.3%	(117.0%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -I Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	l .
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	l .
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Other	-	-	-	-	-	-	10 194	100.0%	10 194	100.0%	-	-	-	ı
Total By Income Source	-	-		-	-	-	10 194	100.0%	10 194	100.0%	-	-	-	Ī
Debtors Age Analysis By Customer Group														ı
Organs of State	-		-		-		9 445	100.0%	9 445	92.7%		-		ı
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Other	-	-	-	-	-	-	749	100.0%	749	7.3%	-	-	-	ı
Total By Customer Group							10 194	100.0%	10 194	100.0%		-		i

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	-		1 654	19.0%	255	2.9%	6 796	78.1%	8 705	100.0%
Total		-	1 654	19.0%	255	2.9%	6 796	78.1%	8 705	100.0%

Contact Details

Municipal Manager	Ms Lebohang Moletsane	051 011 2238
Financial Manager	Mr Vincent Litabe	051 011 2238

Source Local Government Database

## FREE STATE: MASILONYANA (FS181) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri operating nerenae and Experience					202	20/21					201	9/20	
	Bud	get	First (	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
	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 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	351 860	336 418	22 990	6.5%	97 366	27.7%	34 638	10.3%	154 994	46.1%	51 230	44.0%	(32.4%)
Property rates	38 692	64 486	13 518	34.9%	20 509	53.0%	13 562	21.0%	47 588	73.8%	20 224	112.3%	(32.9%)
Service charges - electricity revenue	51 752	38 855	1 282	2.5%	5 659	10.9%	3 506	9.0%	10 448	26.9%	6 942	40.4%	(49.5%)
Service charges - water revenue	40 004	40 004	4 346	10.9%	14 172	35.4%	9 340	23.3%	27 858	69.6%		81.8%	(28.9%)
Service charges - sanitation revenue	22 421	22 421	2 367	10.6%	7 288	32.5%	4 915	21.9%	14 570	65.0%		64.6%	(27.7%)
Service charges - refuse revenue	30 289	13 893	1 414	4.7%	4 465	14.7%	3 135	22.6%	9 014	64.9%		58.4%	(22.3%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	174	174	27	15.5%	84	48.1%	53	30.4%	164	94.0%	72	125.5%	(26.2%)
Interest earned - external investments	659	659	-	-	0	-	-	-	0	-	-	-	-
Interest earned - outstanding debtors	5 570	5 570	-		(16)	(.3%)	-	-	(16)	(.3%)	(15)	31.6%	(100.0%)
Dividends received	9	9	-		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	554	554	-	-	-	-		-	-	-	-	1.1%	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	161 367	149 424	-	-	45 164	28.0%	-	-	45 164	30.2%		-	-
Other revenue	369	369	35	9.4%	41	11.2%	127	34.4%	203	55.1%	42	36.2%	203.4%
Gains			-	-	-	-		-	-	-	-	-	-
Operating Expenditure	272 553	320 300	1 119	.4%	7 249	2.7%	693	.2%	9 061	2.8%		.3%	128.2%
Employee related costs	85 028	109 949	-	-	-	-	-	-	-	-	105	.1%	(100.0%)
Remuneration of councillors	7 275	7 275	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	89 829	89 829	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	18 393	-	-	-	-		-	-	-	-	-	-
Finance charges	1 546	1 546	-	-	-	-		-	-	-	-	-	-
Bulk purchases	42 500	42 500	-	-	4 826	11.4%	-	-	4 826	11.4%		-	
Other Materials	2 994	5 674	-	-	-	-	24	.4%	24	.4%		-	(100.0%)
Contracted services	20 104	21 604	1 056	5.3%	2 352	11.7%	578	2.7%	3 986	18.5%	196	2.3%	195.1%
Transfers and subsidies			-	-	-	-	-	-	-	-	-	-	
Other expenditure Losses	23 277	23 530	63	.3%	71	.3%	91	.4%	224	1.0%	3	1.4%	2 998.2%
	-			-		-		-					•
Surplus/(Deficit)	79 307	16 118	21 871		90 118		33 944		145 933		50 926		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	•	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	79 307	16 118	21 871		90 118		33 944		145 933		50 926		
Taxation	-	-	-	-	-	-		-	-		-	-	-
Surplus/(Deficit) after taxation	79 307	16 118	21 871		90 118		33 944		145 933		50 926		
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	79 307	16 118	21 871		90 118		33 944		145 933		50 926		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	79 307	16 118	21 871		90 118		33 944		145 933		50 926		

Part 2: Capital Revenue and Expenditure													
					202							9/20	
	Buc		First C	Quarter	Second		Third (	Quarter		o Date	Third C		
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	845 238	41 017	-	-	(170)	-	-	-	(170)	(.4%)	-	5 313.9%	-
National Government	51 715	41 017	-	-			-	-		-		2 363.4%	-
Provincial Government	-	-		-			-	-		-		-	-
District Municipality	-	-	-	-			-	-		-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,		-		-			-	-		-		-	-
Transfers recognised - capital	51 715	41 017	-	-	-	-	-	-	-	-		2 363.4%	-
Borrowing	-	-	-	-			-	-		-		-	-
Internally generated funds	793 523	-	-	-	(170)	-	-	-	(170)	-		-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	845 238	41 017	-	-	(170)		-	-	(170)	(.4%)	-	5 313.9%	-
Municipal governance and administration	792 507	-	-	-	(405)	(.1%)	-	-	(405)	-			-
Executive and Council	100	-	-	-			-	-		-	-	-	-
Finance and administration	792 407	-	-	-	(405)	(.1%)	-	-	(405)	-		-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 939	16 860								-		755.1%	
Community and Social Services	3 778	9 182		-		-	-	-		-		-	-
Sport And Recreation	9 600	4 322	-	-		-	-	-		-	-	-	-
Public Safety	3 356	3 356	-	-	-	-	-	-	-	-	-	-	-
Housing	205	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	235	-	-	-	235	-		-	-
Planning and Development	-	-	-	-	235	-	-	-	235	-	-	-	-
Road Transport	-	-	-	-		-	-	-		-		-	-
Environmental Protection	-	-	-	-		-	-	-		-		-	-
Trading Services	35 791	24 157	-	-		-	-	-	-	-		1 494.8%	-
Energy sources	-		-	-	-	-	-	-		-	-	103.0%	-
Water Management	13 665	2 365	-	-	-	-	-	-	-	-	-	28.5%	-
Waste Water Management	21 792	21 792	-	-	-	-	-	-	-	-	-	2 741.3%	-
Waste Management	334	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-		-	-	-		-		-	-

Part 3: Cash	Receipts	and Pav	yments

					202	0/21					201	19/20	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	to Date	Third (	Quarter	Ī
	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 2019/20 to Q3 of 2020/21
R thousands										buuget		budget	
Cash Flow from Operating Activities													
Receipts	267 695	267 695	-	-		-	-	-	-	-	-	-	-
Property rates	32 243	32 243	-	-	-	-	-	-	-	-	-	-	-
Service charges	62 155	62 155	-	-	-	-	-	-	-	-	-	-	-
Other revenue	922	922	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	131 350	131 350	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	41 017	41 017	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	8	8	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-		-	-	-	-	-	-	-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-		-	-	-
Transfers and grants			-	-	•	-	-	-		-	-	-	
Net Cash from/(used) Operating Activities	267 695	267 695			-	-	-	-		-	-	-	-
Cash Flow from Investing Activities													
Receipts	-	-	-	-		-	-	-	-		-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-		-		-	-	-		-	-	-	-
Decrease (increase) in non-current investments	-	-		-		-	-	-		-	-	-	-
Payments	-	-		-			-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-			-		-				-	-		-
Cash Flow from Financing Activities													
Receipts	(1 325)		110	(8.3%)	(11)	.9%	12	-	110		(10)	-	(216.1%)
Short term loans	(,	_					-	_				-	(=11111)
Borrowing long term/refinancing	-									-			-
Increase (decrease) in consumer deposits	(1 325)		110	(8.3%)	(11)	.9%	12	-	110		(10)	-	(216.1%)
Payments	- "		-	-	- '	-		-	-	-		-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 325)		110	(8.3%)	(11)	.9%	12	-	110	-	(10)	-	(216.1%)
Net Increase/(Decrease) in cash held	266 370	267 695	110	-	(11)	_	12		110	_	(10)		(216.1%)
Cash/cash equivalents at the year begin:	200 370	207 073	110		110	1	99		110	1	(25)		(487.2%)
. , , ,										1		1	
Cash/cash equivalents at the year end:	266 370	267 695	110	-	99	-	110	-	110	-	(36)	-	(409.7%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -E 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	-	-	-	-	-	-	-	-	-	-	-	-	-	
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		٠	-	-	-	-		-	-	

Contact Details

Municipal Manager	Mr P.Tsekedi	057 733 0106
Financial Manager	Ms Fikile Mzizi	057 733 2842

## FREE STATE: TOKOLOGO (FS182) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experiorure	2020/21  Budget First Quarter Second Quarter Third Quarter Year to Date										201	9/20	
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	145 861	146 624	15 181	10.4%	17 307	11.9%	88 847	60.6%	121 335	82.8%	30 349	(47.3%)	
Property rates	8 302	8 872	9 452	113.9%	-	-	3 450	38.9%	12 902	145.4%	11	(97.7%)	30 098.0%
					-	*						-	
Service charges - electricity revenue	17 213	14 066	1 273	7.4%	18	.1%	12 630	89.8%	13 921	99.0%	3 896	(71.2%)	224.2%
Service charges - water revenue	3 980	3 225 17 996	295	7.4%	53 (19)	1.3%	3 063 16 190		3 411	105.8%	813	(53.6%)	276.9% 287.6%
Service charges - sanitation revenue	19 636 12 884	17 996	1 691 1 091	8.6% 8.5%	(19)	(.1%)	8 448		17 862 9 543	99.3% 80.8%	4 177 2 747	(60.8%) (58.4%)	287.6%
Service charges - refuse revenue	12 884	11804	1091	8.5%	4	-	8 448	/1.6%	9 543	80.8%	2 /4/	(58.4%)	207.6%
Rental of facilities and equipment	552	552	22	4.0%	106	19.2%	359	65.1%	487	88.2%	110	(96.2%)	227.0%
Interest earned - external investments	220	220		-	2	1.1%	133		136	61.6%	53	(14.2%)	152.6%
Interest earned - outstanding debtors	19 842	17 390	1 351	6.8%	(20)	(.1%)	22 366	128.6%	23 697	136.3%	4 849	(83.6%)	361.2%
Dividends received	12	12	_	-	-		-	_		-	_		_
Fines, penalties and forfeits	10	10	_	-	_	_		_		-	_	_	-
Licences and permits	-					-				-	-		-
Agency services	-					-		-		-		-	
Transfers and subsidies	62 776	72 044			22 536	35.9%	26 454	36.7%	48 990	68.0%	13 640	(32.0%)	93.9%
Other revenue	435	435	5	1.2%	(5 374)	(1 235.3%)	(4 246)	(976.1%)	(9 614)	(2 210.2%)	54	11.3%	(7 981.9%)
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	145 832	140 509	39 882	27.3%	14 362	9.8%	155 053	110.4%	209 297	149.0%	31 295	64.1%	395.5%
Employee related costs	50 802	60 997	11 995	23.6%	114	.2%	42 850	70.2%	54 959	90.1%	11 046	60.7%	287.9%
Remuneration of councillors	3 032	3 131	737	24.3%	245	8.1%	2 453		3 436	109.7%	636	56.8%	285.7%
Debt impairment	17 379	11 379		-	-	- 1				-	-	-	-
Depreciation and asset impairment	2 339	2 339	-	-	-	-	19 118	817.4%	19 118	817.4%	-	-	(100.0%)
Finance charges	600	240	930	155.0%	830	138.4%	4 130	1 720.9%	5 890	2 454.3%	102	50.7%	3 935.0%
Bulk purchases	35 000	14 160	10 281	29.4%	4 580	13.1%	27 784	196.2%	42 645	301.2%	4 256	24.2%	552.8%
Other Materials	5 778	5 620	2 397	41.5%	965	16.7%	8 230	146.5%	11 593	206.3%	2 712	62.1%	203.4%
Contracted services	20 165	32 076	9 786	48.5%	5 878	29.2%	40 391	125.9%	56 055	174.8%	6 625	90.9%	509.7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	10 737	10 567	3 756	35.0%	1 748	16.3%	10 097	95.6%	15 601	147.6%	5 917	109.0%	70.6%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29	6 115	(24 702)		2 945		(66 206)		(87 962)		(946)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	102 647	87 647	-	-	17 285	16.8%	17 147	19.6%	34 432	39.3%	-	(3.2%)	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	102 676	93 762	(24 702)		20 231		(49 059)		(53 530)		(946)		
Taxation	-	-		-		-	-	-				-	-
Surplus/(Deficit) after taxation	102 676	93 762	(24 702)		20 231		(49 059)		(53 530)		(946)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	102 676	93 762	(24 702)		20 231		(49 059)		(53 530)		(946)		
Share of surplus/ (deficit) of associate	-	-		-	-	-		-		-	1	-	-
Surplus/(Deficit) for the year	102 676	93 762	(24 702)		20 231		(49 059)		(53 530)		(946)		

					202	0/21					201	19/20	
	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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	102 647	87 647	2 362	2.3%	756	.7%	10 438	11.9%	13 556	15.5%		1.6%	(100.0%)
	102 647	87 647	2 302	2.3%	756	.7%	10 438		13 383	15.3%		1.6%	(100.0%)
National Government Provincial Government	102 647	8/64/	2 189			.7%	10 438	11.9%	13 383	15.3%		1.6%	(100.0%)
			-	-			-	-		-		-	
District Municipality Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, I				-									
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, PH).  Transfers recognised - capital	102 647	87 647	2 189	2.1%	756	.7%	10 438	11.9%	13 383	15.3%	-	1.6%	(100.0%)
Borrowing	102 647	8/64/	2 189	2.1%	/56	.1%	10 438	11.9%	13 383	15.3%		1.6%	(100.0%)
Internally generated funds			173						173			-	-
internally generated funds			- 173						- 173				
Capital Expenditure Functional	102 647	87 647	2 362	2.3%	756	.7%	10 438	11.9%	13 556	15.5%		1.5%	(100.0%)
Municipal governance and administration	1 079	1 286	173	16.1%	,,,,		10 100	11.770	173	13.5%		1.070	(100.070)
Executive and Council	10//	1 200	173	10.170	-	-	-		173	13.570		_	-
Finance and administration	1 079	1 286	173						175				
Internal audit		1200		_				_					_
Community and Public Safety	790												
Community and Social Services	390		_	_				_		_		_	_
Sport And Recreation	400		_	_				_		_		_	_
Public Safety	-	-	-	_		_	_	_	_	-	_	_	-
Housing	-		_	_		_	-	_	_	-	_		-
Health								-					
Economic and Environmental Services	13 127	9 777					2 571	26.3%	2 571	26.3%			(100.0%)
Planning and Development				-		-		-		-		-	
Road Transport	13 127	9 777	-	-	-		2 571	26.3%	2 571	26.3%	-	-	(100.0%
Environmental Protection	-	-	-	-	-		-	-	-	-	-	-	
Trading Services	87 650	76 583	2 189	2.5%	756	.9%	7 867	10.3%	10 812	14.1%		2.3%	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-		-	-	
Water Management	87 650	76 583	2 189	2.5%	756	.9%	7 867	10.3%	10 812	14.1%	-	2.3%	(100.0%
Waste Water Management	-	0	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-		-	-	-	-	-	-		-	-	-	-
Other		-		-		-	-	-		-		-	-

Dart 7	≀- Cach	Receipts	and Day	umonte

		2020/21											
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ī
	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 2019/20 to Q3 of 2020/21
R thousands										buugei		buaget	
Cash Flow from Operating Activities													
Receipts	228 446	225 208	(6 972)	(3.1%)	(11 253)	(4.9%)	(76 363)	(33.9%)	(94 588)	(42.0%)	-	-	(100.0%)
Property rates	8 302	8 302	-	-	-	-	509	6.1%	509	6.1%	-	-	(100.0%)
Service charges	53 712	55 217	-	-	-	-	2 230	4.0%	2 230	4.0%	-	-	(100.0%)
Other revenue	997	1 987	-	-	-	-	157	7.9%	157	7.9%	-	-	(100.0%)
Transfers and Subsidies - Operational	62 777	72 044		-		-		-		-	-	-	-
Transfers and Subsidies - Capital	102 647	87 647	(6 972)	(6.8%)	(11 253)	(11.0%)	(79 259)	(90.4%)	(97 484)	(111.2%)	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	12	12	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(126 791)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	-	(126 551)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	(240)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	228 446	98 417	(6 972)	(3.1%)	(11 253)	(4.9%)	(76 363)	(77.6%)	(94 588)	(96.1%)	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	(132)		11	(8.3%)					11	_		_	_
Proceeds on disposal of PPE	(132)			(0.370)									
Decrease (Increase) in non-current debtors (not used)	_					_		_		_	_	_	_
Decrease (increase) in non-current receivables	_					_		_		_	_	_	_
Decrease (increase) in non-current investments	(132)		11	(8.3%)		_		_	11	_	_	_	_
Payments	102 647	(73 286)		()				_					
Capital assets	102 647	(73 286)	_	-		_		_		_	_	_	-
Net Cash from/(used) Investing Activities	102 515	(73 286)	11	-		-		-	11	-	-	-	-
Cash Flow from Financing Activities													
Receipts	(568)		47	(8.3%)	(1)	.2%	(8)		38		1		(1 240.8%)
Short term loans	(300)	-	47	(0.3%)	(1)	.270	(0)	-			'		(1 240.6%)
Borrowing long term/refinancing		-	-	-	-	_	-	-	-	-	_	-	-
Increase (decrease) in consumer deposits	(568)		47	(8.3%)	(1)	.2%	(8)		38		1		(1 240.8%)
Payments	(555)			(0.070)	(-)	.2.70	(0)	_				_	(1210.070)
Repayment of borrowing			-	-									
Net Cash from/(used) Financing Activities	(568)	-	47	(8.3%)	(1)	.2%	(8)	-	38	-	1	-	(1 240.8%)
Net Increase/(Decrease) in cash held	330 393	25 131	(6 913)	(2.1%)	(11 254)	(3.4%)	(76 371)	(303.9%)	(94 539)	(376.2%)	1		**********
	330 393 4 407	4 407	(6 913)	(2.1%)					. ,	(3/0.2%)	(2/ 022)	_	
Cash/cash equivalents at the year begin:			(1)	-	(23 511)	(533.5%)	(25 833)	(586.2%)	(1)	-	(26 277)	-	(1.7%)
Cash/cash equivalents at the year end:	334 799	29 538	(6 914)	(2.1%)	(7 869)	(2.4%)	(82 314)	(278.7%)	(82 314)	(278.7%)	(37 658)	-	118.6%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -E 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	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	1 753	37.4%	2 937	62.6%		-		-	4 690	87.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	284	43.2%	373	56.8%	-	-	-	-	657	12.3%
Total	2 037	38.1%	3 310	61.9%		-		-	5 348	100.0%

Contact Details

Municipal Manager	Mr K J. Motlhale	053 541 0014
Financial Manager	Mr Thabo Matile	053 541 0014

### FREE STATE: TSWELOPELE (FS183) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Experiditure	2020/21									201	9/20		
	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 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	167 735	181 942	70 678	42.1%	54 256	32.3%	37 927	20.8%	162 862	89.5%	40 402	116.8%	(6.1%)
Property rates	21 000	23 100	18 227	86.8%	2 403	11.4%	2 370	10.3%	23 000	99.6%	2 808	145.5%	(15.6%)
Service charges - electricity revenue	42 675	42 675	11 306	26.5%	10 279	24.1%	10 598	24.8%	32 183	75.4%	10 319	85.3%	2.7%
Service charges - water revenue	6 337	6 337	1 312	20.7%	1 573	24.8%	1 357	21.4%	4 242	66.9%	1 367	37.8%	(.7%)
Service charges - sanitation revenue	7 385	7 385	2 136	28.9%	2 166	29.3%	2 142	29.0%	6 444	87.3%	2 037	193.5%	5.1%
Service charges - refuse revenue	4 920	4 920	978	19.9%	980	19.9%	982	20.0%	2 939	59.7%	931	69.0%	5.4%
	-		-	-	-	-	-	-		-	-	-	-
Rental of facilities and equipment	312	262	795	254.9%	371	118.9%	129	49.2%	1 295	494.4%	68	(73.9%)	90.3%
Interest earned - external investments	1 100	1 100	17	1.5%	6	.5%	21	1.9%	43	3.9%	515	-	(96.0%)
Interest earned - outstanding debtors	500	250	-	-	538	107.6%	662	264.6%	1 200	479.9%	470	358.6%	40.7%
Dividends received	100	100	32	32.2%	33	33.2%	-	-	65	65.5%	-	-	-
Fines, penalties and forfeits	350	350	2	.5%	4	1.3%	71	20.3%	77	22.0%	15	(23.1%)	385.5%
Licences and permits	52	52	8	15.8%	16	30.5%	35	67.4%	59	113.7%	40	3 520.6%	(12.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	82 114	94 521	34 940	42.6%	35 530	43.3%	19 131	20.2%	89 602	94.8%	21 520	130.7%	(11.1%)
Other revenue	890	890	926	104.0%	355	39.9%	430	48.3%	1 711	192.2%	312	(41.1%)	37.8%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	152 126	253 201	11 085	7.3%	22 335	14.7%	21 692	8.6%	55 111	21.8%	11 313	48.1%	91.7%
Employee related costs	70 555	71 860	223	.3%	126	.2%	1 047	1.5%	1 396	1.9%	166	.1%	532.5%
Remuneration of councillors	5 987	5 987	-	-		-	-	-	-	-	-	-	-
Debt impairment	-	13 000	4	-	31	-	5	-	40	.3%	8	-	(33.4%)
Depreciation and asset impairment		20 000	-	-		-	-	-		-	-	-	-
Finance charges	2 523	3 923	574	22.7%	937	37.1%	797	20.3%	2 308	58.8%	26	82.3%	3 006.7%
Bulk purchases	37 073	81 099	751	2.0%	8 363	22.6%	7 805	9.6%	16 919	20.9%	902	522.8%	765.4%
Other Materials	11 458	15 790	2 023	17.7%	4 738	41.4%	3 391	21.5%	10 152	64.3%	2 034	48.7%	66.7%
Contracted services Transfers and subsidies	13 628 30	20 782 15	4 806	35.3%	5 887	43.2%	4 696	22.6%	15 389	74.0%	5 552	126.7%	(15.4%)
Other expenditure	10 874	20 745	2 704	24.9%	2 253	20.7%	3 951	19.0%	8 908	42.9%	2 627	26.3%	50.4%
Losses	10 0/4	20 745	2 704	24.970	2 233	20.770	3 751	17.076	0 700	42.770	2 027	20.370	30.476
Surplus/(Deficit)	15 609	(71 259)	59 593		31 921		16 235		107 750		29 089		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	10 009	(71 259)	39 393 478		592		(643)		107 750		1 736	(50.9%)	(137.1%)
Transfers and subsidies - capital (monetary allocations) (teat / Prov and Dist)  Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,PE		100	4/0	.1%	0	.1%	53	52.8%	53	53.0%	37	(1.3%)	41.1%
Transfers and subsidies - capital (monetary anoc)(Departm Agencies, Prin, P.E.  Transfers and subsidies - capital (in-kind - all)	100	100	U	.170	U	.170	33	32.070	33	33.070	31	(1.370)	41.170
Haristers and subsidies - capital (III-Mild - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 709	(71 159)	60 071		32 514		15 645		108 230		30 862		
Taxation	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	15 709	(71 159)	60 071		32 514		15 645		108 230		30 862		
Attributable to minorities	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 709	(71 159)	60 071		32 514		15 645		108 230		30 862		
Share of surplus/ (deficit) of associate	45.700	(74.450)		-		-	45.15	-		-		-	-
Surplus/(Deficit) for the year	15 709	(71 159)	60 071		32 514		15 645		108 230		30 862		

					202	10/21					201	9/20	
	Buc	lget	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	_	12 524	3 041		13 124	_	5 732	45.8%	21 897	174.8%	4		133 244.3%
National Government	_	12 524	3 041		13 124	_	5 732		21 897	174.8%	4	_	133 244.3%
Provincial Government	-	12 324	3 041		13 124		3 /32	43.070	21 077	174.070	4		133 244.370
District Municipality	-												
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital		12 524	3 041		13 124	_	5 732		21 897	174.8%	4		133 244.3%
Borrowing		12 324	3 041		13 124		3 /32	43.070	21 077	174.070	. "		133 244.370
Internally generated funds													
memaly generated tands	-		-	-		-	-			-	-	-	-
Capital Expenditure Functional	5 403	30 840	3 109	57.5%	13 373	247.5%	5 786	18.8%	22 268	72.2%	1 020	315.5%	467.2%
Municipal governance and administration	3 017	360	43	1.4%	91	3.0%	10	2.7%	144	39.9%	87	187.4%	(88.9%)
Executive and Council	1 032	70		-	65	6.3%	(53)		12	17.3%	47	209.7%	
Finance and administration	1 985	290	43	2.2%	25	1.3%	63		132	45.4%	39	139.9%	
Internal audit	-							-					-
Community and Public Safety		12 952		-	674		29	.2%	702	5.4%		-	(100.0%)
Community and Social Services	-	-	-	-		-	-	-	-	-	-	-	
Sport And Recreation	-	12 952	-	-	674	-	29	.2%	702	5.4%	-	-	(100.0%
Public Safety	-	-	-	-		-	-	-	-	-	-	-	-
Housing	-		-	-		-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 966	4 490	36	1.9%	-	-	-	-	36	.8%	759	-	(100.0%)
Planning and Development	30	90	23	76.7%		-	-	-	23	25.6%	-	-	-
Road Transport	1 936	4 400	13	.7%	-	-	-	-	13	.3%	759	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	420	13 038	3 029	721.2%	12 609	3 002.1%	5 747	44.1%	21 385	164.0%	174	71.0%	3 203.69
Energy sources	-	1 372	-	-	-	-	-	-		-	-	-	-
Water Management	30	10 030	2	5.2%	-	-	8		10	.1%	-	-	(100.0%
Waste Water Management	390	1 637	3 028	776.3%	12 609	3 233.0%	5 739	350.7%	21 375	1 306.2%	174	79.1%	3 198.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-		-	-	-				-	-

Dart 2.	Cach	Docointe	and	Payments

rait 3. Casif Receipts and Fayments		2020/21 2019/20											
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	† I
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 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	166 635	213 062	52 058	31.2%	60 407	36.3%	44 823	21.0%	157 288	73.8%	45 278	141.0%	(1.0%)
Property rates	21 728	44 578	3 459	15.9%	5 507	25.3%	2 575	5.8%	11 540	25.9%	2 109	69.8%	22.1%
Service charges	61 317	72 537	9 665	15.8%	10 696	17.4%	16 200	22.3%	36 561	50.4%	13 040	76.8%	24.2%
Other revenue	1 376	1 326	19	1.4%	35	2.5%	374	28.2%	428	32.2%	86	119.5%	337.7%
Transfers and Subsidies - Operational	82 214	94 621	35 832	43.6%	36 375	44.2%	20 348	21.5%	92 555	97.8%	25 452	207.0%	(20.1%)
Transfers and Subsidies - Capital			3 084	-	7 794	-	5 326	-	16 204	-	4 592	-	16.0%
Interest	_			_				_		_		_	
Dividends	_	_	_	_	-	_	-	_		_	_	-	-
Payments		(8 300)	(20 493)		(7 662)		(6 112)	73.6%	(34 268)	412.9%	10 645		(157.4%)
Suppliers and employees	-	(8 300)	(20 493)	-	(7 662)		(6 112)		(34 268)	412.9%	10 645	-	(157.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-		-		-		-	-	-	-
Net Cash from/(used) Operating Activities	166 635	204 762	31 566	18.9%	52 744	31.7%	38 711	18.9%	123 020	60.1%	55 923	173.2%	(30.8%)
Cash Flow from Investing Activities													
Receipts	872	2 138			-	-	1 190	55.6%	1 190	55.6%	-		(100.0%)
Proceeds on disposal of PPE	-	1 266	-	-	-	-	1 190	94.0%	1 190	94.0%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-		-		-		-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-			-	-		-	-	-	-
Decrease (increase) in non-current investments	872	872	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(12 524)	(3 497)	-	(15 088)	-	(6 592)		(25 177)	201.0%	-	-	(100.0%)
Capital assets	-	(12 524)	(3 497)	-	(15 088)	-	(6 592)	52.6%	(25 177)	201.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	872	(10 385)	(3 497)	(400.8%)	(15 088)	(1 729.3%)	(5 402)	52.0%	(23 987)	231.0%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	1 293	1 293	(24)	(1.8%)	36	2.8%	(24)	(1.8%)	(12)	(.9%)	(49)	-	(52.2%)
Short term loans	-	-	-	-			-	- 1	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 293	1 293	(24)	(1.8%)	36	2.8%	(24)	(1.8%)	(12)	(.9%)	(49)	-	(52.2%)
Payments	-	-	-	-	-	-	-	-		-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	1 293	1 293	(24)	(1.8%)	36	2.8%	(24)	(1.8%)	(12)	(.9%)	(49)	-	(52.2%)
Net Increase/(Decrease) in cash held	168 800	195 670	28 045	16.6%	37 692	22.3%	33 285	17.0%	99 022	50.6%	55 874	173.2%	(40.4%)
Cash/cash equivalents at the year begin:	-	-	-	-	28 078	-	65 769	-	-	-	(18 869)	-	(448.6%)
Cash/cash equivalents at the year end:	168 800	195 670	28 078	16.6%	65 769	39.0%	99 054	50.6%	99 054	50.6%	37 006	31.0%	167.7%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	489	3.2%	412	2.7%	354	2.3%	14 054	91.8%	15 308	12.6%	54	.4%	-	1
Trade and Other Receivables from Exchange Transactions - Electricity	4 016	21.7%	2 113	11.4%	1 717	9.3%	10 663	57.6%	18 508	15.2%	16	.1%	-	1
Receivables from Non-exchange Transactions - Property Rates	649	1.4%	401	.9%	326	.7%	43 913	97.0%	45 289	37.3%	2	-	-	1 .
Receivables from Exchange Transactions - Waste Water Management	565	2.6%	505	2.3%	488	2.2%	20 228	92.8%	21 786	17.9%	1	-	-	1 .
Receivables from Exchange Transactions - Waste Management	376	2.5%	339	2.3%	328	2.2%	13 876	93.0%	14 919	12.3%	51	.3%	-	1 .
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-		-			-	-	-	1
Interest on Arrear Debtor Accounts	223	4.2%	220	4.1%	221	4.1%	4 657	87.5%	5 320	4.4%	-	-	-	1 .
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-	-	-	-	-	1 .
Other	-	-	-	-	-	-	245	100.0%	245	.2%	-	-	-	ı .
Total By Income Source	6 317	5.2%	3 990	3.3%	3 433	2.8%	107 635	88.7%	121 375	100.0%	125	.1%	-	
Debtors Age Analysis By Customer Group														ı
Organs of State	452	5.2%	182	2.1%	216	2.5%	7 929	90.3%	8 779	7.2%		-		1
Commercial	3 133	6.0%	1 771	3.4%	1 350	2.6%	46 246	88.1%	52 500	43.3%	4	-	-	ı
Households	2 731	4.5%	2 037	3.4%	1 867	3.1%	53 460	89.0%	60 096	49.5%	120	.2%	-	ı
Other	-		-		-	-		-	-	-	-	-		I
Total By Customer Group	6 317	5.2%	3 990	3.3%	3 433	2.8%	107 635	88.7%	121 375	100.0%	125	.1%		

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	-	-	-	-	694	7.3%	8 772	92.7%	9 465	21.3%
PAYE deductions	-	-	-	-	-	-		-		
VAT (output less input)	-	-	-	-	-	-		-		
Pensions / Retirement	-	-	-	-	-	-		-		
Loan repayments	-	-	-	-	-	-		-		
Trade Creditors	42	.1%	0	-	5 520	15.8%	29 452	84.1%	35 014	78.7%
Auditor-General	-	-	-	-	-	-		-		
Other	-	-	-	-	-	-	-	-	-	
Total	42	.1%	0	-	6 214	14.0%	38 223	85.9%	44 480	100.0%

Contact Details

Municipal Manager	Ms Matiro Rebecca Mogopodi	051 853 1111
Financial Manager	Mr TJ Matyesin	051 853 1111

### FREE STATE: MATJHABENG (FS184) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

, , ,					202	20/21					201	9/20	
	Bud	get	First 0	Quarter	Second	l Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť
	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 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	2 958 462	3 045 189	799 779	27.0%	749 165	25.3%	728 330	23.9%	2 277 274	74.8%	594 973	72.6%	22.4%
Property rates	399 297	399 297	87 352	21.9%	124 813	31.3%	106 109	26.6%	318 273	79.7%	83 317	80.8%	27.4%
Service charges - electricity revenue	776 999	776 999	196 001	25.2%	153 364	19.7%	154 020	19.8%	503 385	64.8%	152 313	65.7%	1.1%
Service charges - water revenue	380 734	380 734	101 155	26.6%	103 794	27.3%	109 756	28.8%	314 704	82.7%	102 267	83.5%	7.3%
Service charges - sanitation revenue	165 399	165 399	41 140	24.9%	41 380	25.0%	41 378	25.0%	123 898	74.9%	39 177	79.0%	5.6%
Service charges - refuse revenue	110 613	110 613	25 105	22.7%	25 113	22.7%	24 956	22.6%	75 174	68.0%	23 616	81.5%	5.7%
Rental of facilities and equipment	23 663	23 663	4 325	18.3%	4 270	18.0%	4 241	17.9%	12 837	54.2%	4 141	57.4%	2.4%
Interest earned - external investments	4 089	4 089	444	10.8%	184	4.5%	99	2.4%	727	17.8%	560	29.4%	(82.4%)
Interest earned - outstanding debtors	216 054	216 054	47 820	22.1%	49 812	23.1%	53 125	24.6%	150 756	69.8%	58 931	118.5%	(9.9%)
Dividends received	23	23	10	42.9%			10	44.2%	20	87.1%		86.6%	(100.0%)
Fines, penalties and forfeits	23 748	23 748	253	1.1%	408	1.7%	780	3.3%	1 440	6.1%	434	8.2%	79.6%
Licences and permits			24	_	61		45	_	130	-	56	107.7%	(18.8%)
Agency services	-				-				-		-		-
Transfers and subsidies	548 702	635 429	248 216	45.2%	242 085	44.1%	137 300	21.6%	627 601	98.8%	125 368	96.3%	9.5%
Other revenue	252 961	252 961	47 936	18.9%	3 882	1.5%	96 512	38.2%	148 329	58.6%	4 795	5.5%	1 912.8%
Gains	56 180	56 180	-	-		-	-	-	-	-	-	-	-
Operating Expenditure	2 958 364	2 956 713	364 360	12.3%	677 697	22.9%	552 901	18.7%	1 594 957	53.9%	460 118	37.1%	20.2%
Employee related costs	836 063	836 063	193 017	23.1%	193 147	23.1%	195 527	23.4%	581 690	69.6%		70.8%	4.5%
Remuneration of councillors	35 948	35 948	7 272	20.2%	7 181	20.0%	7 122	19.8%	21 575	60.0%	7 321	65.8%	(2.7%)
Debt impairment	200 000	200 000	649	.3%	1 096	.5%	1 212	.6%	2 957	1.5%	1 021	.9%	18.7%
Depreciation and asset impairment	123 276	123 276	-		-	-	-	-	-	-	-	-	-
Finance charges	202 275	107 275	283	.1%	(40)	-	411	.4%	654	.6%	134	.3%	207.1%
Bulk purchases	438 328	426 573	2 289	.5%	59 318	13.5%	83 655	19.6%	145 261	34.1%		8.4%	305.6%
Other Materials	775 188	451 902	19 536	2.5%	129 830	16.7%	53 140	11.8%	202 506	44.8%	41 239	15.7%	28.9%
Contracted services	190 571	419 728	58 979	30.9%	161 187	84.6%	112 041	26.7%	332 207	79.1%	122 341	139.4%	(8.4%)
Transfers and subsidies	750	1 773	281	37.5%	947	126.3%	597	33.7%	1 825	103.0%	303	43.6%	97.0%
Other expenditure Losses	155 964	354 175	82 055	52.6%	125 031	80.2%	99 196	28.0%	306 282	86.5%	80 055	126.1%	23.9%
	98		105 110	-	74.4/0	-	475 400	-			404.055		-
Surplus/(Deficit)	153 247	88 476	435 419	04.606	71 468	00.004	175 429		682 317	00.000	134 855	05.40	(400.00)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	153 247	207 147	37 725	24.6%	31 100	20.3%	-	-	68 825	33.2%	90 665	95.1%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	•		-	-	-	-	-			-		-
Surplus/(Deficit) after capital transfers and contributions	153 345	295 623	473 144		102 568		175 429		751 142		225 520		
Taxation	-	-		-	-	-	-	-	-		-		-
Surplus/(Deficit) after taxation	153 345	295 623	473 144		102 568		175 429		751 142		225 520		
Attributable to minorities	-	-	-	-	-		-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	153 345	295 623	473 144		102 568		175 429		751 142		225 520		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	153 345	295 623	473 144		102 568		175 429		751 142		225 520		

					202	0/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	153 247	219 547	26 100	17.0%	20 705	13.5%	30 933	14.1%	77 739	35.4%	36 379	42.5%	(15.0%
National Government	153 247	208 755	23 859	15.6%	20 705	13.5%	30 933		75 497	36.2%	11 147	43.4%	177.59
Provincial Government	133 247	200 733	23 037	13.076	20 703	13.370	30 733	14.070	13 471	30.270	11 147	43.470	177.37
District Municipality													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	153 247	208 755	23 859	15.6%	20 705	13.5%	30 933		75 497	36.2%	11 147	43.4%	177.59
Borrowing	155 247	200 / 33	23 039	13.0%	20 705	13.376	30 933	14.0%	15 491	30.276	11 147	43.470	177.37
Internally generated funds		10 792	2 241						2 241	20.8%	25 232	41.6%	(100.0%
iliterially generated funds		10 772	2 2 7 1						2 2 7 1	20.070	25 252	41.070	(100.070
Capital Expenditure Functional	153 247	219 547	26 100	17.0%	20 705	13.5%	30 933	14.1%	77 739	35.4%	36 379	42.5%	(15.0%
		10 792	20 100			13.370	30 733		2 241	20.8%	19 115	39.2%	
Municipal governance and administration  Executive and Council	-	10 792	2 241		-		-	-	2 241	20.8%	19 115	39.2%	
Executive and Council Finance and administration	-	10 792	2 241	-	-	-	-	-	2 241	20.8%	19115	39.2%	(100.0%
Internal audit	-	-	-	-		-		-	-		-	-	-
Community and Public Safety	21 726	39 676	3 010	13.9%	5 995	27.6%	4 711		13 715	34.6%	4 527	71.7%	4.19
Community and Public Safety  Community and Social Services	1 433	9 083	1 388	13.9% 96.9%	3 631	27.6%	4 /11	11.9%	5 020	34.6% 55.3%	4 527 2 483	71.7%	
Sport And Recreation	20 293	30 593	1 621	8.0%	2 364	11.6%	4 711	15.4%	8 696	28.4%	2 044	64.2%	
Public Safety	20 293	30 393	1021	0.070	2 304	11.070	4711	13.476	0 090	20.470	2 044	04.270	130.37
Housing		-		-			-				-	-	-
Health	_	-	-	-	-	-	-	-			-	-	-
Economic and Environmental Services											356	198.9%	(100.0%
Planning and Development		-		-		-					330	170.770	(100.07
Road Transport	_					_	_				356	198.9%	(100.0%
Environmental Protection	_						_	-		_	-	-	(
Trading Services	131 521	169 079	20 849	15.9%	14 711	11.2%	26 222	15.5%	61 782	36.5%	12 382	36.7%	111.89
Energy sources	9 060	11 676	1 050	11.6%	1 365	15.1%	201	1.7%	2 616	22.4%	764	69.7%	
Water Management	15 668	17 969	1 285	8.2%	2 215	14.1%	636	3.5%	4 137	23.0%	1 480	173.2%	
Waste Water Management	95 123	127 764	18 513	19.5%	11 131	11.7%	25 385	19.9%	55 029	43.1%	9 673	27.3%	
Waste Management	11 670	11 670		-			-	-			466	68.3%	(100.0%
Other	_									_	_		

Dart 7	≀- Cach	Receipts	and Day	umonte

					202	0/21					201	9/20	
	Bud	lget	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	to Date	Third C	Quarter	Ť
	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 2019/20 to Q3 of 2020/21
R thousands										buager		buaget	
Cash Flow from Operating Activities													
Receipts	1 522 332	1 754 329	-	-	402 063	26.4%	351 852	20.1%	753 915	43.0%	-	-	(100.0%)
Property rates	718 735	718 735	-	-	32 306	4.5%	44 106	6.1%	76 412	10.6%	-	-	(100.0%)
Service charges	2 745 000	2 745 000	-	-	104 993	3.8%	264 623	9.6%	369 617	13.5%	-	-	(100.0%)
Other revenue	(1 945 538)	(1 713 542)	-	-	264 735	(13.6%)	43 014	(2.5%)	307 750	(18.0%)	-	-	(100.0%)
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	4 089	4 089	-	-	28	.7%	99	2.4%	127	3.1%	-	-	(100.0%)
Dividends	46	46	-	-	-	-	10	22.1%	10		-	-	(100.0%)
Payments	(4 314 415)	(4 314 415)		-	(277 195)	6.4%	(381 496)	8.8%	(658 691)		-	-	(100.0%)
Suppliers and employees	(4 314 415)	(4 314 415)	-	-	(277 195)	6.4%	(381 496)	8.8%	(658 691)	15.3%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(2 792 083)	(2 560 086)	-	-	124 868	(4.5%)	(29 644)	1.2%	95 224	(3.7%)		-	(100.0%)
Cash Flow from Investing Activities													
Receipts	107 760	112 360	383	.4%		_			383	.3%	_	_	_
Proceeds on disposal of PPE	112 360	112 360	303	.470	-				-	.570			
Decrease (Increase) in non-current debtors (not used)	112 500	112 500		_				_				_	
Decrease (increase) in non-current receivables	(600)		50	(8.3%)		_		_	50		_	-	
Decrease (increase) in non-current investments	(4 000)		333	(8.3%)		_		_	333		_	_	_
Payments	(,			(====)	(995)		(30 933)		(31 928)				(100.0%)
Capital assets		_	-	_	(995)	_	(30 933)	_	(31 928)	1 -	_	_	(100.0%)
Net Cash from/(used) Investing Activities	107 760	112 360	383	.4%	(995)	(.9%)	(30 933)	(27.5%)	(31 544)	(28.1%)		-	(100.0%)
Cash Flow from Financing Activities													
Receipts	(22 030)	_	3 321	(15.1%)	(105)	.5%	16 323		19 540		(62)	_	(26 430.4%)
Short term loans	(22 030)		3 321	(13.170)	(103)	.570	10 323		17340		(02)		(20 430.470)
Borrowing long term/refinancing				_				_				_	
Increase (decrease) in consumer deposits	(22 030)		3 321	(15.1%)	(105)	5%	16 323	_	19 540		(62)	_	(26 430.4%)
Payments	(22 000)		5 52 1	(10.170)	(100)	.570	10 020		.,		(02)		(20 100.170)
Repayment of borrowing	_			_		_		_			_	-	_
Net Cash from/(used) Financing Activities	(22 030)		3 321	(15.1%)	(105)	.5%	16 323	-	19 540	-	(62)	-	(26 430.4%)
Net Increase/(Decrease) in cash held	(2 706 354)	(2 447 726)	3 705	(.1%)	123 769	(4.6%)	(44 254)	1.8%	83 220	(3.4%)	(62)		71 283.6%
	(2 /00 354)	(2 441 126)				(4.6%)				(3.4%)		-	
Cash/cash equivalents at the year begin:	-	-	57 932	-	62 505	-	186 274	-	57 932	-	1 076	-	17 213.6%
Cash/cash equivalents at the year end:	(2 706 354)	(2 447 726)	62 505	(2.3%)	186 274	(6.9%)	142 020	(5.8%)	142 020	(5.8%)	1 214	-	11 599.7%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														i
Trade and Other Receivables from Exchange Transactions - Water	38 899	2.6%	42 770	2.8%	46 542	3.1%	1 389 240	91.6%	1 517 451	33.5%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	47 755	12.6%	25 176	6.7%	15 118	4.0%	289 496	76.7%	377 546	8.3%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	26 779	6.3%	12 938	3.0%	10 239	2.4%	378 045	88.3%	428 002	9.4%	-	-		
Receivables from Exchange Transactions - Waste Water Management	13 105	2.2%	12 807	2.1%	12 180	2.0%	568 106	93.7%	606 198	13.4%	-	-		
Receivables from Exchange Transactions - Waste Management	7 934	2.1%	7 660	2.0%	7 225	1.9%	360 043	94.0%	382 862	8.4%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1 335	1.3%	1 336	1.3%	1 319	1.3%	97 300	96.1%	101 289	2.2%	-	-		
Interest on Arrear Debtor Accounts	18 085	1.6%	17 732	1.6%	17 230	1.5%	1 067 897	95.3%	1 120 944	24.7%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-		-			-	-		
Other	356	23.2%	443	28.9%	280	18.2%	457	29.8%	1 535		-	-		
Total By Income Source	154 248	3.4%	120 862	2.7%	110 133	2.4%	4 150 584	91.5%	4 535 827	100.0%	-	-		-
Debtors Age Analysis By Customer Group														
Organs of State	11 413	13.1%	9 472	10.8%	5 069	5.8%	61 473	70.3%	87 427	1.9%	-	-	-	'n
Commercial	54 438	6.2%	27 226	3.1%	18 794	2.1%	775 651	88.5%	876 109	19.3%	-	-	-	'n
Households	88 397	2.5%	84 165	2.4%	86 269	2.4%	3 313 460	92.8%	3 572 291	78.8%	-	-	-	'n
Other	-		-		-	-		-	-	-	-	-	-	i
Total By Customer Group	154 248	3.4%	120 862	2.7%	110 133	2.4%	4 150 584	91.5%	4 535 827	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	49 640	1.3%	91 440	2.4%	49 259	1.3%	3 578 624	94.9%	3 768 964	41.2%
Bulk Water	58 742	1.1%	63 717	1.2%	117 718	2.3%	4 960 437	95.4%	5 200 613	56.9%
PAYE deductions	11 502	100.0%	-		-	-		-	11 502	.1%
VAT (output less input)	-	-	-		-	-		-		-
Pensions / Retirement	13 108	74.0%	3 397	19.2%	1 199	6.8%		-	17 704	.2%
Loan repayments	-	-	-		-	-		-		-
Trade Creditors	39 690	30.2%	27 211	20.7%	27 299	20.8%	37 187	28.3%	131 386	1.4%
Auditor-General	3 055	33.4%	2 440	26.7%	1 117	12.2%	2 538	27.7%	9 150	.1%
Other					-	-	-	-		-
Total	175 738	1.9%	188 204	2.1%	196 591	2.2%	8 578 786	93.9%	9 139 319	100.0%

Contact Details

Municipal Manager	Mr Thabiso Tsoaeli	057 391 3416	
Financial Manager	Mr Thabo Panyani	057 391 3416	

Source Local Government Database

### FREE STATE: NALA (FS185) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure					202	10/21					201	9/20	
	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 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
Operating Revenue	511 908	535 489	116 216	22.7%	111 991	21.9%	84 322	15.7%	312 529	58.4%	40 418	16.4%	
Property rates	25 757	25 757	6 379	24.8%	6 376	24.8%	6 403	24.9%	19 158	74.4%	3 770	27.5%	69.8%
Service charges - electricity revenue	123 464	123 664	23 225	18.8%	24 055	19.5%	18 971	15.3%	66 250	53.6%	2 078	10.3%	812.9%
Service charges - water revenue	62 273	62 273	11 195	18.0%	14 904	23.9%	10 580	17.0%	36 678	58.9%	3 351	14.6%	215.7%
Service charges - sanitation revenue	49 006	49 006	8 831	18.0%	8 856	18.1%	(1 953)	(4.0%)	15 734	32.1%	(2 213)	2.0%	(11.7%)
Service charges - refuse revenue	28 292	28 292	5 789	20.5%	5 795	20.5%	(1 584)	(5.6%)	10 000	35.3%	(1 930)	(.1%)	(17.9%)
Rental of facilities and equipment	638	638	105	16.4%	. 34	5.3%	- 26	4.0%	164	25.7%	75	17.4%	(65.7%)
Interest earned - external investments	1 200	1 200	378	31.5%	241	20.1%	478	39.8%	1 097	91.4%	23	27.9%	2 020.0%
Interest earned - outstanding debtors	56 000	56 000	(42)	(.1%)	22 347	39.9%	12 398	22.1%	34 703	62.0%	2 547	24.3%	386.8%
Dividends received	8	30 000	(42)	(.170)	22 347	50.3%	12 370	22.170	34 703 4	50.3%	4	64.4%	(100.0%)
Fines, penalties and forfeits	108	108	7	6.8%	25	23.5%	31	29.1%	64	59.4%	19	34.5%	70.0%
Licences and permits	1	1	0	17.4%	-	20.070	0	20.0%	0	37.4%		-	(100.0%)
Agency services	_ '	-	1	-		_	0	-	1	-	1	_	(88.2%)
Transfers and subsidies	139 875	163 257	58 998	42.2%	26 016	18.6%	37 173	22.8%	122 186	74.8%	31 669	23.8%	17.4%
Other revenue	25 286	25 286	1 349	5.3%	3 338	13.2%	1 800	7.1%	6 488	25.7%	1 025	19.5%	75.6%
Gains	-	-	-	-	-	-	-	-		-	-	-	-
Operating Expenditure	485 503	494 783	86 547	17.8%	106 726	22.0%	100 133	20.2%	293 407	59.3%	67 735	17.3%	47.8%
Employee related costs	147 878	148 593	39 169	26.5%	40 278	27.2%	41 082	27.6%	120 529	81.1%	24 981	22.8%	64.5%
Remuneration of councillors	8 904	9 014	2 278	25.6%	2 238	25.1%	2 240	24.8%	6 756	75.0%	1 443	23.3%	55.2%
Debt impairment	60 250	60 250	430	.7%	489	.8%	309	.5%	1 228	2.0%	-	-	(100.0%)
Depreciation and asset impairment	67 512	67 512	1 482	2.2%	6 859	10.2%	247	.4%	8 589	12.7%	-	.1%	(100.0%)
Finance charges	14 257	9 395	1 752	12.3%	2 855	20.0%	3 671	39.1%	8 278	88.1%	7 671	144.1%	(52.1%)
Bulk purchases	77 573	77 573	23 844	30.7%	19 055	24.6%	17 845	23.0%	60 744	78.3%	13 123	18.1%	36.0%
Other Materials	49 503	55 561	11 509	23.2%	21 242	42.9%	17 570	31.6%	50 321	90.6%	13 375	22.6%	31.4%
Contracted services	22 700	30 383	2 327	10.3%	6 903	30.4%	13 926	45.8%	23 156	76.2%	4 233	19.2%	229.0%
Transfers and subsidies	-	47.407		- 04 00/	-	-	-	-	-	-	-	- 05 704	-
Other expenditure Losses	17 611 19 315	17 187 19 315	3 754	21.3%	6 807	38.7%	3 243	18.9%	13 804	80.3%	2 909	25.7%	11.5%
			2	-		-		-		-		-	-
Surplus/(Deficit)  Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	26 405 38 175	40 707 38 175	29 668 (20 471)	(53.6%)	<b>5 265</b> 752	2.0%	(15 811) 4 671	12.2%	19 122 (15 048)	(39.4%)	(27 317) 3 337	9.8%	40.0%
Transfers and subsidies - capital (monetary allocations) (wat / Prov and Dist, Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE		38 175	(20 471)	(53.0%)	/52	2.076	40/1	12.276	(15 048)		3 337	9.876	
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE Transfers and subsidies - capital (in-kind - all)	-	-	380	-		-	-	-	380	-	-	-	-
	-	•		-	-	-	•			-			-
Surplus/(Deficit) after capital transfers and contributions	64 579	78 881	9 577		6 017		(11 140)		4 455		(23 980)		
Taxation	64 579	70.004	9 577				(11 140)		4 455	-	(22.022)		-
Surplus/(Deficit) after taxation  Attributable to minorities	64 5 / 9	78 881	95//		6 017		(11 140)		4 455		(23 980)		
Surplus/(Deficit) attributable to municipality	64 579	78 881	9 5 7 7	-	6 017		(11 140)	-	4 455	-	(23 980)	-	-
Share of surplus/ (deficit) of associate	04 3/7	70 001	7377	-			(11 140)		4 433	-	(23 700)	-	
Surplus/(Deficit) for the year	64 579	78 881	9 577		6 017		(11 140)		4 455		(23 980)		

·					202	0/21					201	19/20	
	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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	39 175	39 675					4 782	12.1%	4 782	12.1%			(100.0%)
National Government	39 175	39 675 39 675	-	-		-	4 782 4 782		4 782 4 782	12.1%	-	-	(100.0%)
National Government Provincial Government	39 175	39 6/5	-				4 /82	12.1%	4 /82	12.1%	-		(100.0%)
	-	-	-					-			-		-
District Municipality		-	-	-		-		-		-			-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,			-	-		-		-		-	-		
Transfers recognised - capital	39 175	39 675	-	-			4 782		4 782	12.1%		-	(100.0%)
Borrowing	-	-	-	-				-			-		-
Internally generated funds	-	-	-	-		-		-		-			-
	-	-	-	-		-		-		-	-		-
Capital Expenditure Functional	39 175	39 675	-			-	4 782	12.1%	4 782	12.1%	-		(100.0%)
Municipal governance and administration	1 000	1 500	-	-		-	277	18.5%	277	18.5%		-	(100.0%)
Executive and Council	-							-					
Finance and administration	1 000	1 500					277	18.5%	277	18.5%			(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	2 522	2 522	-	-		-	119	4.7%	119	4.7%		-	(100.0%)
Community and Social Services	1 196	1 196	-	-	-	-	119	10.0%	119	10.0%	-	-	(100.0%)
Sport And Recreation	1 326	1 326	-	-		-	-	-	-	-	-	-	-
Public Safety	-	-	-	-		-	-	-	-	-	-	-	-
Housing	-	-	-	-		-	-	-	-	-	-	-	-
Health	-	-	-	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	25 653	35 653				-	4 386	12.3%	4 386	12.3%			(100.0%)
Planning and Development	1 200	1 200	-	-		-		-	-	-		-	- 1
Road Transport	24 453	34 453	-	-		-	4 386	12.7%	4 386	12.7%		-	(100.0%)
Environmental Protection	-	-	-	-		-		-	-	-		-	-
Trading Services	10 000	-	-	-		-	-	-		-	-	-	-
Energy sources	-		-	-		-	-	-	-	-	-	-	-
Water Management	10 000		-	-		-	-	-	-	-	-	-	-
Waste Water Management	-		-	-		-	-	-	-	-	-	-	-
Waste Management	-		-	-		-	-	-	-	-	-	-	-
Other													

Dart 2.	Cach	Docointe	and	Payments

·		2020/21									201	19/20	
	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 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										9		5	
, 5													
Receipts		-	-	-	-	-	-		-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-		-	-	-		-		-	-		-	-
Suppliers and employees	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	-	-	-	-		-	-		-	-	-	-
Net Cash Holli/(useu) Operating Activities													
Cash Flow from Investing Activities													
Receipts		-	-	-	-		-		-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments						-	-	-		-			
Capital assets	-	-	-	-	-	-	-	-	-		-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-		-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts			780		2 616		(3 479)	-	(83)		2 665		(230.69
Short term loans			700		2010		(3 417)		(63)		2 003		(230.07
Borrowing long term/refinancing													
Increase (decrease) in consumer deposits			780		2 616		(3 479)		(83)		2 665		(230.69
Payments			-		2010	_	(5 177)		(00)		2 000		(250.07
Repayment of borrowing		-							-				
Net Cash from/(used) Financing Activities		-	780		2 616		(3 479)		(83)		2 665	-	(230.6%
, , ,													-
Net Increase/(Decrease) in cash held	-	-	780	-	2 616	-	(3 479)	-	(83)	-	2 665	-	(230.6%
Cash/cash equivalents at the year begin:	-	-	53 992		54 772	-	57 389	-	53 992	-	-	-	(100.09
Cash/cash equivalents at the year end:	-	-	54 772	-	57 389	-	53 910	-	53 910	-	2 665	-	1 923.29

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ts Written Off to tors	Impairment -E Council	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 688	1.6%	3 637	1.3%	4 844	1.7%	273 566	95.4%	286 735	33.3%	-	-	1 798 932	627.49
Trade and Other Receivables from Exchange Transactions - Electricity	5 211	10.4%	2 541	5.1%	1 685	3.4%	40 705	81.2%	50 142	5.8%	-	-	163 107	325.39
Receivables from Non-exchange Transactions - Property Rates	2 279	4.3%	1 381	2.6%	1 029	1.9%	48 863	91.2%	53 552	6.2%		-	313 470	585.49
Receivables from Exchange Transactions - Waste Water Management	2 830	2.9%	2 388	2.4%	2 233	2.3%	90 754	92.4%	98 204	11.4%		-	614 315	625.5%
Receivables from Exchange Transactions - Waste Management	1 880	1.7%	1 730	1.6%	1 696	1.5%	104 277	95.2%	109 583	12.7%		-	712 195	649.99
Receivables from Exchange Transactions - Property Rental Debtors	24	1.2%	-		-	-	1 972	98.8%	1 996	.2%		-	430	21.69
Interest on Arrear Debtor Accounts	3 157	1.8%	4 492	2.6%	4 790	2.7%	162 433	92.9%	174 872	20.3%		-	866 824	495.7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-		-		-	-	-	-	-	-		-	-	
Other	2 370	2.8%	1 573	1.9%	1 554	1.8%	79 222	93.5%	84 719	9.9%		-	504 705	595.7%
Total By Income Source	22 437	2.6%	17 743	2.1%	17 831	2.1%	801 793	93.3%	859 804	100.0%	-	-	4 973 978	578.5%
Debtors Age Analysis By Customer Group														
Organs of State	1 087	2.6%	914	2.2%	894	2.1%	39 031	93.1%	41 926	4.9%	-	-	12 632	30.19
Commercial	6 298	7.9%	3 425	4.3%	2 345	2.9%	68 115	84.9%	80 184	9.3%	-	-	296 753	370.19
Households	14 989	2.0%	13 388	1.8%	14 575	2.0%	689 861	94.1%	732 813	85.2%	-	-	4 662 564	636.39
Other	63	1.3%	16	.3%	17	.3%	4 786	98.0%	4 881	.6%		-	2 030	41.69
Total By Customer Group	22 437	2.6%	17 743	2.1%	17 831	2.1%	801 793	93.3%	859 804	100.0%		-	4 973 978	578.5%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	Tota	ıl
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	15 930	3.7%	7 908	1.8%	-	-	404 318	94.4%	428 157	61.69
Bulk Water	4 297	1.9%	6 797	3.0%	5 170	2.3%	210 754	92.8%	227 018	32.79
PAYE deductions	172	100.0%	-	-	-	-	-	-	172	-
VAT (output less input)	6 268	100.0%	-	-	-			-	6 268	.99
Pensions / Retirement	4	100.0%	-	-	-			-	4	
Loan repayments	=	-	-	-	-			-	-	-
Trade Creditors	12 864	43.6%	-	-	9		16 623	56.4%	29 496	4.29
Auditor-General	1 874	51.5%	1 768	48.5%	-			-	3 642	.59
Other	259	67.9%	107	27.9%	0	-	16	4.2%	382	.19
Total	41 669	6.0%	16 580	2.4%	5 179	.7%	631 711	90.9%	695 139	100.0%

Contact Details

Municipal Manager	Mr Boltumelo C Mokomela	056 514 9200	
Financial Manager	Mr S. Busakwe	056 514 9200	

Source Local Government Database

### FREE STATE: LEJWELEPUTSWA (DC18) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

	2020/21									201	9/20		
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	† I
	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 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	138 860	145 832	60 621	43.7%	48 519	34.9%	33 953	23.3%	143 093	98.1%	34 898	69.1%	(2.7%)
Property rates	-	-	-	-		-	-	-	-	-	-	-	-
	-	-	-	-	-	-		-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-		-			-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	- 40 70/	-		-	-	-	-	- (07.00)
Interest earned - external investments	2 850	2 850	41	1.4%	1 216	42.7%	42	1.5%	1 298	45.6%	1 956	160.3%	(97.9%)
Interest earned - outstanding debtors	200	200	108	54.1%	67	33.7%	92	46.0%	268	133.8%	105	243.2%	(12.4%)
Dividends received	-	-	-	-		-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	•	-	-	-	-	-	-	-	-	-	-	-
Licences and permits Agency services	-	-	-	-	-	-	-	-		-	-	-	-
Agency services Transfers and subsidies	43 097	50 069	18 851	43.7%	14 639	34.0%	15 457	30.9%	48 947	97.8%	9 462	67.3%	63.4%
Other revenue	92 713	92 713	41 621	44.9%	32 596	34.0%	18 363	19.8%	92 580	97.8%	23 375	66.7%	(21.4%)
Gains	92 / 13	72 / 13	41 021	44.770	32 370	33.270	10 303	17.070	72 300	77.7/0	23 3/3	00.770	(21.470)
Gallis		-	-		-				-		-		-
Operating Expenditure	176 720	190 881	38 196	21.6%	40 412	22.9%	43 461	22.8%	122 068	64.0%	35 423	71.6%	22.7%
Employee related costs	101 332	101 332	22 091	21.8%	23 957	23.6%	23 685	23.4%	69 732	68.8%		67.7%	15.4%
Remuneration of councillors	9 472	9 472	2 210	23.3%	2 431	25.7%	2 320	24.5%	6 960	73.5%	2 305	69.7%	.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 680	5 680	26	.4%	1 287	22.7%	323	5.7%	1 636	28.8%	898	43.6%	(64.0%)
Finance charges	636	436	57	9.0%	-	-	99	22.8%	156	35.9%	254	58.6%	(60.9%)
Bulk purchases	-	-	-	-	-	-		-			-	-	-
Other Materials	1 617	3 204	47	2.9%	434	26.8%	374	11.7%	854	26.7%	261	35.5%	43.1%
Contracted services	11 567	15 146	1 850	16.0%	3 029	26.2%	2 597	17.1%	7 477	49.4%	2 546	69.6%	2.0%
Transfers and subsidies	25 880	33 024	9 010	34.8%	6 427	24.8%	9 920	30.0%	25 356	76.8%		136.9%	91.7%
Other expenditure	20 537	22 587	2 906	14.2%	2 848	13.9%	4 036	17.9%	9 790	43.3%		69.8%	20.7%
Losses	-	-	-	-	-	-	106	-	106	-	109	-	(2.8%)
Surplus/(Deficit)	(37 860)	(45 049)	22 425		8 107		(9 507)		21 025		(525)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	10 050	17 238	-	-	1 826	18.2%	-	-	1 826	10.6%	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(27 810)	(27 810)	22 425		9 933		(9 507)		22 851		(525)		
Taxation	-			_		_			_		_		-
Surplus/(Deficit) after taxation	(27 810)	(27 810)	22 425		9 933		(9 507)		22 851		(525)		
Attributable to minorities	(27 010)	(2,010)	22 423		7 733	-	(7307)		22 031		(323)		
Surplus/(Deficit) attributable to municipality	(27 810)	(27 810)	22 425		9 933		(9 507)		22 851		(525)		
Share of surplus/ (deficit) of associate		(27 810)	22 425		9 933		(9 507)		22 851				
	(27.010)	(27.040)	20.405	-	0.000	-	(0.503)	-	22.054	-	· (FOF)	-	-
Surplus/(Deficit) for the year	(27 810)	(27 810)	22 425		9 933		(9 507)		22 851		(525)		

<u>'</u>					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	13 550	14 239	317	2.3%	938	6.9%	184	1.3%	1 439	10.1%	206	2.6%	(10.7%)
National Government	13 330	14 237	317	2.376	730	0.770	104	1.370	1 437	10.176	200	2.070	(10.770)
Provincial Government						-							
District Municipality						-							
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,						-							
Transfers and subsidies - capital (monetary alloc) (beparitin Agencies, PH,  Transfers recognised - capital						-							
Borrowing	-									-		-	-
Internally generated funds	13 550	14 239	317	2.3%	938	6.9%	184		1 439	10.1%	206	2.6%	(10.7%)
iliteritally generated funds	13 330	14 237	317	2.376	730	0.770	104	1.370	1 437	10.176	200	2.070	(10.776)
Capital Expenditure Functional	13 550	14 239	317	2.3%	938	6.9%	184	1.3%	1 439	10.1%	206	2.6%	(10.7%)
Municipal governance and administration	13 200	13 759	230	1.7%	744	5.6%	184		1 158	8.4%	205	2.3%	
Executive and Council	11 100	11 659	92	.8%	526	4.7%	126		744	6.4%	184	1.8%	
Finance and administration	2 100	2 100	138	6.6%	218	10.4%	58	2.8%	414	19.7%	21	23.9%	181.5%
Internal audit	-		-	-		-	-	-	-	-	-	-	-
Community and Public Safety	300	430	87	28.9%	178	59.3%	-		265	61.6%	1	21.3%	(100.0%)
Community and Social Services	50	50	-	-	16	33.0%	-	-	16	33.0%	-	-	-
Sport And Recreation	-		-	-	-	-	-	-	-	-	-	-	-
Public Safety	-		-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	250	380	87	34.7%	161	64.6%	-	-	248	65.3%	1	42.7%	(100.0%)
Economic and Environmental Services	50	50	-	-	16	33.0%	-	-	16	33.0%	1	73.2%	
Planning and Development	50	50	-	-	16	33.0%	-	-	16	33.0%	1	73.2%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-		-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and P	avments
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	2020/21									201	19/20		
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	
Shower	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 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Cash Flow from Operating Activities													
Receipts	145 860	160 020	-	-	51 280	35.2%	34 054	21.3%	85 334	53.3%	-	-	(100.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges			-	-							-	-	
Other revenue	92 713	92 713	-	-	32 593	35.2%	23 127	24.9%	55 720	60.1%	-	-	(100.0%)
Transfers and Subsidies - Operational	43 097	50 069	-	-	14 875	34.5%	10 237	20.4%	25 112	50.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	10 050	17 238	-	-	3 812	37.9%	690	4.0%	4 502	26.1%	-	-	(100.0%)
Interest	-	-	-	-		-	-	-	-	-	-	-	-
Dividends	-	-	-	-		-	-	-	-	-	-	-	-
Payments	5	5	-	-		-	-	-	-	-	-	-	-
Suppliers and employees	5	5	-	-		-	-	-	-	-	-	-	-
Finance charges	-	-	-	-		-	-	-	-	-	-	-	-
Transfers and grants			-	-							-	-	-
Net Cash from/(used) Operating Activities	145 865	160 025			51 280	35.2%	34 054	21.3%	85 334	53.3%		-	(100.0%)
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE				_		_		_		_	_	_	-
Decrease (Increase) in non-current debtors (not used)				_		_		_		_	_	_	-
Decrease (increase) in non-current receivables		_	_	_		_	_	_	-	_	_	_	-
Decrease (increase) in non-current investments		_	_	_		_	_	_	-	_	_	_	-
Payments	(13 550)	(14 239)			577	(4.3%)			577	(4.1%)	_	_	-
Capital assets	(13 550)	(14 239)	_	_	577	(4.3%)	_	_	577	(4.1%)	_	_	-
Net Cash from/(used) Investing Activities	(13 550)	(14 239)		-	577	(4.3%)	-	-	577	(4.1%)		-	-
Cash Flow from Financing Activities													
Receipts Short term loans		-	-	-		-		-		-	-	-	-
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	132 315	145 786	-	-	51 856	39.2%	34 054	23.4%	85 910	58.9%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	133 585	133 585	-	-	-	-	51 856	38.8%	-	-	-	-	(100.0%)
Cash/cash equivalents at the year end:	265 899	279 371		I .	51 856	19.5%	85 910	30.8%	85 910	30.8%	l	1	(100.0%)

·	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	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	-	-	-	-	-	-	-	-	-	-	-	-	-	'n
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Interest on Arrear Debtor Accounts	-		-	-	-	-	-	-	-	-	-	-	-	1
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	'n
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Total By Income Source		-	-	-		-	-	-	-		-	-	-	
Debtors Age Analysis By Customer Group														
Organs of State			-		-		-		-		-			1
Commercial			-		-		-		-		-			in .
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	'n
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	i
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	-	-	-	-		-	431	100.0%	431	38.4%
Trade Creditors	123	75.7%	9	5.5%		-	31	18.8%	163	14.5%
Auditor-General	-	-	-	-		-	-	-	-	-
Other	-	-	-	-	-	-	529	100.0%	529	47.1%
Total	123	11.0%	9	.8%	٠	٠	991	88.2%	1 123	100.0%

#### Contact Details

Municipal Manager	Ms Palesa Matshidiso Elizabeth Kaota	057 391 8906	
Financial Manager	Mr Pantalo Kaizer Pitso	057 391 8920	

### FREE STATE: SETSOTO (FS191) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating revenue and Experientare					202	0/21					201	9/20	
	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 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
													(
Operating Revenue	547 871	566 530	174 566	31.9%	140 523	25.6%	140 030	24.7%	455 119	80.3%	199 865	84.9%	, , ,
Property rates	69 710	67 106	16 413	23.5%	17 140	24.6%	16 341	24.4%	49 894	74.4%	14 426	75.8%	13.3%
Service charges - electricity revenue	78 791	83 251	20 761	26.4%	19 456	24.7%	25 484	30.6%	65 701	78.9%	18 545	67.6%	37.4%
Service charges - electricity revenue	61 574	58 800	13 925	22.6%	15 469	25.1%	15 236	25.9%	44 629	75.9%	14 771	67.4%	
Service charges - water revenue  Service charges - sanitation revenue	35 122	35 066	8 796	25.0%	8 734	24.9%	8 765	25.0%	26 296	75.0%	8 281	75.2%	5.8%
Service charges - refuse revenue	44 709	44 799	11 216	25.1%	11 184	25.0%	11 231	25.1%	33 631	75.1%		75.1%	6.4%
Service charges - relase revenue	44 707	44777	11210	23.170	11104	23.070	11231	23.170	33 031	73.170	10 332	75.17	0.470
Rental of facilities and equipment	498	56	11	2.3%	17	3.4%	15	27.0%	43	77.0%	24	176.0%	(36.1%)
Interest earned - external investments	4 825	1 884	513	10.6%	419	8.7%	2 059	109.3%	2 991	158.8%	10 859	816.0%	(81.0%)
Interest earned - outstanding debtors	37 450	26 918	6 511	17.4%	6 948	18.6%	7 588	28.2%	21 047	78.2%	8 829	80.8%	
Dividends received	88	129	47	53.3%	0 710	10.070	, 550	20.270	47	36.3%	0.027	124.6%	
Fines, penalties and forfeits	846	185	47	5.6%	37	4.3%	59	31.8%	142	77.1%	89	121.07	(33.9%)
Licences and permits	46	46	2	3.9%	36	79.4%	25	55.3%	63	138.7%	16	84.6%	60.8%
Agency services		-		5.770		77.170	-	55.576	-	150.770		01.07	
Transfers and subsidies	210 246	243 949	95 023	45.2%	60 040	28.6%	52 057	21.3%	207 120	84.9%	112 823	100.1%	(53.9%)
Other revenue	3 967	4 340	1 109	28.0%	969	24.4%	951	21.9%	3 028	69.8%		43.3%	56.1%
Gains	3 707		192	- 20.070	75	24.470	219	- 21.770	485	-	42	43.37	418.7%
Operating Expenditure	654 419	644 159	104 567	16.0%	89 646	13.7%	102 810	16.0%	297 023	46.1%	84 493	53.7%	21.7%
Employee related costs	211 287	207 761	51 591	24.4%	52 391	24.8%	52 281	25.2%	156 263	75.2%		60.0%	
Remuneration of councillors	14 154	13 011	3 258	23.0%	3 248	22.9%	3 265	25.1%	9 771	75.1%	8 962	65.3%	(63.6%)
Debt impairment	71 253	71 253	1 550	2.2%	1 858	2.6%	1 841	2.6%	5 249	7.4%		82.6%	
Depreciation and asset impairment	126 156	126 156	1 330	2.270	1 030	2.070	1041	2.070	3 247	7.470	0 320	8.8%	(70.470)
Finance charges	7 663	7 178	808	10.5%	1 155	15.1%	1 131	15.8%	3 094	43.1%	2 025	66.4%	(44.2%)
Bulk purchases	84 544	85 084	25 403	30.0%	11 648	13.8%	16 202	19.0%	53 254	62.6%	13 867	63.3%	16.8%
Other Materials	61 501	39 824	1 854	3.0%	2 865	4.7%	4 183	10.5%	8 902	22.4%	4 743	41.2%	(11.8%)
Contracted services	27 496	27 395	3 308	12.0%	2 696	9.8%	8 790	32.1%	14 795	54.0%	7 204	104.2%	
Transfers and subsidies	22 050	41 097	10 003	45.4%	10 476	47.5%	10 461	25.5%	30 940	75.3%		130.4%	
Other expenditure	28 314	25 398	6 792	24.0%	3 309	11.7%	4 656	18.3%	14 757	58.1%	3 766	42.9%	23.7%
Losses	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(106 547)	(77 628)	69 999		50 877		37 219		158 095		115 372		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist		176 673	45 813	27.0%	40 892	24.1%	110 392	62.5%	197 097	111.6%	48 816	103.5%	126.1%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,PE													
Transfers and subsidies - capital (in-kind - all)	-		_	_	-	_		-	_	-	-	_	-
Surplus/(Deficit) after capital transfers and contributions	63 368	99 045	115 812		91 769		147 611		355 192		164 188		
Taxation				_				-					
Surplus/(Deficit) after taxation	63 368	99 045	115 812		91 769		147 611		355 192		164 188		
Attributable to minorities	-		- 110012	-	-	-		-	300 172	-	101100	-	-
Surplus/(Deficit) attributable to municipality	63 368	99 045	115 812		91 769		147 611		355 192		164 188		
Share of surplus/ (deficit) of associate	-			-	-	-		-		-	-	-	-
Surplus/(Deficit) for the year	63 368	99 045	115 812		91 769		147 611		355 192		164 188		

					202	0/21					201	9/20	
	Bud	get	First C	uarter	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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	181 915	180 210	21 086	11.6%	42 296	23.3%	32 324	17.9%	95 705	53.1%	17 693	32.6%	82.7%
National Government	166 715	166 715	19 412	11.6%	37 317	22.4%	27 422		84 151	50.5%	14 280	27.5%	92.0%
Provincial Government	100 / 13	100 / 13	17 412	11.076	3/ 31/	22.470	21 422	10.476	04 131	30.376	14 200	21.370	72.070
District Municipality													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	166 715	166 715	19 412	11.6%	37 317	22.4%	27 422	16.4%	84 151	50.5%	14 280	27.5%	92.0%
Borrowing			.,	- 11.070		-		-		-	102	-	(100.0%)
Internally generated funds	15 200	13 494	1 674	11.0%	4 979	32.8%	4 902	36.3%	11 555	85.6%	3 311	67.4%	48.1%
, ,	-	-	-	-	-	-	-	-	-	-		-	-
Capital Expenditure Functional	181 915	181 742	21 088	11.6%	42 380	23.3%	32 332	17.8%	95 800	52.7%	17 753	31.6%	82.1%
Municipal governance and administration		1 177	2		50		5	.5%	57	4.8%	49	15.8%	(89.0%)
Executive and Council	-	761			21				21	2.7%		8.6%	
Finance and administration	-	416	2	-	29		5	1.3%	36	8.7%	49	16.8%	(89.0%
Internal audit	-	-	-	-	-	-	-	-	-		-	-	-
Community and Public Safety	2 564	3 317	1 171	45.6%	1 203	46.9%	8	.2%	2 381	71.8%	1 981	153.3%	(99.6%)
Community and Social Services	314	1 078			529	168.4%	-	-	529	49.1%	202	-	(100.0%
Sport And Recreation	2 250	2 164	1 171	52.0%	672	29.9%	4	.2%	1 847	85.4%	1 774	92.1%	
Public Safety	-	75	-	-	1	-	4	4.9%	5	6.5%	-	.7%	
Housing		-	-	-		-	-	-	-	-	5	-	(100.0%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 462	8 212	1 368	4.3%	1 519	4.8%	498	6.1%	3 386	41.2%	39	2.7%	
Planning and Development	-	25	-	-		4.8%	-	- 401	-	-	14	1.5%	
Road Transport Environmental Protection	31 462	8 187	1 368	4.3%	1 519	4.8%	498	6.1%	3 386	41.4%	25	4.7%	1 883.2%
	147 889	169 035	18 547	12.5%	39 608	26.8%	31 821	18.8%	89 976	53.2%	15 685	28.7%	102.9%
Trading Services Energy sources	147 889	27 066	1637	12.5%	39 608 5 508	26.8% 36.2%	31 821 4 896		12 041	53.2% 44.5%	3 399	28.7% 78.5%	
Water Management	129 800	122 672	16 268	12.5%	30 932	23.8%	24 931	20.3%	72 132	58.8%	6 216	15.0%	
Waste Water Management	2 889	19 227	625	21.6%	30 732	109.1%	1 993		5 768	30.0%	6 071	4 394.1%	
Waste Management	2.007	70	17	27.070	18		1	.8%	35	50.8%	-	.1%	
Other	_				-			.070	55	50.070			(100.070

Part 3: Cash	Receipts	and Pay	vments

·					202	10/21					201	9/20	
	Bud	lget	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 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	595 568	634 425	175 067	29.4%	134 908	22.7%	206 128	32.5%	516 102	81.3%	194 360	80.8%	6.1%
Property rates	69 710	67 106	17 939	25.7%	10 313	14.8%	85 842	127.9%	114 095	170.0%	52 680	218.2%	63.0%
Service charges	140 466	142 168	24 371	17.4%	22 776	16.2%	31 476	22.1%	78 623	55.3%	26 052	51.9%	20.8%
Other revenue	5 567	4 866	1 225	22.0%	885	15.9%	1 059	21.8%	3 168	65.1%	795	92.2%	33.2%
Transfers and Subsidies - Operational	209 909	243 612	95 023	45.3%	60 042	28.6%	52 733	21.6%	207 798	85.3%	112 803	100.0%	(53.3%)
Transfers and Subsidies - Capital	169 915	176 673	36 508	21.5%	40 892	24.1%	35 018	19.8%	112 418	63.6%	2 030	25.5%	1 625.0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-		-	-	-
Payments	-		(17 818)	-	(28 058)	-	(13 035)	-	(58 910)	-	33 930	-	(138.4%)
Suppliers and employees	-	-	(17 818)	-	(28 058)	-	(13 035)	-	(58 910)	-	33 930	-	(138.4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	595 568	634 425	157 248	26.4%	106 850	17.9%	193 093	30.4%	457 192	72.1%	228 290	102.8%	(15.4%)
Cash Flow from Investing Activities													
Receipts	3 498	3 498	170	4.8%	75	2.1%	198	5.7%	443	12.7%	53		277.6%
Proceeds on disposal of PPE	-	-	170	-	75	-	198	-	443	-	53	-	277.6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-		-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	3 498	3 498	-	-		-	-	-	-	-	-	-	-
Payments	(181 915)	(180 210)	(35 433)	19.5%	(52 284)	28.7%	(36 893)		(124 610)	69.1%	(21 035)	50.7%	75.4%
Capital assets	(181 915)	(180 210)	(35 433)	19.5%	(52 284)	28.7%	(36 893)	20.5%	(124 610)	69.1%	(21 035)	50.7%	75.4%
Net Cash from/(used) Investing Activities	(178 417)	(176 711)	(35 264)	19.8%	(52 209)	29.3%	(36 695)	20.8%	(124 168)	70.3%	(20 983)	50.5%	74.9%
Cash Flow from Financing Activities													
Receipts	3 222	3 222	(7)	(.2%)	1	-	7	.2%	2	.1%	(1)	-	(1 171.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-		-		-	-	-		-	-	-	-
Increase (decrease) in consumer deposits	3 222	3 222	(7)	(.2%)	1	-	7	.2%	2	.1%	(1)	-	(1 171.5%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing			-			-		-		-	-	-	
Net Cash from/(used) Financing Activities	3 222	3 222	(7)	(.2%)	1	-	- /	.2%	2	.1%	(1)	-	(1 171.5%)
Net Increase/(Decrease) in cash held	420 372	460 935	121 978	29.0%	54 643	13.0%	156 405	33.9%	333 026	72.3%	207 306	124.8%	(24.6%)
Cash/cash equivalents at the year begin:	-	-	(580 757)	-	(458 779)	-	(404 137)	-	(580 757)	-	(68 900)	-	486.6%
Cash/cash equivalents at the year end:	420 372	460 935	(458 779)	(109.1%)	(404 137)	(96.1%)	(247 731)	(53.7%)	(247 731)	(53.7%)	138 406	35.3%	(279.0%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 541	3.1%	4 316	2.9%	4 048	2.7%	134 866	91.3%	147 771	27.6%	(378)	(.3%)	-	
Trade and Other Receivables from Exchange Transactions - Electricity	4 118	13.7%	2 972	9.9%	1 848	6.1%	21 137	70.3%	30 075	5.6%	85	.3%	-	
Receivables from Non-exchange Transactions - Property Rates	3 842	5.0%	2 864	3.7%	2 876	3.7%	67 305	87.5%	76 887	14.4%	(13)	-	-	
Receivables from Exchange Transactions - Waste Water Management	2 467	3.1%	2 261	2.9%	2 178	2.8%	71 857	91.2%	78 763	14.7%	(81)	(.1%)	-	
Receivables from Exchange Transactions - Waste Management	3 158	3.0%	2 871	2.7%	2 776	2.6%	97 175	91.7%	105 981	19.8%	(118)	(.1%)	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-		-			-	-	-	
Interest on Arrear Debtor Accounts	2 590	2.8%	2 517	2.7%	2 444	2.6%	85 135	91.9%	92 686	17.3%	-		-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	18	.5%	141	3.9%	13	.4%	3 425	95.2%	3 597	.7%	(123)	(3.4%)	-	
Total By Income Source	20 734	3.9%	17 942	3.3%	16 183	3.0%	480 901	89.8%	535 761	100.0%	(628)	(.1%)	-	
Debtors Age Analysis By Customer Group														
Organs of State	2 488	7.1%	2 381	6.8%	2 166	6.1%	28 195	80.0%	35 230	6.6%	33	.1%	-	
Commercial	4 163	6.5%	2 632	4.1%	2 313	3.6%	55 245	85.8%	64 354	12.0%	(220)	(.3%)	-	
Households	14 083	3.2%	12 929	3.0%	11 704	2.7%	397 461	91.1%	436 177	81.4%	(441)	(.1%)	-	
Other	-		-		-	-		-	-	-	-	-		
Total By Customer Group	20 734	3.9%	17 942	3.3%	16 183	3.0%	480 901	89.8%	535 761	100.0%	(628)	(.1%)	-	

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	-	-	-	-	-	-	(454)	100.0%	(454)	(5.1%)
VAT (output less input)	-	-	-	-	-	-		-		-
Pensions / Retirement	-	-	-	-	-	-		-		-
Loan repayments	-	-	-	-	-	-		-		-
Trade Creditors	5 142	54.9%	3 000	32.1%	-	-	1 217	13.0%	9 360	105.1%
Auditor-General	-	-	-	-	-	-		-		-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 142	57.7%	3 000	33.7%	-	-	764	8.6%	8 906	100.0%

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302	
Financial Manager	Mr NL Moletsane	051 933 9301	

Source Local Government Database

## FREE STATE: DIHLABENG (FS192) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

1 4					202	20/21					201	9/20	
	Bud	get	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 2019/20 to Q3 of 2020/21
R thousands										budget		buaget	
Operating Revenue and Expenditure													
Operating Revenue	805 584	837 704	247 461	30.7%	172 281	21.4%	239 321	28.6%	659 063	78.7%	176 865	78.0%	35.3%
Property rates	157 262	157 262	37 929	24.1%	31 428	20.0%	31 356	19.9%	100 713	64.0%	29 914	62.5%	4.8%
Service charges - electricity revenue	225 353	225 353	63 364	28.1%	50 073	22.2%	49 105	21.8%	162 542	72.1%	47 092	71.9%	4.3%
Service charges - water revenue	77 486	77 486	17 007	21.9%	19 382	25.0%	17 421	22.5%	53 811	69.4%		77.1%	(3.6%)
Service charges - sanitation revenue	57 846	57 846	13 632	23.6%	13 337	23.1%	13 065	22.6%	40 035	69.2%		59.2%	16.0%
Service charges - refuse revenue	50 476	50 476	14 331	28.4%	14 023	27.8%	13 640	27.0%	41 994	83.2%		63.5%	24.8%
Survice dialiges revenue	-			20.170		27.070		27.070		-		-	
Rental of facilities and equipment	3 197	3 197	1 447	45.3%	1 203	37.6%	1 083	33.9%	3 733	116.8%	1 249	131.6%	(13.3%)
Interest earned - external investments	212	212	(67)	(31.7%)	0	.1%	3	1.2%	(64)	(30.4%)		(284.9%)	(104.6%)
Interest earned - outstanding debtors	36 267	36 267	11 531	31.8%	12 180	33.6%	12 788	35.3%	36 499	100.6%		132.4%	
Dividends received	1 050	1 050	8	.7%	-	-	-	-	8	.7%		.7%	
Fines, penalties and forfeits	2 612	2 612	10	.4%	24	.9%	19	.7%	53	2.0%	15	13.2%	26.7%
Licences and permits	148	148	54	36.3%	25	16.8%	32	21.3%	110	74.4%		131.7%	(15.4%)
Agency services	-		-			-			-	-			
Transfers and subsidies	187 356	219 476	87 094	46.5%	29 782	15.9%	99 100	45.2%	215 976	98.4%	42 284	100.0%	134.4%
Other revenue	6 319	6 319	1 121	17.7%	823	13.0%	1 708	27.0%	3 652	57.8%	1 276	105.3%	33.9%
Gains	-	-	-	-		-		-	-	-	-	-	-
Operating Expenditure	778 091	785 206	177 287	22.8%	167 106	21.5%	167 992	21.4%	512 384	65.3%	176 394	69.5%	(4.8%)
Employee related costs	284 162	284 162	77 958	27.4%	77 555	27.3%	78 484	27.6%	233 996	82.3%		82.0%	
Remuneration of councillors	17 833	17 833	4 286	24.0%	4 214	23.6%	4 290	24.1%	12 790	71.7%		75.6%	1.3%
Debt impairment	113 368	113 368	539	.5%	1 313	1.2%	1 269	1.1%	3 121	2.8%	34 905	37.3%	(96.4%)
Depreciation and asset impairment	84 263	84 263	-	-	-	-	-	-	-	-	-	-	-
Finance charges	9 752	9 752	4 517	46.3%	2 720	27.9%	4 786	49.1%	12 023	123.3%		251.9%	
Bulk purchases	155 550	141 260	67 995	43.7%	32 580	20.9%	40 368	28.6%	140 943	99.8%		73.2%	84.5%
Other Materials	13 132	18 206	1 573	12.0%	5 178	39.4%	3 597	19.8%	10 348	56.8%		104.5%	(23.8%)
Contracted services	71 797	74 228	12 115	16.9%	32 035	44.6%	22 111	29.8%	66 261	89.3%		100.6%	
Transfers and subsidies	820	1 020	-		701	85.5%	430	42.2%	1 132	110.9%		38.3%	
Other expenditure	27 414	41 113	8 305	30.3%	10 809	39.4%	12 658	30.8%	31 772	77.3%	8 322	78.8%	52.1%
Losses	-	-	-	-		-	•	-	-	-	-	-	-
Surplus/(Deficit)	27 493	52 498	70 174		5 175		71 329		146 678		472		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	72 667	70 667	12 953	17.8%	27 201	37.4%	20 839	29.5%	60 993	86.3%	26 689	111.2%	(21.9%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	3		-		-		-	3	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	100 160	123 165	83 127		32 376		92 168		207 671		27 161		
Taxation	-		-	-		- 1	-	-		-	-	-	-
Surplus/(Deficit) after taxation	100 160	123 165	83 127		32 376		92 168		207 671		27 161		
Attributable to minorities	-		-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	100 160	123 165	83 127		32 376		92 168		207 671		27 161		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	100 160	123 165	83 127		32 376		92 168		207 671		27 161		

					202	10/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	89 115	108 315	7 674	8.6%	5 059	5.7%	14 097	13.0%	26 830	24.8%	12 028	71.0%	17.2%
National Government	72 667	87 287	6 759	9.3%	4 381	6.0%	6 563		17 702	20.3%	9 772	70.8%	(32.8%)
Provincial Government	72 007	3 000	0 / 39	9.376	4 30 1	0.076	0 303	7.5%	17 702	20.3%	9112	/0.076	(32.0%)
District Municipality		3 000											
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	72 667	90 287	6 759	9.3%	4 381	6.0%	6 563		17 702	19.6%	9 772	70.8%	(32.8%)
Borrowing	12 001	90 207	0 / 39	9.3%	4 30 1	0.0%	0 303	1.376	17 702	19.0%	9 112	70.676	(32.0%)
Internally generated funds	16 448	18 028	915	5.6%	679	4.1%	7 534		9 128	50.6%	2 256	74.0%	234.0%
memany generated idinas	10 440	10 020	713	3.070	0//	4.170	7 334	41.070	7 120	30.070	2 230	74.070	254.070
Capital Expenditure Functional	89 115	108 315	7 674	8.6%	5 059	5.7%	14 097	13.0%	26 830	24.8%	12 028	71.0%	
Municipal governance and administration	16 358	10 433	915	5.6%	482	2.9%	998		2 395	23.0%	1 974	64.5%	
Executive and Council	230	464	225	97.8%	279	121.3%	337		841	181.4%		483.1%	
Finance and administration	16 128	9 970	690	4.3%	203	1.3%	661	6.6%	1 554	15.6%	704	33.1%	(6.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	8 935	58	-	-	-	166	1.9%	224	2.5%	-	-	(100.0%)
Community and Social Services	-	8 620	58	-	-	-	-	-	58	.7%	-	-	-
Sport And Recreation	-	315	-	-	-	-	166	52.7%	166	52.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-		-	-		-		-	-	-	-	-	-
Health	-		-	-		-		-	-	-	-	-	-
Economic and Environmental Services	72 757	70 947	6 701	9.2%	4 465	6.1%	5 603		16 769	23.6%	9 772	71.0%	
Planning and Development	72 757	70 947	6 701	9.2%	4 465	6.1%	5 603	7.9%	16 769	23.6%	9 772	71.0%	(42.7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	18 000	-	-	113	-	7 330		7 442	41.3%	282	-	2 499.2%
Energy sources	-	4 000	-	-		-	5 464	136.6%	5 464	136.6%		-	(100.0%)
Water Management	-	14 000	-	-	113	-	1 866	13.3%	1 978	14.1%	282	-	561.7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-	-

Dart 2.	Cach	Docointe	and	Payments

					202	20/21					201	9/20	
	Buc	lget	First C	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 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	210	210	_		179 447	85 592.0%	240 757	114 835.2%	420 204	200 427.2%		-	(100.0%)
Property rates			_	_	31 590		34 639		66 229		_	_	(100.0%)
Service charges	336 716	336 716	_	_	83 360	24.8%	74 079	22.0%	157 439	46.8%	_	_	(100.0%)
Other revenue	(337 556)	(337 556)	_	_	64 497	(19.1%)	132 036	(39.1%)	196 533	(58.2%)	_	-	(100.0%)
Transfers and Subsidies - Operational	(441.444)	()	_	_		(,		(4)		()		_	(
Transfers and Subsidies - Capital			_	_			_			_	_	-	
Interest			_	_	0		3		3	_	_	_	(100.0%)
Dividends	1 050	1 050	_	_						_	_	_	(
Payments	(290 224)	(290 224)			(65 084)	22.4%	(90 819)	31.3%	(155 903)	53.7%	_		(100.0%)
Suppliers and employees	(282 424)	(282 424)	_	_	(65 084)	23.0%	(90 819)		(155 903)	55.2%	_	_	(100.0%)
Finance charges	(7 800)	(7 800)		-						-		-	1
Transfers and grants			-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(290 015)	(290 015)	-	-	114 363	(39.4%)	149 938	(51.7%)	264 301	(91.1%)		-	(100.0%)
Cash Flow from Investing Activities													
Receipts		_					_			_	_		_ '
Proceeds on disposal of PPE			-										-
Decrease (Increase) in non-current debtors (not used)				-			-			-		-	- '
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	- 1
Payments		-	-	-	(5 059)	-	(14 097)	-	(19 157)	-	-	-	(100.0%)
Capital assets	-		-	-	(5 059)		(14 097)	-	(19 157)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities			-		(5 059)		(14 097)		(19 157)	-		-	(100.0%)
Cash Flow from Financing Activities													
Receipts	5 750		249	4.3%	(2 994)	(52.1%)	(1 956)	-	(4 700)		199 987		(101.0%)
Short term loans	-			-				-		-	-	-	
Borrowing long term/refinancing	-	-	-	-	(3 108)	-	(1 865)	-	(4 973)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	5 750	-	249	4.3%	114	2.0%	(91)	-	273	-	199 987	-	(100.0%)
Payments							-	-		-	-		- '
Repayment of borrowing	-		-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	5 750	-	249	4.3%	(2 994)	(52.1%)	(1 956)	-	(4 700)	-	199 987	-	(101.0%)
Net Increase/(Decrease) in cash held	(284 264)	(290 015)	249	(.1%)	106 310	(37.4%)	133 885	(46.2%)	240 445	(82.9%)	199 987	-	(33.1%)
Cash/cash equivalents at the year begin:			(60)		182		106 492		(60)		(190 745)	-	(155.8%)
Cash/cash equivalents at the year end:	(284 264)	(290 015)	189	(.1%)	106 492	(37.5%)	240 378	(82.9%)	240 378	(82.9%)	9 242		2 501.0%
Casircasii equivarinis at ine year ellu.	(204 204)	(270 013)	107	(.170)	100 472	(37.376)	240 376	(02.770)	240 376	(02.770)	7 242		2 301

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Debt		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	11 873	4.8%	4 717	1.9%	4 898	2.0%	227 534	91.4%	249 023	23.0%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	17 071	36.5%	3 391	7.2%	3 266	7.0%	23 050	49.3%	46 778	4.3%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	12 377	10.1%	3 106	2.5%	2 857	2.3%	104 318	85.0%	122 658	11.3%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	7 869	5.0%	3 222	2.1%	3 118	2.0%	142 239	90.9%	156 448	14.5%	-	-		
Receivables from Exchange Transactions - Waste Management	8 836	4.5%	3 985	2.0%	3 904	2.0%	180 707	91.5%	197 431	18.3%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-		-	-		-	-		-	-		
Interest on Arrear Debtor Accounts	8 539	3.1%	4 172	1.5%	4 081	1.5%	262 545	94.0%	279 337	25.8%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1 017	3.4%	354	1.2%	345	1.1%	28 390	94.3%	30 105	2.8%	-	-	-	
Total By Income Source	67 583	6.2%	22 946	2.1%	22 468	2.1%	968 783	89.6%	1 081 780	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 800	9.7%	2 576	4.3%	2 373	3.9%	49 347	82.1%	60 094	5.6%	-	-	-	
Commercial	23 690	15.4%	4 354	2.8%	4 221	2.7%	121 552	79.0%	153 817	14.2%	-	-	-	
Households	38 022	4.4%	15 985	1.8%	15 843	1.8%	794 890	91.9%	864 741	79.9%	-	-	-	
Other	71	2.3%	32	1.0%	31	1.0%	2 994	95.7%	3 129	.3%	-	-	-	
Total By Customer Group	67 583	6.2%	22 946	2.1%	22 468	2.1%	968 783	89.6%	1 081 780	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	15 120	2.9%	16 497	3.2%	15 597	3.0%	469 594	90.9%	516 809	84.1%
Bulk Water		-	-	-		-		-		-
PAYE deductions		-	-	-		-		-		-
VAT (output less input)		-	-	-		-		-		-
Pensions / Retirement		-	-	-		-		-		-
Loan repayments		-	-	-		-		-		-
Trade Creditors	883	92.2%	74	7.8%		-		-	957	.2%
Auditor-General		-	2 084	68.7%	829	27.3%	121	4.0%	3 034	.5%
Other	34 802	37.1%	-		-	-	58 966	62.9%	93 768	15.3%
Total	50 805	8.3%	18 655	3.0%	16 426	2.7%	528 681	86.0%	614 567	100.0%

Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732	
Financial Manager	Mr Khiba	058 303 5732	

Source Local Government Database

## FREE STATE: NKETOANA (FS193) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri operating nerenae and Experience					202	20/21					2019/20		
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	i l
	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 2019/20 to Q3 of 2020/21
R thousands										buuget		buuget	
Operating Revenue and Expenditure													
Operating Revenue	353 234	369 234	106 554	30.2%	103 012	29.2%	102 486	27.8%	312 053	84.5%	73 968	81.4%	38.6%
Property rates	15 903	15 903	4 175	26.3%	4 100	25.8%	4 366	27.5%	12 641	79.5%	3 871	59.4%	12.8%
Service charges - electricity revenue	59 015	59 015	16 276	27.6%	14 939	25.3%	14 278	24.2%	45 493	77.1%	12 801	80.7%	11.5%
Service charges - water revenue	47 606	47 606	12 406	26.1%	12 841	27.0%	11 994	25.2%	37 241	78.2%	6 977	75.7%	71.9%
Service charges - sanitation revenue	26 860	26 860	6 250	23.3%	6 269	23.3%	6 390	23.8%	18 908	70.4%	5 924	81.2%	7.9%
Service charges - refuse revenue	26 087	26 087	5 877	22.5%	5 803	22.2%	5 815	22.3%	17 494	67.1%		74.8%	2.4%
	.i.	.i.	-			-					1.		-
Rental of facilities and equipment	504	504	377	74.7%	419	83.2%	364	72.3%	1 160	230.2%		38.8%	307.4%
Interest earned - external investments	261	261	(1)	(.5%)	13	4.9%	4	1.6%	16	6.0%		24.4%	(88.1%)
Interest earned - outstanding debtors Dividends received	67 000	67 000	17 624	26.3%	18 446	27.5%	19 651	29.3%	55 721	83.2%	16 493	92.3%	19.1%
Fines, penalties and forfeits	154	154	-	5.0%	-	4.9%	34	22.1%	49	32.1%	21	51.0%	65.6%
Licences and permits	154	104	8	5.0%	8	4.976	34	22.176	10	32.176	16	51.0%	(100.0%)
Agency services	-		7		0	-		-	- 10		10		(100.076)
Agency services Transfers and subsidies	107 289	123 289	43 080	40.2%	39 791	37.1%	39 570	32.1%	122 442	99.3%	21 123	87.7%	87.3%
Other revenue	2 556	2 556	480	18.8%	37791	14.8%	37 370	32.176	879	34.4%		34.0%	(97.8%)
Gains	2 330	2 550	400	10.070		14.070		.0.00		34.470	942	34.070	(97.676)
Operating Expenditure	403 591	403 591	51 835	12.8%	80 570	20.0%	52 483	13.0%	184 888	45.8%	136 584	87.2%	(61.6%)
Employee related costs	132 944	132 944	21 952	16.5%	28 861	21.7%	JZ 403 40	13.076	50 853	38.3%		111.5%	(100.0%)
Remuneration of councillors	5 923	5 923	972	16.5%	28 861	16.4%	40	-	1 944	32.8%		88.1%	(100.0%)
Debt impairment	53 600	53 600	6 164	11.5%	4 335	8.1%	4 380	8.2%	14 879	27.8%		91.3%	(52.4%)
Depreciation and asset impairment	56 151	56 151	0 104	11.370	4 333	0.170	4 300	0.270	14 0/7	27.070	7 170	71.37	(32.470)
Finance charges	20 012	20 012	24	.1%	2 967	14.8%	4 242	21.2%	7 232	36.1%	6 656	175.6%	(36.3%)
Bulk purchases	59 000	59 000	24	.170	25 315	42.9%	27 791	47.1%	53 106	90.0%		66.6%	136.7%
Other Materials	9 822	9 822	4 606	46.9%	1 729	17.6%	2 248	22.9%	8 582	87.4%		81.0%	(32.6%)
Contracted services	18 751	18 751	4 765	25.4%	6 219	33.2%	6 041	32.2%	17 025	90.8%		95.6%	71.9%
Transfers and subsidies								-					
Other expenditure	47 388	47 388	13 352	28.2%	10 173	21.5%	7 741	16.3%	31 266	66.0%	12 194	109.4%	(36.5%)
Losses	=			-		-		-			-		-
Surplus/(Deficit)	(50 357)	(34 357)	54 719		22 442		50 003		127 164		(62 616)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	61 516	61 516	22 864	37.2%	15 543	25.3%	8 832	14.4%	47 239	76.8%	10 010	27.8%	(11.8%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE													
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 159	27 159	77 584		37 985		58 834		174 404		(52 606)		
Taxation	-			-		-		-					-
Surplus/(Deficit) after taxation	11 159	27 159	77 584		37 985		58 834		174 404		(52 606)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) attributable to municipality	11 159	27 159	77 584		37 985		58 834		174 404		(52 606)		
Share of surplus/ (deficit) of associate	1	-	-	-	-	-	-	-		-		-	-
Surplus/(Deficit) for the year	11 159	27 159	77 584		37 985		58 834		174 404		(52 606)		

					202	10/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	60 186	60 186	19 329	32.1%	10 281	17.1%	5 736	9.5%	35 347	58.7%	5 007	24.7%	14.6%
National Government	60 186	60 186	19 329	32.1%	10 281	17.1%	5 736		35 347	58.7%	5 007	24.7%	14.6%
Provincial Government	00 100	00 100	17 327	32.170	10 201	17.170	3 /30	7.370	33 347	30.770	3 007	24.770	14.070
District Municipality													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,													
Transfers recognised - capital	60 186	60 186	19 329	32.1%	10 281	17.1%	5 736		35 347	58.7%	5 007	24.7%	14.6%
Borrowing	00 100	00 100	17327	32.170	10 201	17.170	3730	7.570	33 347	30.770	3 007	24.770	14.0%
Internally generated funds													
, 9	-		-	-		-	-	-	-	-	-	-	-
Capital Expenditure Functional	60 186	60 186	19 329	32.1%	10 582	17.6%	6 521	10.8%	36 433	60.5%	5 762	26.3%	13.2%
Municipal governance and administration	-			-			-		-	-	-	-	-
Executive and Council	-						-					-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-		-	-	-
Community and Public Safety	1 200	1 200	1 336	111.4%		-	261	21.7%	1 597	133.1%	2 602	45.2%	(90.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 200	1 200	1 336	111.4%	-	-	261	21.7%	1 597	133.1%	2 602	45.2%	(90.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-		-	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	650	650	-	-	-	-	1 265	194.7%	1 265	194.7%	1 777	35.9%	(28.8%)
Planning and Development			-	-	-	-							
Road Transport	650	650	-	-		-	1 265	194.7%	1 265	194.7%	1 777	35.9%	(28.8%)
Environmental Protection	-			-		-		-	-		-	-	-
Trading Services	58 336	58 336 4 914	17 993	30.8%	10 582	18.1%	4 995		33 570	57.5%	1 382	20.3%	261.3%
Energy sources Water Management	4 914 48 472	4 914 48 472	8 682	17.9%	9 788	20.2%	-	-	18 469	38.1%	627	82.4% 17.6%	
Waster Management Waste Water Management	48 472 4 950	48 472	9 312	17.9%	9 /88 493	10.0%	4 210	85.1%	18 469	38.1% 283.1%	627	23.9%	
Waste Water Management Waste Management	4 950	4 950	9312	188.1%	493 301	10.0%	4 2 10 785		14 015	283.1%	755	23.9%	4.0%
Other		-	-		301	-	/85		1 080		/55	-	4.0%
Oulci													

Part 3: Cash Receipts and Payments	Part	3: C	ash R	eceipts	and P	avments
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r art or odor reconpte and r dymente					202	0/21					201	9/20	
	Bud	get	First C	)uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities													
Receipts	308 541	324 541	109 933	35.6%	91 464	29.6%	60 101	18.5%	261 498	80.6%	64 070	53.5%	(6.2%)
Property rates	8 044	8 044	1 817	22.6%	2 320	28.8%	2 486	30.9%	6 623	82.3%	2 332	33.8%	
Service charges	80 709	80 709	30 768	38.1%	24 202	30.0%	26 762	33.2%	81 732	101.3%	24 453	38.2%	9.4%
Other revenue	1 625	1 625	763	47.0%	591	36.4%	474	29.1%	1 828	112.5%	1 277	46.2%	
Transfers and Subsidies - Operational	107 289	123 289	50 269	46.9%	46 002	42.9%	27 265	22.1%	123 537	100.2%	24 389	87.9%	
Transfers and Subsidies - Capital	77 501	77 501	26 315	34.0%	18 342	23.7%	3 110	4.0%	47 766	61.6%	11 609	49.5%	
Interest	33 372	33 372	0		7	20.770	4	1.070	12	-	11		(62.7%)
Dividends		-		_		_		_	-	-		_	(-2)
Payments	(220 754)	(220 754)	(38 298)	17.3%	3 745	(1.7%)	4 461	(2.0%)	(30 093)	13.6%	38 701		(88.5%)
Suppliers and employees	(208 747)	(208 747)	(38 298)	18.3%	3 745	(1.8%)	4 461	(2.1%)	(30 093)	14.4%	38 701	-	(88.5%)
Finance charges	(12 007)	(12 007)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-		-		-		-		-	-	-	-
Net Cash from/(used) Operating Activities	87 787	103 787	71 635	81.6%	95 208	108.5%	64 562	62.2%	231 405	223.0%	102 771	82.0%	(37.2%)
Cash Flow from Investing Activities													
Receipts	(108 439)	-	(2)	-	2	-			-	-	(4)	-	(100.0%)
Proceeds on disposal of PPE		-		-	-	-	-	-	-	-		-	
Decrease (Increase) in non-current debtors (not used)	-	-		-		-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(107 693)	-	-	-		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(746)	-	(2)	.3%	2	(.3%)	-	-	-	-	(4)	-	(100.0%)
Payments	(60 186)	(60 186)	(25 801)		(832)	1.4%	(19 082)	31.7%	(45 714)	76.0%	(5 758)		
Capital assets	(60 186)	(60 186)	(25 801)	42.9%	(832)	1.4%	(19 082)	31.7%	(45 714)	76.0%	(5 758)	28.4%	231.4%
Net Cash from/(used) Investing Activities	(168 625)	(60 186)	(25 803)	15.3%	(830)	.5%	(19 082)	31.7%	(45 714)	76.0%	(5 761)	28.4%	231.2%
Cash Flow from Financing Activities													
Receipts	(729)	-	(5)	.7%	3	(.4%)	(19)	-	(21)	-	3	-	(671.0%)
Short term loans	-	-	-	-		-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-		-	-			-	-	-	-	-	
Increase (decrease) in consumer deposits	(729)	-	(5)	.7%	3	(.4%)	(19)	-	(21)	-	3	-	(671.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	- (700)	-	-	-	· ·	- (101)	-	-	-	-		-	
Net Cash from/(used) Financing Activities	(729)		(5)		3	(.4%)	(19)	-	(21)	-	3	-	(671.0%)
Net Increase/(Decrease) in cash held	(81 568)	43 601	45 827	(56.2%)	94 381	(115.7%)	45 462	104.3%	185 670	425.8%	97 013	96.5%	(53.1%)
Cash/cash equivalents at the year begin:	2 241	2 241	(396 493)	(17 693.1%)	(350 666)	(15 648.1%)	(256 285)	(11 436.4%)	(396 493)	(17 693.1%)	(48 148)	-	432.3%
Cash/cash equivalents at the year end:	(79 327)	45 842	(350 666)	442.1%	(256 285)	323.1%	(210 823)	(459.9%)	(210 823)	(459.9%)	48 865	14.5%	(531.4%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 351	2.5%	3 327	1.9%	3 521	2.0%	162 430	93.6%	173 629	24.6%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	3 996	20.4%	670	3.4%	425	2.2%	14 454	73.9%	19 545	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 123	2.8%	735	1.8%	713	1.8%	37 526	93.6%	40 096	5.7%	10	-	-	
Receivables from Exchange Transactions - Waste Water Management	2 350	2.7%	1 669	1.9%	1 602	1.8%	82 395	93.6%	88 015	12.5%	-	-	-	
Receivables from Exchange Transactions - Waste Management	2 148	2.2%	1 832	1.9%	1 764	1.8%	93 060	94.2%	98 804	14.0%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-		254	100.0%	254		-	-	-	
Interest on Arrear Debtor Accounts	6 683	2.6%	6 526	2.6%	6 387	2.5%	235 990	92.3%	255 586	36.2%	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-	-	-	-	-	-	-	-	-
Other	62	.2%	52	.2%	22	.1%	30 069	99.5%	30 206	4.3%	1	-	-	
Total By Income Source	20 714	2.9%	14 810	2.1%	14 435	2.0%	656 177	92.9%	706 135	100.0%	11	-		
Debtors Age Analysis By Customer Group														
Organs of State	4 780	2.2%	4 325	2.0%	4 192	1.9%	203 452	93.9%	216 749	30.7%	1	-	-	
Commercial	1 604	8.4%	589	3.1%	396	2.1%	16 452	86.4%	19 041	2.7%	-	-	-	
Households	14 330	3.0%	9 896	2.1%	9 847	2.1%	436 272	92.8%	470 345	66.6%	10	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	20 714	2.9%	14 810	2.1%	14 435	2.0%	656 177	92.9%	706 135	100.0%	11	-		-

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	38 866	15.1%	880	.3%	217	.1%	216 813	84.4%	256 775	100.2%
Auditor-General	-	-		-		-		-	-	
Other	-	-	-	-	-	-	(498)	100.0%	(498)	(.2%)
Total	38 866	15.2%	880	.3%	217	.1%	216 314	84.4%	256 276	100.0%

Contact Details

Municipal Manager	Mr MONYANE SEFANTSI	058 863 2811	
Financial Manager	Mr XOLANI MALINDI	058 863 2811	

Source Local Government Database

### FREE STATE: MALUTI-A-PHOFUNG (FS194) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Parti: Operating Revenue and Expenditure	2020/21									201	9/20		
	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 2019/20 to Q3 of 2020/21
Operating Revenue and Expenditure													
	1 934 689	2 003 051	117 470	6.1%	786 085	40.6%	321 705	16.1%	1 225 260	61.2%	514 720	66.6%	(37.5%)
Operating Revenue													
Property rates	189 074	189 074	42 217	22.3%	42 205	22.3%	41 917	22.2%	126 340	66.8%	45 328	66.8%	(7.5%)
Service charges - electricity revenue	574 204	517 231	21 671	3.8%	45 150	7 9%	31 846	6.2%	98 667	19.1%	24 361	36.5%	30.7%
Service charges - water revenue	87 516	87 516	16 072	18.4%	18 664	21.3%	18 799	21.5%	53 535	61.2%	23 760	66.6%	(20.9%)
Service charges - sanitation revenue	48 448	48 448	10 680	22.0%	10 646	22.0%	10 649	22.0%	31 975	66.0%	9 842	57.3%	8.2%
Service charges - refuse revenue	44 195	44 195	10 644	24.1%	10 577	23.9%	10 532	23.8%	31 754	71.8%	9 251	60.8%	13.8%
Salvide dialoges related to verific	- 11175		-	21.170		-	-	-		-	7 251	-	-
Rental of facilities and equipment	1 583	1 649	160	10.1%	443	28.0%	198	12.0%	801	48.5%	211	58.9%	(6.3%)
Interest earned - external investments	3 358	5 100	38	1.1%	185	5.5%	41	.8%	265	5.2%	387	38.1%	(89.4%)
Interest earned - outstanding debtors	76 066	76 066	6 573	8.6%	13 900	18.3%	-	-	20 472	26.9%	17 935	72.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 423	1 713	57	1.7%	51	1.5%	49	2.9%	157	9.2%	119	8.1%	(58.6%)
Licences and permits	-	-	-	-		-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	652 083	774 562	8 469	1.3%	643 641	98.7%	206 707	26.7%	858 817	110.9%	383 004	112.2%	(46.0%)
Other revenue	254 739	257 497	889	.3%	622	.2%	966	.4%	2 477	1.0%	522	1.7%	85.0%
Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 723 611	2 729 454	246 864	9.1%	188 103	6.9%	181 170	6.6%	616 137	22.6%	354 200	36.1%	(48.9%)
Employee related costs	568 215	592 871	131 600	23.2%	146 300	25.7%	128 280	21.6%	406 179	68.5%	133 796	75.4%	(4.1%)
Remuneration of councillors	29 772	29 439	2 027	6.8%	3 697	12.4%	12 694	43.1%	18 418	62.6%	7 119	52.4%	78.3%
Debt impairment	150 000	245 321	95 321	63.5%	-	-	-	-	95 321	38.9%	-	-	-
Depreciation and asset impairment	203 547	203 547	-	-		-	-	-	-	-	-	-	-
Finance charges	367 511	157 011	129	-	38	-	3 261	2.1%	3 428	2.2%	47 701	76.4%	(93.2%)
Bulk purchases	859 300	814 074	1 636	.2%	2 393	.3%	525	.1%	4 555	.6%	134 698	48.4%	(99.6%)
Other Materials	37 356	159 339	2 900	7.8%	2 262	6.1%	3 116	2.0%	8 278	5.2%	1 393	10.0%	123.6%
Contracted services	161 575	209 888	8 539	5.3%	27 176	16.8%	28 344	13.5%	64 059	30.5%	23 405	32.2%	21.1%
Transfers and subsidies	161 355	161 800										-	-
Other expenditure	182 974 2 007	156 156	4 711	2.6%	6 231	3.4%	4 949	3.2%	15 892	10.2%	6 088	9.6%	(18.7%)
Losses		,	-	-	2	.376	-	-	3	74.6%	-	1.176	-
Surplus/(Deficit)	(788 922)	(726 402)	(129 394)		597 982		140 535		609 123		160 520		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	228 626	224 143	-	-	38 204	16.7%	13 219	5.9%	51 423	22.9%	-	12.7%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	-	-	-		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(560 296)	(502 259)	(129 394)		636 186		153 754		660 546		160 520		
Taxation	-	-		-		-	-	-	-			-	-
Surplus/(Deficit) after taxation	(560 296)	(502 259)	(129 394)		636 186		153 754		660 546		160 520		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(560 296)	(502 259)	(129 394)		636 186		153 754		660 546		160 520		
Share of surplus/ (deficit) of associate				-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(560 296)	(502 259)	(129 394)		636 186		153 754		660 546		160 520		

					202	0/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third C	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	255 376	258 460	34 078	13.3%	58 470	22.9%	37 818	14.6%	130 366	50.4%	36 531	52.6%	3.5%
National Government	220 545	216 062	34 053	15.4%	53 465	24.2%	35 893		123 410	57.1%	33 050	53.3%	8.6%
Provincial Government	220 343	210 002	34 033	13.476	33 403	24.270	33 073	10.076	123 410	37.170	33 030	33.370	0.070
District Municipality													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	220 545	216 062	34 053	15.4%	53 465	24.2%	35 893	16.6%	123 410	57.1%	33 050	53.3%	8.6%
Borrowing	220 343	210 002	34 033	13.470	33 403	24.270	33 073	10.070	125 410	37.170	33 030	33.370	0.070
Internally generated funds	34 831	42 398	26	.1%	5 005	14.4%	1 925	4.5%	6 956	16.4%	3 481	45.8%	(44.7%)
, 5	-		-	-		-	-	-		-	-	-	
Capital Expenditure Functional	255 376	258 460	34 078	13.3%	58 470	22.9%	37 818	14.6%	130 366	50.4%	36 531	52.6%	3.5%
Municipal governance and administration	13 831	13 131	26	.2%	457	3.3%	102	.8%	585	4.5%	495	3.9%	
Executive and Council	8 997	8 797		.270		-			-	1.070		.2%	
Finance and administration	4 834	4 334	26	.5%	457	9.5%	102	2.4%	585	13.5%	495	13.9%	
Internal audit	_	-		_	-	_		_	-	-	_		
Community and Public Safety	31 138	32 637	7 470	24.0%	5 808	18.7%	2 010	6.2%	15 288	46.8%	2 543	56.5%	(21.0%)
Community and Social Services	18 789	18 788	7 136	38.0%	4 516	24.0%	683	3.6%	12 335	65.7%	776	55.6%	(12.0%)
Sport And Recreation	7 349	8 849	334	4.6%	346	4.7%	2 596	29.3%	3 276	37.0%	1 766	59.3%	47.0%
Public Safety	5 000	5 000	-	-	946	18.9%	(1 270)	(25.4%)	(323)	(6.5%)	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-		-	-	-
Health	-		-	-		-	-	-	-	-	-	-	-
Economic and Environmental Services	20 867	34 778	2 747	13.2%	5 518	26.4%	9 837	28.3%	18 102	52.1%	15 349	83.8%	(35.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 867	34 778	2 747	13.2%	5 518	26.4%	9 837	28.3%	18 102	52.1%	15 349	83.8%	(35.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	189 540	177 914	23 835	12.6%	46 686	24.6%	25 869		96 390	54.2%	18 145	46.2%	42.6%
Energy sources	25 344	19 730	-	-	3 652	14.4%	4 745		8 397	42.6%	2 217	20.4%	
Water Management	105 173	104 558	22 782	21.7%	27 911	26.5%	4 581	4.4%	55 275	52.9%	6 200	30.9%	
Waste Water Management	59 022	53 626	1 053	1.8%	15 122	25.6%	16 543	30.8%	32 718	61.0%	9 728	80.6%	70.1%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-		-	-	-	-	-	-	-	-

Dart 7	≀- Cach	Receipts	and Day	umonte

					202	20/21					201	19/20	
	Bud	lget	First C	Quarter	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 2019/20 to Q3 of 2020/21
R thousands										buager		buaget	
Cash Flow from Operating Activities													
Receipts			31 392	-	852 132	-	284 117		1 167 641	-	-	-	(100.0%)
Property rates	-	-	6 149	-	37 872	-	39 588	-	83 609	-	-	-	(100.0%)
Service charges	-	-	22 545	-	59 835	-	37 371	-	119 750	-	-	-	(100.0%)
Other revenue	-	-	2 698	-	754 240	-	207 117	-	964 056	-	-	-	(100.0%)
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	185	-	41	-	226	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments		-	(41 209)		(88 543)		(31 035)		(160 787)	-	-	-	(100.0%)
Suppliers and employees	-	-	(41 209)	-	(88 543)	-	(31 035)	-	(160 787)	-	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities			(9 817)	-	763 589	-	253 083	-	1 006 854	-	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts							155		155				(100.0%)
Proceeds on disposal of PPE							133		133				(100.076)
Decrease (Increase) in non-current debtors (not used)					_				_		_		
Decrease (increase) in non-current receivables			-		_	_	155	_	155	-	_	_	(100.0%)
Decrease (increase) in non-current investments			-	_	_	_				-	_		(
Payments			(34 078)		(58 470)		(37 818)		(130 366)				(100.0%)
Capital assets	_	_	(34 078)		(58 470)	-	(37 818)	íl -	(130 366)	-	_	-	(100.0%)
Net Cash from/(used) Investing Activities		-	(34 078)		(58 470)		(37 663)	-	(130 212)	-		-	(100.0%)
Cash Flow from Financing Activities													
Receipts			(12)		(15)		(25 059)		(25 086)		22		(111 862.0%)
Short term loans		-		-	(15)	-	(25 059)	-	(25 086)	-	22	-	(111 862.0%)
Borrowing long term/refinancing	-	-	-		-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits			(12)		(15)		(25 059)		(25 086)		22		(111 862.0%)
Payments			(12)		(13)		(23 039)		(23 000)		22		(111 002.070)
Repayment of borrowing		-			-	-	-				-		
Net Cash from/(used) Financing Activities			(12)		(15)		(25 059)		(25 086)	-	22		(111 862.0%)
. , ,						-				-			
Net Increase/(Decrease) in cash held	-	-	(43 908)	-	705 104	-	190 360	-	851 557	-	22	-	848 888.3%
Cash/cash equivalents at the year begin:	-		9 927	-	(135 085)	-	371 579	-	9 927	-	77 865	-	377.2%
Cash/cash equivalents at the year end:		_	(57 182)	-	534 542	_	536 538	_	536 538	-	77 888	-	588.9%
			(,	1		1		1	1	I	1	l	1

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ots Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														ı
Trade and Other Receivables from Exchange Transactions - Water	9 227	1.9%	6 856	1.4%	6 583	1.3%	469 828	95.4%	492 493	25.9%	-	-	-	1
Trade and Other Receivables from Exchange Transactions - Electricity	4 936	1.5%	4 834	1.5%	3 536	1.1%	305 689	95.8%	318 995	16.8%	-	-	-	1
Receivables from Non-exchange Transactions - Property Rates	12 011	2.5%	11 571	2.4%	10 503	2.2%	445 721	92.9%	479 806	25.3%	-	-	-	1 .
Receivables from Exchange Transactions - Waste Water Management	4 330	2.2%	4 095	2.1%	3 897	2.0%	183 992	93.7%	196 314	10.3%	-	-	-	1 .
Receivables from Exchange Transactions - Waste Management	3 848	2.0%	3 827	2.0%	3 791	1.9%	183 150	94.1%	194 616	10.2%	-	-	-	1 .
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-		-	-		-	-	-	1 .
Interest on Arrear Debtor Accounts	4		23		1	-	186 767	100.0%	186 795	9.8%	-	-	-	1 .
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-		-	-	-	1
Other	127	.4%	123	.4%	156	.5%	29 726	98.7%	30 131	1.6%	-	-	-	ı .
Total By Income Source	34 483	1.8%	31 330	1.6%	28 465	1.5%	1 804 871	95.0%	1 899 150	100.0%	-	-		
Debtors Age Analysis By Customer Group														ı
Organs of State	12 174	3.1%	11 301	2.9%	8 716	2.2%	363 503	91.9%	395 694	20.8%	-	-	-	1
Commercial	7 479	1.6%	5 940	1.2%	5 797	1.2%	459 568	96.0%	478 784	25.2%	-	-	-	1
Households	14 830	1.4%	14 089	1.4%	13 952	1.4%	981 799	95.8%	1 024 671	54.0%	-	-	-	ı
Other	-	-	-		-	-		-	-	-	-	-	-	I
Total By Customer Group	34 483	1.8%	31 330	1.6%	28 465	1.5%	1 804 871	95.0%	1 899 150	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	-	-	-			-	1 428 938	100.0%	1 428 938	94.8%
Bulk Water	-	-	-			-	57 770	100.0%	57 770	3.8%
PAYE deductions	-	-	-			-	-	-		-
VAT (output less input)	-	-	-			-	-	-		-
Pensions / Retirement	-	-	-			-	-	-		-
Loan repayments	-	-	-			-	-	-		-
Trade Creditors	447	2.1%	2 859	13.4%	5	-	17 993	84.5%	21 305	1.4%
Auditor-General	-	-	-			-	43	100.0%	43	-
Other	-	-	-		-	-	-	-		-
Total	447	•	2 859	.2%	5	-	1 504 745	99.8%	1 508 056	100.0%

Contact Details

Municipal Manager	Mr FP Mothamaha	058 718 3767
Financial Manager	Ms JM Mazinyo	058 718 3709

### FREE STATE: PHUMELELA (FS195) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure					202	10/21					201	9/20	
	Bud	laet	First (	Duarter	Second	Quarter	Third	Ouarter	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 2019/20 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 2020/21
Operating Revenue and Expenditure													
	4/0.054	404 440	04.477	40.70/	44.070	0.70/	// ***	24.404	404.050	F7 F0/	47/44	47.00/	07/ 50/
Operating Revenue	169 254	181 412	21 466	12.7%	16 373	9.7%	66 413	36.6%	104 252	57.5%	17 641	47.3%	
Property rates	14 865	14 865	8 255	55.5%	1 988	13.4%	2 170	14.6%	12 412	83.5%	1 904	88.5%	
Coming about a land the common	12 116	11 383	257	2.1%	197	1.6%	129	1.1%	583	5.1%	- 83	4.3%	55.1%
Service charges - electricity revenue Service charges - water revenue	10 287	10 287	257	21.1%	2 895	28.1%	3 046	29.6%	8 116	78.9%	4 459	55.5%	(31.7%)
Service charges - water revenue Service charges - sanitation revenue	12 376	12 376	2 975	21.1%	2 965	28.1%	2 938	29.6%	8 878	71.7%	2 698	56.5%	
Service charges - samitation revenue  Service charges - refuse revenue	11 490	11 490	2 918	25.4%	2 979	25.9%	2 904	25.3%	8 801	76.6%	2 694	63.9%	
Service charges - reluse revenue	11470	11 470	2 710	23.470	2111	23.770	2 704	23.370	0 001	70.070	2074	03.770	7.070
Rental of facilities and equipment	750	750	125	16.7%	123	16.4%	100	13.3%	348	46.4%	126	5.8%	(20.5%)
Interest earned - external investments	259	259	(2)	(.8%)	6	2.2%	6	2.2%	9	3.6%	10	5.9%	
Interest earned - outstanding debtors	24 090	24 090	4 410	18.3%	4 606	19.1%	4 826	20.0%	13 843	57.5%	5 477	89.5%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	152	152	7	4.5%	20	13.1%	6	4.2%	33	21.8%	12	111.9%	(49.5%)
Licences and permits	-		-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	83 750	97 118	-	-	-	-	49 153	50.6%	49 153	50.6%	-	34.2%	
Other revenue	(882)	(1 359)	347	(39.3%)	595	(67.5%)	1 134	(83.5%)	2 076	(152.8%)	177	218.9%	540.3%
Gains	-		-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	169 794	181 393	30 657	18.1%	34 901	20.6%	33 020	18.2%	98 578	54.3%	35 054	40.3%	(5.8%)
Employee related costs	82 401	76 592	18 543	22.5%	18 406	22.3%	18 678	24.4%	55 627	72.6%	17 278	39.5%	8.1%
Remuneration of councillors	6 774	6 774	1 557	23.0%	1 727	25.5%	1 645	24.3%	4 929	72.8%	1 545	39.7%	6.5%
Debt impairment	10 499	19 452	-	-		-	-	-	-		-	-	-
Depreciation and asset impairment	6 948	6 948	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 792	3 792	173	4.6%	79	2.1%	33	.9%	285	7.5%	2 560	185.6%	(98.7%)
Bulk purchases	12 069	12 069	5 046	41.8%	1 206	10.0%	981	8.1%	7 233	59.9%	3 002	36.9%	
Other Materials	3 230	3 278	(143)	(4.4%)	229	7.1%	542	16.5%	628	19.1%	1 840	61.2%	
Contracted services	13 615	13 058	1 260	9.3%	3 589	26.4%	3 314	25.4%	8 163	62.5%	3 775	91.8%	(12.2%)
Transfers and subsidies Other expenditure	30 468	39 431	4 222	13.9%	9 665	31.7%	7 828	19.9%	21 715	55.1%	5 056	36.5%	54.8%
Losses	30 408	39 43 1	4 222	13.976	9 000	31./76	/ 828	19.9%	21 /15	33.1%	5 050	30.3%	34.876
	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(540)	19	(9 192)		(18 527)		33 393		5 674		(17 413)		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	660	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-		-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120	19	(9 192)		(18 527)		33 393		5 674		(17 413)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	120	19	(9 192)		(18 527)		33 393		5 674		(17 413)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120	19	(9 192)		(18 527)		33 393		5 674		(17 413)		
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-	-		-	-	-
Surplus/(Deficit) for the year	120	19	(9 192)		(18 527)		33 393		5 674		(17 413)		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	65 722	83 362	4 678	7.1%	5 026	7.6%	17 431	20.9%	27 135	32.6%	5 380	_	224.0%
National Government	65 722	83 362	4 678	7.1%	5 026	7.6%	17 431	20.9%	27 135	32.6%	5 380	-	224.0%
Provincial Government	03 /22	03 302	4 0 / 0	7.176		7.0%	17 431	20.976	27 133	32.0%	3 300		224.076
District Municipality	-				-								-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,				-	-								-
Transfers and subsidies - capital (monetary alloc) (beparitin Agencies, PH,  Transfers recognised - capital	65 722	83 362	4 678	7.1%	5 026	7.6%	17 431		27 135	32.6%	5 380		224.0%
Borrowing	65 /22	83 362	4 6 / 8	7.1%	5 026	7.6%	17 431	20.9%	2/ 135	32.6%	5 380	-	224.0%
Internally generated funds						-	-						
internally generated funds													
Capital Expenditure Functional	66 382	88 005	5 117	7.7%	6 037	9.1%	18 837	21.4%	29 991	34.1%	7 744	-	143.2%
Municipal governance and administration			-	-		-	-			-		-	-
Executive and Council	-	-	-	-	-	-	-	-	-		-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-		-	-	-
Internal audit	-	-	-	-	-	-	-	-	-		-	-	-
Community and Public Safety	996	938	-	-		-	-			-		-	-
Community and Social Services	-		-	-		-		-	-	-	-	-	-
Sport And Recreation	996	938	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-		-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 233	2 257	12	.1%		-	469	20.8%	481	21.3%	-	-	(100.0%)
Planning and Development	660	984	12	1.8%	-	-	-	-	12	1.2%	-	-	-
Road Transport	7 573	1 273	-	-	-	-	469	36.8%	469	36.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 152	84 810	5 105	8.9%	6 037	10.6%	18 368		29 510	34.8%	7 744	-	137.2%
Energy sources	24 349	16 020	-	-	437	1.8%	6 015		6 452	40.3%	2 321	-	159.1%
Water Management	3 552	47 557	4 416	124.3%	1 167	32.8%	8 251	17.3%	13 833	29.1%	5 234	-	57.7%
Waste Water Management	29 252	21 233	689	2.4%	4 433	15.2%	4 102	19.3%	9 225	43.4%	190	-	2 063.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-	-	-	-	-	-

Dart 2.	Cach	Docointe	and	Payments

					202	0/21					201	9/20	
	Buc	lget	First C	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 2019/20 to Q3 of 2020/21
R thousands										buuget		buugei	
Cash Flow from Operating Activities													
Receipts	145 857	157 321		-			4	-	4	-	-	-	(100.0%)
Property rates	91 467	14 865	-	-		-	-	-	-	-	-	-	-
Service charges	52 787	45 536	-	-		-	-	-	-	-	-	-	-
Other revenue	20	204	-	-		-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1 583	96 458	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	259	-	-	-	-	4	1.7%	4	1.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 687)	(63 707)	(35 592)	63.9%	(21 974)	39.5%	(32 856)		(90 422)	141.9%	(11 961)	27.5%	174.7%
Suppliers and employees	(55 687)	(63 707)	(35 592)	63.9%	(21 974)	39.5%	(32 856)	51.6%	(90 422)	141.9%	(11 961)	27.5%	174.7%
Finance charges	-		-	-				-		-	-	-	-
Transfers and grants	-			-		-		-					
Net Cash from/(used) Operating Activities	90 170	93 614	(35 592)	(39.5%)	(21 974)	(24.4%)	(32 851)	(35.1%)	(90 418)	(96.6%)	(11 961)	(108.6%)	174.6%
Cash Flow from Investing Activities													
Receipts	(489)	73	1	(.2%)	(1)	.2%	1	1.0%	1	1.0%	0		86.7%
Proceeds on disposal of PPE	(107)			(.270)		.270		-				-	-
Decrease (Increase) in non-current debtors (not used)			_	_		_		_		_	_	_	_
Decrease (increase) in non-current receivables	-			-		-							
Decrease (increase) in non-current investments	(489)	73	1	(.2%)	(1)	.2%	1	1.0%	1	1.0%	0		86.7%
Payments	(65 722)	(83 362)		- 1	-	-		-					-
Capital assets	(65 722)	(83 362)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(66 211)	(83 289)	1	-	(1)	-	1	-	1	-	0	-	86.7%
Cash Flow from Financing Activities													
Receipts	(223)	1	_	_	(1)	.2%	1	49.3%		_	1	_	(16.7%)
Short term loans	(223)				(1)	.270		47.370					(10.770)
Borrowing long term/refinancing	-	_		_			_	_		_	_		_
Increase (decrease) in consumer deposits	(223)	1	_	_	(1)	.2%	1	49.3%		_	1		(16.7%)
Payments	(223)			_	- (-)			17.570				-	(10.770)
Repayment of borrowing		-		_	-	-	-		-			-	
Net Cash from/(used) Financing Activities	(223)	1	-	-	(1)	.2%	1	49.3%	-	-	1	-	(16.7%)
Net Increase/(Decrease) in cash held	23 736	10 326	(35 591)	(149.9%)	(21 976)	(92.6%)	(32 850)	(318.1%)	(90 417)	(875.6%)	(11.040)	(108.5%)	174.7%
			(35 591)	, , ,					(90 417)	(8/5.6%)	(11 960)		
Cash/cash equivalents at the year begin:	(73 187)	(125)	-	-	(35 595)	48.6%	(57 570)		-	-	45 192	(90.3%)	(227.4%)
Cash/cash equivalents at the year end:	(49 451)	10 201	(35 595)	72.0%	(57 570)	116.4%	(90 420)	(886.4%)	(90 420)	(886.4%)	33 217	(91.1%)	(372.2%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors	Impairment -I Council	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														i
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	l .
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	l .
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Interest on Arrear Debtor Accounts	-		-		-	-	-	-	-	-	-	-		1
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	1
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Total By Income Source	-	-		-	-	-	-	-	-	-	-	-	-	1
Debtors Age Analysis By Customer Group														i
Organs of State	-		-		-		-	-	-			-		1
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	ı
Total By Customer Group	-	-	-	-	-		-	-	-			-	-	

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days		61 - 9	0 Days	Over 9	0 Days	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	0	-	11	-	141 723	100.0%	141 734	60.99
Bulk Water	-	-	-	-	359	.5%	77 852	99.5%	78 211	33.6
PAYE deductions	=	-	-			-		-		
VAT (output less input)	=	-	-			-		-		
Pensions / Retirement	=	-	-			-		-		-
Loan repayments	=	-	-			-		-		
Trade Creditors	296	17.4%	36	2.1%		-	1 373	80.5%	1 705	.7
Auditor-General	=	-	-			-	3 574	100.0%	3 574	1.5
Other	129	1.7%	105	1.4%	13	.2%	7 248	96.7%	7 494	3.2
Total	425	.2%	141	.1%	383	.2%	231 770	99.6%	232 718	100.09

Contact Details

Municipal Manager	Mr Mrs N.F Malatjie	058 913 8314
Financial Manager	Mr Francis Ralebenya	058 913 8300

Source Local Government Database

## FREE STATE: MANTSOPA (FS196) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating revenue and Experientare					202	0/21					201	9/20	
	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 2019/20 to Q3 of 2020/21
										ŭ		, ,	
Operating Revenue and Expenditure													
Operating Revenue	292 596	297 761	-	-	60 892	20.8%	58 131	19.5%	119 023	40.0%	22 841	26.3%	
Property rates	18 768	18 768	-	-	3 764	20.1%	5 666	30.2%	9 430	50.2%	3 241	54.1%	74.8%
Service charges - electricity revenue	48 164	48 164	-	-	- 0	-	. 0	-		-	3 041	18.8%	(99.7%)
Service charges - electricity revenue  Service charges - water revenue	51 400	51 400	-		9 377	18.2%	1 781	3.5%	11 158	21.7%	5 769	28.6%	(69.1%
Service charges - water revenue  Service charges - sanitation revenue	21 103	21 103	-		4 871	23.1%	7 269	34.4%	12 140	57.5%		64.7%	86.8%
Service charges - refuse revenue	14 704	14 704	-		3 416	23.1%	5 049	34.3%	8 465	57.6%	2 827	69.2%	78.6%
Service charges - relase revenue	14704	14 704	-		3410	23.270	3 047	34.370	0 403	37.0%	2 027	07.2.1	70.070
Rental of facilities and equipment	1 398	1 398					0		0		276	45.8%	(99.8%)
Interest earned - external investments	230	230					17	7.4%	17	7.4%	40	62.1%	(57.8%)
Interest earned - outstanding debtors	38 000	38 000		-	8 693	22.9%	13 374	35.2%	22 067	58.1%		47.4%	
Dividends received	36	36			0 0,0	22.770	1 1	2.8%	1	2.8%		.4%	
Fines, penalties and forfeits	140	140			0	.1%	2	1.3%	2	1.4%		.6%	133.3%
Licences and permits					4	,	5	1.570	9		1	1 012.9%	
Agency services				-		_						1012.770	241.170
Transfers and subsidies	95 956	101 121			30 612	31.9%	24 656	24.4%	55 268	54.7%	_		(100.0%)
Other revenue	2 696	2 696			155	5.7%	303	11.2%	457	17.0%	169	23.2%	79.2%
Gains	-	-		-	-	-	-	-	-	-	-	-	
Operating Expenditure	287 193	290 005	_		14 157	4.9%	41 860	14.4%	56 017	19.3%	13 561	23.1%	208.7%
Employee related costs	110 212	105 492		-	8 728	7.9%	25 406	24.1%	34 133	32.4%		25.9%	
Remuneration of councillors	7 754	7 170	-		584	7.5%	1 759	24.5%	2 343	32.7%	584	25.9%	201.3%
Debt impairment	46 435	54 644	-		304	7.570	1737	24.570	2 343	32.770	304	23.77	201.3%
Depreciation and asset impairment	5 325	5 325	-			-	40	.7%	40	.7%	-	.1%	(100.0%)
Finance charges	8 220	8 220	-		299	3.6%	792	9.6%	1 091	13.3%	3	38.0%	28 112.7%
Bulk purchases	47 585	50 000	-		3 447	7.2%	6729	13.5%	10 176	20.4%		33.8%	2 356.5%
Other Materials	8 344	7 860	-		91	1.1%	810	10.3%	900	11.5%	812	34.2%	(.3%)
Contracted services	17 046	20 779			576	3.4%	3 506	16.9%	4 082	19.6%	448	12.2%	
Transfers and subsidies	50	50				5.170		10.770	1002	17.0%		12.27	002.27
Other expenditure	36 222	30 465		_	432	1.2%	2 820	9.3%	3 251	10.7%	2 971	30.2%	(5.1%)
Losses	-	-	-	-	-	-		-		-		-	-
Surplus/(Deficit)	5 403	7 755			46 735		16 271		63 006		9 280		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	78 594	68 594	-	-	2 735	3.5%	8 499	12.4%	11 234	16.4%	-		(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE			_			-					_	_	(
Transfers and subsidies - capital (in-kind - all)	_	_	_		_	_	_			_	_	_	-
Surplus/(Deficit) after capital transfers and contributions	83 996	76 349	-		49 470		24 770		74 240		9 280		
Taxation					_								
Surplus/(Deficit) after taxation	83 996	76 349			49 470		24 770		74 240		9 280		
Attributable to minorities	-		-	-	-	-		-		-	-	-	-
Surplus/(Deficit) attributable to municipality	83 996	76 349	-		49 470		24 770		74 240		9 280		
Share of surplus/ (deficit) of associate	-		-	-	-	-		-		-	-	-	-
Surplus/(Deficit) for the year	83 996	76 349			49 470		24 770		74 240		9 280		

	2020/21 2019/20												
	Budget		First Quarter		Second	Quarter	Third Quarter		Year to Date		Third Quarter		İ
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	68 699	58 699			2 795	4.1%	8 101	13.8%	10 897	18.6%	1 509	13.7%	437.0%
National Government	65 064	55 064			2 795	4.1%	8 101	14.7%	10 897	19.8%	1 509	14.6%	437.0%
Provincial Government	03 004	33 004				4.376	0 101	14.776	10 097	19.0%	1 309	14.0%	437.076
District Municipality	-				-							-	
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,					-							-	
	65 064	55 064		-	2 795	4.3%	8 101	14.7%	10 897	19.8%	1 509	14.6%	437.0%
Transfers recognised - capital Borrowing	65 064	55 064	-	:	2 /95	4.3%	8 101	14.7%	10 897	19.8%	1 509	14.6%	437.0%
Internally generated funds	3 635	3 635										-	
internally generated lunus	3 033	3 033										-	
	-			-								-	
Capital Expenditure Functional	68 699	58 699	-		2 795	4.1%	8 101	13.8%	10 897	18.6%	1 509	13.7%	437.0%
Municipal governance and administration	815	815					-			-		-	-
Executive and Council	445	445	-	-		-	-	-	-	-	-	-	-
Finance and administration	370	370	-	-		-	-	-	-	-	-	-	-
Internal audit	-		-	-		-	-	-	-	-	-	-	-
Community and Public Safety	10 350	10 350	-	-	1 170	11.3%	1 413	13.7%	2 583	25.0%	540	30.5%	161.7%
Community and Social Services	10 350	10 350	-	-	1 170	11.3%	1 413	13.7%	2 583	25.0%	470	9.9%	200.8%
Sport And Recreation	-		-	-		-	-	-	-	-	70	49.8%	(100.0%)
Public Safety	-		-	-		-	-	-	-	-	-	-	-
Housing	-		-	-		-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-		-	-	-
Economic and Environmental Services	7 995	7 995	-	-	1 373	17.2%	807	10.1%	2 180	27.3%	676	10.3%	19.4%
Planning and Development	-		-	-		-		-	-	-	-	-	-
Road Transport	7 995	7 995	-	-	1 373	17.2%	807	10.1%	2 180	27.3%	676	10.3%	19.4%
Environmental Protection	-	-	-	-		-	-	-	-		-	-	-
Trading Services	49 540	39 540			253	.5%	5 881	14.9%	6 134	15.5%	293	6.1%	1 909.7%
Energy sources	2 724	2 724	-	-	-	-	-	-		-	-	-	-
Water Management	34 931	24 931	-	-	253	.7%	5 881	23.6%	6 134	24.6%	293	7.3%	1 909.7%
Waste Water Management	10 640	10 640	-	-		-	-	-	-	-	-	-	-
Waste Management	1 245	1 245	-	-		-	-	-	-	-	-	-	-
Other	-		-				-			-		-	-

Dart	2.	Cach	Docointe	and	Payments

	2020/21									201			
	Bud	get	First C	uarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third Quarter		Ť l
	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 2019/20 to Q3 of 2020/21
R thousands										buager		buuget	
Cash Flow from Operating Activities													
Receipts	253 473	283 256	-	-	40 292	15.9%	67 537	23.8%	107 829	38.1%	-	-	(100.0%)
Property rates	7 947	11 261	-	-	1 872	23.6%	4 104	36.4%	5 976	53.1%	-	-	(100.0%)
Service charges	68 053	45 755	-	-	2 758	4.1%	6 287	13.7%	9 045	19.8%	-	-	(100.0%)
Other revenue	1 500	56 489	-	-	109	7.3%	673	1.2%	783	1.4%	-	-	(100.0%)
Transfers and Subsidies - Operational	95 956	101 121	-	-	30 424	31.7%	24 718	24.4%	55 142	54.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	80 016	68 594	-	-	5 128	6.4%	31 754	46.3%	36 882	53.8%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	36	-	-	0	-	1	2.8%	1	2.8%	-	-	(100.0%)
Payments	(186 898)	(186 898)	-	-	(1 721)	.9%	(26 764)	14.3%	(28 485)		(14 257)	-	87.7%
Suppliers and employees	(175 318)	(175 318)	-	-	(1 721)	1.0%	(26 764)	15.3%	(28 485)	16.2%	(14 257)	-	87.7%
Finance charges	(11 629)	(11 629)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	50	50	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 575	96 359		-	38 571	57.9%	40 773	42.3%	79 344	82.3%	(14 257)	-	(386.0%)
Cash Flow from Investing Activities													
Receipts	(620)		52	(8.3%)		_			52			_	
Proceeds on disposal of PPE	(020)	-		(0.370)		-	-	-				_	
Decrease (Increase) in non-current debtors (not used)	_	_		_		_		_		_	_	_	_
Decrease (increase) in non-current receivables	(620)	_	52	(8.3%)		_		_	52	_	_	_	_
Decrease (increase) in non-current investments		-				_	_	_	_	-	_	_	_
Payments	(86 016)	(72 229)			(3 208)	3.7%	(17 071)	23.6%	(20 280)	28.1%		_	(100.0%)
Capital assets	(86 016)	(72 229)	-	-	(3 208)	3.7%	(17 071)	23.6%	(20 280)	28.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(86 636)	(72 229)	52	(.1%)	(3 208)	3.7%	(17 071)	23.6%	(20 228)	28.0%	-	-	(100.0%)
Cash Flow from Financing Activities													
Receipts	(2 191)		186	(8.5%)	(2)	.1%	52		237		(19)		(366.4%)
Short term loans	(2 171)		100	(0.370)	(2)	.170	JZ		231		(17)		(300.470)
Borrowing long term/refinancing				_				_					_
Increase (decrease) in consumer deposits	(2 191)		186	(8.5%)	(2)	1%	52	_	237		(19)		(366.4%)
Payments	(2.171)		-	(0.070)	(2)			_	207		(17)	_	(555.175)
Repayment of borrowing	-	-		_		-	-	-	-			_	
Net Cash from/(used) Financing Activities	(2 191)		186	(8.5%)	(2)	.1%	52		237		(19)		(366.4%)
. , ,		24 122	238	, , , ,		(158,9%)	23 753	00.40	59 353	246.0%	` '		,,,,,,
Net Increase/(Decrease) in cash held	(22 252)	24 130	238	(1.1%)	35 361			98.4%			(14 276)	-	(266.4%)
Cash/cash equivalents at the year begin:	(6 756)	(6 756)	-	-	238	(3.5%)	35 599	(527.0%)	-	-	(31 377)	-	(213.5%)
Cash/cash equivalents at the year end:	(29 007)	17 374	238	(.8%)	35 599	(122.7%)	59 353	341.6%	59 353	341.6%	(45 654)	(456 535 000.0%)	(230.0%)

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	31 - 60 Days		61 - 90 Days		61 - 90 Days		Over 90 Days		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	-	-	-	-	-	-	31	100.0%	31	-		
Trade Creditors	3 976	5.2%	3 900	5.1%	9 689	12.7%	58 688	77.0%	76 253	26.7%		
Auditor-General	-	-	-	-	-	-		-	-			
Other	1 642	.8%	1 279	.6%	1 710	.8%	204 592	97.8%	209 223	73.3%		
Total	5 618	2.0%	5 179	1.8%	11 399	4.0%	263 311	92.2%	285 506	100.0%		

### Contact Details

Municipal Manager	Mr Thamae Masejane	051 924 0654
Financial Manager	Mr Sello Nyapholi	051 924 0654

## FREE STATE: THABO MOFUTSANYANA (DC19) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Experiorure					202	20/21					201	9/20	
	Bud	get	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ī
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 2019/20 to Q3 of 2020/21
												5	
Operating Revenue and Expenditure													
Operating Revenue	142 634	155 085	63 236	44.3%	57 732	40.5%	35 665	23.0%	156 633	101.0%	36 515	84.5%	(2.3%)
Property rates	-		-	-		-		-	-	-	-	-	-
	-		-	-		-		-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
D 11 55 700 1 1 1	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 006	1 365	442	22.0%	463	23.1%	416	30.5%	1 321	96.8%	511	120.3%	(18.5%
Interest earned - external investments	2 006	1 365	442	22.0%	463	23.1%	416	30.5%	1 321	96.8%	511	120.3%	(18.5%
Interest earned - outstanding debtors Dividends received	-	-	-			-	-	-		-	-	-	-
Fines, penalties and forfeits	-	-	-			-	-	-			-	-	-
Licences and permits		-						-			-	-	-
Agency services		-		-					-		-	-	-
Transfers and subsidies	131 037	143 176	58 495	44.6%	48 987	37.4%	31 066	21.7%	138 548	96.8%	35 984	95.8%	(13.7%
Other revenue	9 591	10 543	4 298	44.8%	8 283	86.4%	4 183	39.7%	16 764	159.0%	20	964.5%	21 201.89
Gains	-		- 1270		-	-	- 100	-	-	-	-	701.570	
0	444 407	440.0/4	24 254	00.40/	20.070	00.00/	44 /40	07.00/	405 440	70 504	07.040	50 504	F0.00
Operating Expenditure	141 486	149 061	31 251	22.1%	32 272	22.8%	41 619	27.9%	105 142	70.5%	27 049	58.5%	53.9%
Employee related costs	78 144	78 979	18 478	23.6%	12 794	16.4%	27 139	34.4%	58 410	74.0%	5 784	55.9%	369.29
Remuneration of councillors	12 102	12 105	2 951	24.4%	2 844	23.5%	2 841	23.5%	8 636	71.3%	1 799	66.8%	57.99
Debt impairment	2 779	2 779	-		-	-	-			-	-	-	-
Depreciation and asset impairment Finance charges	2 119	2119	-			-	-	-		-	-	-	-
Bulk purchases	-	-		-		-						-	
Other Materials		-	(49)		33		37		21		28	11.8%	31.69
Contracted services	15 651	15 874	3 011	19.2%	2 310	14.8%	2 106	13.3%	7 428	46.8%	5 226	65.1%	(59.7%
Transfers and subsidies	10 980	13 195	1 389	12.7%	2 091	19.0%	2 598	19.7%	6 078	46.1%	1 343	53.8%	93.59
Other expenditure	21 830	26 128	5 472	25.1%	12 200	55.9%	6 897	26.4%	24 569	94.0%	12 868	61.7%	(46.49)
Losses	-			-	-						-		
Surplus/(Deficit)	1 148	6 024	31 984		25 460		(5 953)		51 491		9 466		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist		0 024	1 698	70.0%	23 400		(3 933)		1 698		764	100.0%	(100.0%
Transfers and subsidies - capital (monetary allocations) (wat / Prov and Dist Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,PE		-	1 098			-	-	-	1 098		704	100.0%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE Transfers and subsidies - capital (in-kind - all)	-	-	-	-		-	-	-	-	-	-	-	-
Transiers and subsidies - capital (III-Mild - all)	-	-	-						-				
Surplus/(Deficit) after capital transfers and contributions	3 574	6 024	33 682		25 460		(5 953)		53 189		10 230		
Taxation	-		-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 574	6 024	33 682		25 460		(5 953)		53 189		10 230		
Attributable to minorities	-	-	-	-	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 574	6 024	33 682		25 460		(5 953)		53 189		10 230		
Share of surplus/ (deficit) of associate			-	-		-	(0 700)				- 10 200	-	-
Surplus/(Deficit) for the year	3 574	6 024	33 682		25 460		(5 953)		53 189		10 230		
our plus (Denicity for the year	3 3 1 4	0 024	33 002		23 400		(0 900)		33 109		10 230		

					202	0/21					201	19/20	
	Bud	lget	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third (	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance													
	-	-	-	-	-	-	-	-	-	-	-	-	-
National Government Provincial Government		-	-	-			-	-	-		-	-	-
				-		-			-	-		-	-
District Municipality		-		-		-	-					-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,		-		-		-	-					-	-
Transfers recognised - capital				-						-			-
Borrowing		-		-		-	-					-	-
Internally generated funds		-		-		-	-					-	-
		-		-		-	-					-	-
Capital Expenditure Functional	3 544	5 471	31	.9%	174	4.9%	102	1.9%	306	5.6%	5	32.9%	1 950.79
Municipal governance and administration	1 281	2 401	31	2.4%	174	13.6%	30	1.3%	234	9.8%		10.3%	(100.0%
Executive and Council	420	420	26	6.1%	154	36.8%			180	42.9%		25.2%	
Finance and administration	861	1 981	5	.6%	19	2.2%	30	1.5%	54	2.7%		2.8%	(100.0%
Internal audit						-						-	
Community and Public Safety	2 263	3 070		-			72	2.3%	72	2.3%	5	-	1 344.99
Community and Social Services	1 263	2 070		-	-	-	72	3.5%	72	3.5%	5	-	1 344.99
Sport And Recreation						-						-	-
Public Safety						-						-	-
Housing						-	-	-		-	-	-	-
Health	1 000	1 000		-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		-		-		-	-	-		-		-	-
Planning and Development	-	-		-	-	-	-	-	-	-	-	-	-
Road Transport	-	-		-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-		-	-	-	-	-	-	-	-	-	-
Trading Services		-		-		-	-	-			-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other						1						1	

Part 3: Cash Receipts and Paym	ante

					202	0/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
	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 2019/20 to Q3 of 2020/21
R thousands										buaget		buuget	
Cash Flow from Operating Activities													
Receipts	133 166	142 969		-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3	93	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	130 737	140 450	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	2 426	2 426	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-		(652)	-	(8 716)	-	6 380	-	(2 988)	-	(8 775)	-	(172.7%)
Suppliers and employees	-	-	(652)	-	(8 716)	-	6 380	-	(2 988)	-	(8 775)	-	(172.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-		-	-	-	-	-	-
Net Cash from/(used) Operating Activities	133 166	142 969	(652)	(.5%)	(8 716)	(6.5%)	6 380	4.5%	(2 988)	(2.1%)	(8 775)	-	(172.7%)
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE		-							-			_	-
Decrease (Increase) in non-current debtors (not used)	_			_		_		-		_		_	_
Decrease (increase) in non-current receivables	_			_		_		-		_		_	_
Decrease (increase) in non-current investments	_	_	-	_	-	_	-	_	-	-	_	_	-
Payments												_	
Capital assets	-					-						-	-
Net Cash from/(used) Investing Activities	-			-		-		-		-		-	-
Cash Flow from Financing Activities													
Receipts													
Short term loans					-		-					-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	_	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	_	-
Payments													
Repayment of borrowing													
Net Cash from/(used) Financing Activities		-	-	-		-	-	-			-	-	-
Net Increase/(Decrease) in cash held	133 166	142 969	(652)	(.5%)	(8 716)	(6.5%)	6 380	4.5%	(2 988)	(2.1%)	(8 775)	-	(172.7%)
Cash/cash equivalents at the year begin:	-	-	-	-	(652)	-	(9 368)	-	-	-	883	-	(1 161.2%)
Cash/cash equivalents at the year end:	133 166	142 969	(652)	(.5%)	(9 368)	(7.0%)	(2 988)	(2.1%)	(2 988)	(2.1%)	(7 892)	-	(62.1%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total			ots Written Off to otors		Bad Debts ito il Policy
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	850	17.2%	-	-	-	-	4 099	82.8%	4 948	100.0%	-	-	25 490	515.19
Total By Income Source	850	17.2%	-	-	-	-	4 099	82.8%	4 948	100.0%	-		25 490	515.1%
Debtors Age Analysis By Customer Group														
Organs of State						-	-	-		-	-	-		-
Commercial	-		-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	850	17.2%	-	-	-	-	4 099	82.8%	4 948	100.0%	-	-	25 490	515.19
Total By Customer Group	850	17.2%	-	-	-	-	4 099	82.8%	4 948	100.0%	-	-	25 490	515.19

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	1 505	100.0%		-		-	-	-	1 505	33.9%
VAT (output less input)		-		-		-	-	-		-
Pensions / Retirement		-	-	-		-	-	-		-
Loan repayments	-	-	-	-		-	-	-		-
Trade Creditors	940	48.6%	88	4.6%		-	907	46.9%	1 935	43.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	105	10.5%	-	-	-	-	897	89.5%	1 003	22.6%
Total	2 550	57.4%	88	2.0%		-	1 804	40.6%	4 443	100.0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Ms NL Gqoli	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

# FREE STATE: MOQHAKA (FS201) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

1 4					202	20/21					201	9/20	
	Bud	get	First 0	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	Ť l
	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 2019/20 to Q3 of 2020/21
R thousands										buuget		buugei	
Operating Revenue and Expenditure													
Operating Revenue	932 728	1 006 361	266 140	28.5%	198 342	21.3%	268 279	26.7%	732 761	72.8%	192 347	71.5%	39.5%
Property rates	80 720	79 352	18 969	23.5%	19 308	23.9%	19 260	24.3%	57 537	72.5%	17 876	66.6%	7.7%
Service charges - electricity revenue	337 597	367 517	84 829	25.1%	81 898	24.3%	59 470	16.2%	226 197	61.5%	70 121	61.9%	(15.2%)
Service charges - water revenue	141 715	152 768	32 625	23.0%	28 582	20.2%	35 126	23.0%	96 334	63.1%		55.8%	58.5%
Service charges - sanitation revenue	50 701	50 701	12 490	24.6%	12 572	24.8%	12 613	24.9%	37 676	74.3%	10 425	70.0%	21.0%
Service charges - refuse revenue	37 736	37 736	8 584	22.7%	8 611	22.8%	8 654	22.9%	25 849	68.5%		64.4%	12.7%
Rental of facilities and equipment	4 769	4 769	1 312	27.5%	1 739	36.5%	- 681	14.3%	3 732	78.3%	(528)	31.2%	(229.1%)
	1 883	1 883	1 312	.4%	1 /39	.4%	081	14.376	3 /32	78.3%		31.2%	(229.176)
Interest earned - external investments Interest earned - outstanding debtors	30 285	30 144	5 666	18.7%	5 900	19.5%	6 264	20.8%	17 830	59.1%		84.4%	(13.7%)
Dividends received	30 285	30 144	16	18.776	260	19.5%	249	20.8%	525	39.176	200	70.5%	24.3%
Fines, penalties and forfeits	7 426	4 853	190	2.6%	555	7.5%	259	5.3%	1 004	20.7%		49.1%	(43.7%)
Licences and permits	7 420	4 055	170	2.070	303	7.570	237	3.370	1 004	20.770	100	47.174	(43.770)
Agency services									-				
Transfers and subsidies	225 857	262 565	99 960	44.3%	36 708	16.3%	122 174	46.5%	258 842	98.6%	51 415	98.0%	137.6%
Other revenue	14 057	14 054	1 492	10.6%	2 200	15.7%	3 529	25.1%	7 221	51.4%		150.0%	(32.3%)
Gains	(19)	19	-	-		-		-	-	-	70	-	(100.0%)
Operating Expenditure	914 370	980 403	104 913	11.5%	141 176	15.4%	138 353	14.1%	384 442	39.2%	185 351	58.5%	(25.4%)
Employee related costs	305 547	319 068	78 256	25.6%	72 502	23.7%	82 818	26.0%	233 577	73.2%	71 175	76.8%	16.4%
Remuneration of councillors	19 373	20 213	4 981	25.7%	4 773	24.6%	5 004	24.8%	14 758	73.0%	4 914	77.1%	1.8%
Debt impairment	93 663	93 982	98	.1%	568	.6%	198	.2%	865	.9%	92	2.4%	116.2%
Depreciation and asset impairment	4 470	9 760	0	-	-	-	-	-	0	-	-	-	-
Finance charges	6 725	4 500	1	-	0	-		-	1	-	1	27.3%	(100.0%)
Bulk purchases	279 885	279 912	(7 556)	(2.7%)	9 944	3.6%	1 293	.5%	3 681	1.3%		60.4%	(98.0%)
Other Materials	13 558	17 951	2 195	16.2%	4 454	32.9%	5 237	29.2%	11 886	66.2%		57.6%	10.0%
Contracted services	117 992	133 614	16 644	14.1%	26 811	22.7%	18 263	13.7%	61 718	46.2%	25 126	46.9%	(27.3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	73 089	101 337	10 294	14.1%	22 122	30.3%	25 539	25.2%	57 956	57.2%	16 042	62.3%	59.2%
Losses	67	67		-		-		-			-	-	-
Surplus/(Deficit)	18 359	25 957	161 226		57 166		129 926		348 319		6 997		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	63 934	68 636	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-	(3)	(1)	-	(1)	-	(1)	22.8%	(2)	68.4%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind - all)	-	-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 293	94 591	161 226		57 166		129 926		348 317		6 997		
Taxation	-			-				-			-		-
Surplus/(Deficit) after taxation	82 293	94 591	161 226		57 166		129 926		348 317		6 997		
Attributable to minorities	-	-	-	-		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 293	94 591	161 226		57 166		129 926		348 317		6 997		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 293	94 591	161 226		57 166		129 926		348 317		6 997		

					202	10/21					201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third	Quarter	Year t	o Date	Third C	Quarter	Ī
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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	81 653	90 942	3 629	4.4%	17 221	21.1%	9 998	11.0%	30 847	33.9%	8 590	42.7%	16.4%
National Government	61 438	66 140	3 267	5.3%	15 664	25.5%	9 645		28 576	43.2%	8 857	52.0%	8.9%
Provincial Government	01 430	00 140	3 207	3.376	10 004	23.376	9 043	14.076	20 3/0	43.270	0 03/	32.0%	0.976
District Municipality													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,													
Transfers recognised - capital	61 438	66 140	3 267	5.3%	15 664	25.5%	9 645	14.6%	28 576	43.2%	8 857	52.0%	8.9%
Borrowing	01 430	00 140	3 207	3.370	13 004	23.370	7043	14.070	20 370	45.270	0 037	32.070	0.770
Internally generated funds	20 216	24 802	362	1.8%	1 557	7.7%	353	1.4%	2 271	9.2%	(266)	22.2%	(232.5%)
	-			-	-	-	-		-		(===)	-	-
Capital Expenditure Functional	81 653	90 942	3 629	4.4%	17 221	21.1%	9 998	11.0%	30 847	33.9%	8 590	42.7%	16.4%
Municipal governance and administration	5 278	6 084	110	2.1%	1 302	24.7%	73	1.2%	1 485	24.4%	770	27.6%	(90.5%)
Executive and Council	685	685		-		-	12	1.7%	12	1.7%	166	56.1%	
Finance and administration	4 593	5 399	110	2.4%	1 302	28.4%	61	1.1%	1 474	27.3%	605	18.8%	(89.9%)
Internal audit	-		-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 341	21 370	237	1.1%	174	.8%	1 147	5.4%	1 558	7.3%	143	9.4%	702.8%
Community and Social Services	6 500	7 100	212	3.3%	90	1.4%		-	302	4.2%	-	-	-
Sport And Recreation	13 099	11 497	-	-	73	.6%	1 130		1 203	10.5%	130	118.6%	
Public Safety	2 741	2 773	25	.9%	12	.4%	17	.6%	53	1.9%	13	3.6%	31.7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-		-	-	-	-		-	-	-	-	-	-
Economic and Environmental Services	20 736	35 452	1 890	9.1%	15 552	75.0%	5 405		22 847	64.4%	4 089	44.3%	
Planning and Development	334	464	-	-	-	-	199		199	42.9%	-	-	(100.0%)
Road Transport	20 102	34 688	1 890	9.4%	15 552	77.4%	5 206	15.0%	22 648	65.3%	3 969	44.1%	31.2%
Environmental Protection	300	300									120		(100.0%)
Trading Services	33 298	27 871	1 392	4.2%	193	.6%	3 373		4 957	17.8%	3 588	57.2%	
Energy sources	16 699	20 503	1 392	8.3%	-	1.2%	1 578	7.70/	3 162	15.4%	3 582	- (2.20)	(100.0%)
Water Management	16 699	20 503 1 040	1 392		193	1.2%	912		3 162 912	15.4%	3 582	63.3% 86.1%	
Waste Water Management Waste Management	16 599	6 328	-	-	-	-	912		912	14.0%	5	86.1%	20 090.9% (100.0%)
Other	16 599	165	-	-		-	883	14.0%	883	14.0%	-	-	(100.0%)
Other	-	105	-	-			-	-	-	-		-	

Dart 7	≀- Cach	Receipts	and Day	umonte

·					202	0/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third (	Quarter	Ī
	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 2019/20 to Q3 of 2020/21
R thousands										budget		budget	
Cash Flow from Operating Activities													
Receipts	949 300	986 008				-	159 195	16.1%	159 195	16.1%	-		(100.0%)
Property rates			-	-	-	-	6 153		6 153	-	-	-	(100.0%)
Service charges	650 955	676 594	-	-	-	-	63 209	9.3%	63 209	9.3%	-	-	(100.0%)
Other revenue	296 462	307 530	-	-	-	-	66 859	21.7%	66 859	21.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	-	-	-	-		-	368	-	368	-	-	-	(100.0%)
Transfers and Subsidies - Capital	-	-	-	-		-	22 604	-	22 604	-	-	-	(100.0%)
Interest	1 883	1 883	-	-		-	-	-	-	-	-	-	
Dividends			-	-	-	-	2		2	- 1	-	-	(100.0%)
Payments	(593 267)	(593 267)				-	(41 922)	7.1%	(41 922)		-		(100.0%)
Suppliers and employees	(586 542)	(586 542)		-		-	(41 922)	7.1%	(41 922)	7.1%	-	-	(100.0%)
Finance charges	(6 725)	(6 725)	-		-	-	-	-	-	-	-	-	-
Transfers and grants  Net Cash from/(used) Operating Activities	356 033	392 741	-	-	-	-	117 273	29.9%	117 273	29.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	356 033	392 /41	-	-	-		117 273	29.9%	11/2/3	29.9%	-	-	(100.0%)
Cash Flow from Investing Activities													
Receipts	(30)	-	20	(65.5%)		-	-	-	20	-	(12)	-	(100.0%)
Proceeds on disposal of PPE		-	-			-	-	-	-	-		-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-		-		-		-			-	-	-
Decrease (increase) in non-current investments	(30)	-	20	(65.5%)		-		-	20		(12)	-	(100.0%)
Payments	(81 653)	(81 653)		-		-	(2 795)	3.4%	(2 795)		-	-	(100.0%)
Capital assets	(81 653)	(81 653)	-	-	-	-	(2 795)	3.4%	(2 795)	3.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(81 684)	(81 653)	20	-	-		(2 795)	3.4%	(2 775)	3.4%	(12)	-	24 022.2%
Cash Flow from Financing Activities													
Receipts	(4 112)	(1 500)	978	(23.8%)	(48)	1.2%	(33)	2.2%	897	(59.8%)	8		(497.2%)
Short term loans	(1112)	(1000)	-	(20.070)	(10)	1.270	(00)	2.270	-	(07.070)		-	(177.270)
Borrowing long term/refinancing	(1 500)	(1 500)	_	_		_	-	_		-	_	_	_
Increase (decrease) in consumer deposits	(2 612)	,	978	(37.4%)	(48)	1.8%	(33)	_	897	-	8	_	(497.2%)
Payments					-						_		
Repayment of borrowing	-					-		-		-	-		-
Net Cash from/(used) Financing Activities	(4 112)	(1 500)	978	(23.8%)	(48)	1.2%	(33)	2.2%	897	(59.8%)	8	-	(497.2%)
Net Increase/(Decrease) in cash held	270 237	309 587	998	.4%	(48)	_	114 445	37.0%	115 395	37.3%	(3)	_	(3 409 251.1%)
Cash/cash equivalents at the year begin:	6 600	6 600	12 482	189.1%	(42 800)	(648.5%)	(42 848)	(649.2%)	12 482	189.1%	15 229	233.2%	
. , , ,													
Cash/cash equivalents at the year end:	276 837	316 188	(20 031)	(7.2%)	(42 848)	(15.5%)	71 597	22.6%	71 597	22.6%	15 226	242.0%	370.2%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	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	15 155	3.7%	12 346	3.0%	9 795	2.4%	376 900	91.0%	414 195	44.5%	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	11 704	20.1%	5 435	9.3%	3 310	5.7%	37 774	64.9%	58 222	6.3%	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	4 101	7.6%	1 854	3.4%	1 577	2.9%	46 755	86.1%	54 288	5.8%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	3 881	3.4%	3 258	2.9%	2 896	2.6%	102 942	91.1%	112 976	12.1%	-	-	-	
Receivables from Exchange Transactions - Waste Management	2 560	3.2%	2 126	2.7%	1 889	2.4%	72 242	91.7%	78 817	8.5%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-	-		-	-		-	-		
Interest on Arrear Debtor Accounts	2 101	1.5%	2 091	1.5%	1 989	1.4%	135 422	95.6%	141 603	15.2%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-		-	-		-	-		-	-	-	
Other	1 694	2.4%	747	1.0%	517	.7%	68 320	95.9%	71 277	7.7%	-	-	-	
Total By Income Source	41 194	4.4%	27 857	3.0%	21 973	2.4%	840 354	90.2%	931 379	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 765	10.7%	4 524	10.2%	3 861	8.7%	31 338	70.4%	44 488	4.8%	-	-	-	
Commercial	12 879	17.5%	4 963	6.7%	2 720	3.7%	53 143	72.1%	73 705	7.9%	-	-	-	
Households	21 935	2.9%	17 722	2.3%	14 997	2.0%	706 188	92.8%	760 842	81.7%	-	-	-	
Other	1 616	3.1%	648	1.2%	396	.8%	49 685	94.9%	52 344	5.6%	-	-	-	
Total By Customer Group	41 194	4.4%	27 857	3.0%	21 973	2.4%	840 354	90.2%	931 379	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	38 877	8.2%	-			-	434 083	91.8%	472 960	90.7%
Bulk Water		-	-			-		-		-
PAYE deductions		-	-			-		-		-
VAT (output less input)		-	-			-		-		-
Pensions / Retirement		-	-			-		-		-
Loan repayments	870	16.8%	870	16.8%	870	16.8%	2 563	49.5%	5 173	1.0%
Trade Creditors	8 971	52.1%	4 281	24.9%	281	1.6%	3 679	21.4%	17 211	3.3%
Auditor-General	3 690	29.0%	2 156	16.9%	1 172	9.2%	5 710	44.9%	12 728	2.4%
Other	435	3.3%	265	2.0%	607	4.5%	12 067	90.2%	13 374	2.6%
Total	52 843	10.1%	7 572	1.5%	2 930	.6%	458 101	87.9%	521 446	100.0%

Contact Details

Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378
Financial Manager	Mr TR Marumo	056 216 9140

Source Local Government Database

All figures in this report are unaudited.

# FREE STATE: NGWATHE (FS203) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2020/21								201	9/20			
	Bud	aet	First (	Quarter	Second	Quarter	Third	Quarter	Year	to Date	Third (	Quarter	† I
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2019/20 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 2020/21
0 11 0 15 111													
Operating Revenue and Expenditure													
Operating Revenue	804 456	840 598	213 899	26.6%	259 087	32.2%	183 221	21.8%	656 206	78.1%	221 281	73.6%	
Property rates	98 826	98 826	27 123	27.4%	24 492	24.8%	24 170	24.5%	75 785	76.7%	23 430	73.0%	3.2%
	-	-	-	-		-	-	-	-	-	-	-	-
Service charges - electricity revenue	258 567	258 567	33 178	12.8%	83 641	32.3%	52 105	20.2%	168 924	65.3%	108 328	70.7%	(51.9%)
Service charges - water revenue	75 586	75 586	14 191	18.8%	19 394	25.7%	15 898	21.0%	49 483	65.5%	17 350	79.2%	(8.4%)
Service charges - sanitation revenue	54 036	54 036	16 350	30.3%	13 573	25.1%	13 637	25.2%	43 559	80.6%	10 180	61.4%	34.0%
Service charges - refuse revenue	43 326	43 326	10 204	23.6%	10 007	23.1%	9 685	22.4%	29 896	69.0%	11 543	73.9%	(16.1%)
			. 84		1.		-				1.		
Rental of facilities and equipment	724	724		11.6%	84	11.6%	77	10.6%	245	33.8%	83	26.1%	(7.0%)
Interest earned - external investments	1 765 46 765	1 765 46 765	1 094 11 760	62.0% 25.1%	238 11 687	13.5% 25.0%	360 11 295	20.4% 24.2%	1 692 34 743	95.9% 74.3%	198 14 535	103.3% 97.7%	82.0%
Interest earned - outstanding debtors	46 /65	46 /65	11 /60	25.1%	11687	25.0%	11 295	24.2%	34 /43	/4.3%	14 535	97.7%	(22.3%)
Dividends received Fines, penalties and forfeits	2 145	2 145	29	1.3%	59	2.8%	110	5.1%	198	9.2%	66	24.0%	66.4%
Licences and permits	2 145	2 140	29	1.376	29	2.876	110	5.176	198	9.2%	00	24.0%	00.476
Agency services				-					-				-
Transfers and subsidies	219 653	255 795	99 700	45.4%	95 597	43.5%	55 492	21.7%	250 790	98.0%	35 248	83.0%	57.4%
Other revenue	3 062	3 062	187	6.1%	314	10.3%	391	12.8%	892	29.1%	33 246	4.2%	22.6%
Gains	3 002	3 002	107	0.170	314	10.570	371	12.070	072	27.170	317	4.2.4	22.070
	-	-		-		-		-		-		-	-
Operating Expenditure	823 642	859 784	123 123	14.9%	163 823	19.9%	181 963	21.2%	468 909	54.5%	153 065	47.9%	18.9%
Employee related costs	231 587	231 587	61 867	26.7%	61 637	26.6%	62 918	27.2%	186 422	80.5%	60 076	77.0%	4.7%
Remuneration of councillors	17 148	17 148	2 580	15.0%	5 146	30.0%	3 866	22.5%	11 592	67.6%	3 744	68.8%	3.3%
Debt impairment	102 984	102 984	-	-		-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 186	19 186	-	-		-		-		-	-	-	-
Finance charges	28 770	28 770	253	.9%	4	-	(1)	-	256	.9%	255	301.8%	(100.3%)
Bulk purchases	225 162	225 162	36 025	16.0%	36 281	16.1%	60 901	27.0%	133 207	59.2%	51 616	41.2%	18.0%
Other Materials	95 597	139 736	13 402	14.0%	46 256	48.4%	34 765	24.9%	94 423	67.6%	23 667	55.4%	46.9%
Contracted services	21 901	19 921	2 703	12.3%	8 000	36.5%	11 777	59.1%	22 480	112.8%	3 774	60.9%	212.1%
Transfers and subsidies	180 81 126	1 180 74 111	45 6 248	25.0% 7.7%	45 6 453	25.0% 8.0%	45 7 691	3.8%	135 20 393	11.4% 27.5%	45 9 889	41.8% 24.8%	(22.2%)
Other expenditure Losses	81 126	/4 111	6 248	1.1%	6 453	8.0%	/ 691	10.4%	20 393	27.5%	9 889	24.8%	(22.2%)
LOSSES	,	-	-	-	•	-						-	-
Surplus/(Deficit)	(19 186)	(19 186)	90 776		95 264		1 257		187 298		68 216		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	119 119	135 419	9 766	8.2%	22 519	18.9%	12 298	9.1%	44 584	32.9%	70 096	125.0%	(82.5%)
Transfers and subsidies - capital (monetary alloc) (Departm Agencies, HH, PE	-	-	-	-	-	-	-	-	-		-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-		-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	99 932	116 232	100 542		117 784		13 555		231 881		138 312		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	99 932	116 232	100 542		117 784		13 555		231 881		138 312		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	99 932	116 232	100 542		117 784		13 555		231 881		138 312		
Share of surplus/ (deficit) of associate	77 732	.10 232	100 342		717704		15 555		231001		130 312		
Surplus/(Deficit) for the year	99 932	116 232	100 542		117 784	-	13 555		231 881		138 312	-	-
Surplus/(Deficit) for the year	99 932	110 232	100 542		117 784		13 333		231 881		138 312		

					202	20/21					201	9/20	
	Bud	get	First C	uarter	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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	120 819	135 686	11 914	9.9%	16 545	13.7%	10 816	8.0%	39 275	28.9%	13 747	31.7%	(21.3%
National Government	119 119	135 419	11 914	10.0%	16 030	13.5%	10 549		38 493	28.4%	12 802	41.7%	
Provincial Government	119 119	133 419	11 914	10.0%	10 030	13.3%	10 349	7.076	30 493	20.476	12 002	41.776	(17.0%)
District Municipality													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,												4.3%	
Transfers recognised - capital  Transfers recognised - capital	119 119	135 419	11 914	10.0%	16 030	13.5%	10 549	7.8%	38 493	28.4%	12 802	31.1%	(17.10)
Borrowing	119 119	135 419	11914	10.0%	16 030	13.5%	10 549	7.8%	38 493	28.4%	12 802	31.1%	(17.6%
Internally generated funds	1 700	267			514	30.3%	267	100.0%	781	292.6%	945		(71.7%
internally generated funds	1 700	207			314	30.370	207	100.076	701	272.070	743		(/1.//0
								-					
Capital Expenditure Functional	120 819	135 686	11 914	9.9%	16 545	13.7%	10 816	8.0%	39 275	28.9%	13 747	31.7%	(21.3%
Municipal governance and administration	2 085	2 085	-				-	-		-		-	
Executive and Council	-	-	-	-	-	-	-	-	-		-	-	-
Finance and administration	2 085	2 085	-	-	-	-	-	-	-		-	-	-
Internal audit	-	-	-		-	-		-	-	-	-	-	-
Community and Public Safety	3 589	1 889	-		1 057	29.4%	-	-	1 057	55.9%	215	34.4%	(100.0%
Community and Social Services	-	-	-		-	-		-	-	-	-	21.3%	-
Sport And Recreation	3 589	1 889	-	-	1 057	29.4%		-	1 057	55.9%	215	92.1%	(100.0%
Public Safety	-	-	-	-	-	-		-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	676	676	153	22.6%	-	-		-	153	22.6%	552	19.5%	(100.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	676	676	153	22.6%	-	-	-	-	153	22.6%	552	19.5%	(100.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	114 469	131 036	11 761	10.3%	15 488	13.5%	10 816		38 065	29.0%	12 980	35.3%	
Energy sources	7 000	5 500	-	-	-	-	67		67	1.2%	733	6.7%	(90.9%
Water Management	98 441	116 508	9 336	9.5%	15 012	15.2%	10 749	9.2%	35 097	30.1%	9 793	39.9%	9.89
Waste Water Management	9 028	9 028	2 426	26.9%	476	5.3%	-	-	2 902	32.1%	2 454	32.5%	(100.0%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-		-	-	-	-	-	-		-	-	-	-

Part 3:	Cash	Receipts	and	Payments

		2020/21									201	9/20	
	Bud	get	First C	uarter	Second	Quarter	Third 0	Quarter	Year t	o Date	Third C	Quarter	J
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 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										_			
Receipts	_		205 075		290 676	_	218 997		714 748	_		_	(100.0%)
Property rates			16 326	_	23 372	_	26 997	_	66 695				(100.0%)
Service charges	-	_	72 799	_	152 156		204 300	_	429 255	_		_	(100.0%)
Other revenue	-	_	114 987	_	115 149		(12 409)	_	217 727	_		_	(100.0%)
Transfers and Subsidies - Operational	_			_			(12.107)		211.121	_	_		(100.070)
Transfers and Subsidies - Capital				_		_		_					_
Interest	-	_	963	_	_		108	_	1 071	_		_	(100.0%)
Dividends	_			_				_		_	_	_	(
Payments			(209 123)	_	(228 249)		(234 424)	-	(671 795)	_		_	(100.0%)
Suppliers and employees	-		(209 123)	_	(228 249)	-	(234 424)	-	(671 795)	_	_	_	(100.0%)
Finance charges				-				-		-		-	
Transfers and grants	-		-	-	-	-	-	-		-	-	-	-
Net Cash from/(used) Operating Activities	-	-	(4 048)	-	62 428		(15 427)	-	42 953	-		-	(100.0%)
Cash Flow from Investing Activities													
Receipts			_	_						_		_	_
Proceeds on disposal of PPE	-												
Decrease (Increase) in non-current debtors (not used)	-		-	-	-	-	-	-		-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-		(11 914)		(16 545)		(10 816)	-	(39 275)	-		-	(100.0%)
Capital assets	-	-	(11 914)	-	(16 545)	-	(10 816)	-	(39 275)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities		-	(11 914)	-	(16 545)		(10 816)	-	(39 275)	-		-	(100.0%)
Cash Flow from Financing Activities													
Receipts	(400)		10 127	(2 532.6%)	4	(.9%)	2		10 132		(4)		(155.4%)
Short term loans			-		-		-	-		-		-	
Borrowing long term/refinancing	-		9 642	-	-	-	-	-	9 642	-	-	-	-
Increase (decrease) in consumer deposits	(400)		484	(121.1%)	4	(.9%)	2	-	490	-	(4)	-	(155.4%)
Payments	-		-	-			-	-		-		-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(400)		10 127	(2 532.6%)	4	(.9%)	2	-	10 132	-	(4)	-	(155.4%)
Net Increase/(Decrease) in cash held	(400)		(5 835)	1 459.4%	45 887	(11 475.9%)	(26 241)	-	13 811	-	(4)	-	726 382.7%
	10 110	10 110	20 945	207.2%	15 113	149.5%	61 000	603.4%	20 945	207.2%	40 738	477.4%	49.7%
Cash/cash equivalents at the year begin:	10 110	10 110	20 743	201.270	13 113	149.5%	61 000	003.476	2U 945	207.276	40 / 38	4//.4%	47.770

•	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	its Written Off to		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 981	6.6%	6 964	3.1%	204 580	90.3%	-	-	226 525	25.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 883	11.7%	4 489	3.5%	108 287	84.8%	-	-	127 659	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 633	7.0%	4 240	2.5%	151 395	90.5%	-	-	167 268	18.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 090	8.7%	4 238	3.7%	101 476	87.6%		-	115 804	13.0%	-	-		-
Receivables from Exchange Transactions - Waste Management	6 796	7.0%	3 095	3.2%	87 515	89.8%		-	97 405	10.9%	-	-		-
Receivables from Exchange Transactions - Property Rental Debtors	-	-		-	-	-		-			-	-		-
Interest on Arrear Debtor Accounts	8 108	4.3%	3 969	2.1%	178 196	93.7%		-	190 272	21.3%	-	-		-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(51)	.2%	5	-	(31 871)	99.9%		-	(31 917)	(3.6%)	-	-		-
Total By Income Source	66 440	7.4%	26 999	3.0%	799 578	89.5%	-	-	893 017	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 507	10.2%	3 575	4.3%	71 195	85.5%	-	-	83 277	9.3%	-	-	-	-
Commercial	20 355	9.6%	6 757	3.2%	184 744	87.2%	-	-	211 856	23.7%	-	-	-	-
Households	37 733	6.0%	16 688	2.6%	577 900	91.4%	-	-	632 321	70.8%	-	-	-	-
Other	(155)	.4%	(21)	.1%	(34 261)	99.5%	-	-	(34 437)	(3.9%)	-	-	-	-
Total By Customer Group	66 440	7.4%	26 999	3.0%	799 578	89.5%	-	-	893 017	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30	) Days	31 - 60 Days	31 - 60 Days		) Days	Over 9	0 Days	To	tal
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 271	1.3%	18 867	1.4%	18 128	1.3%	1 300 247	96.0%	1 354 513	86.29
Bulk Water	2 802	34.1%	2 499	30.4%	2 802	34.1%	108	1.3%	8 212	.59
PAYE deductions	3 175	9.9%	3 735	11.6%	3 750	11.6%	21 534	66.9%	32 193	2.09
VAT (output less input)	=	-	-		-			-		-
Pensions / Retirement	3 065	100.0%	-		-			-	3 065	.29
Loan repayments	=	-	-		-			-		-
Trade Creditors	17 737	42.0%	3 071	7.3%	2 566	6.1%	18 820	44.6%	42 194	2.79
Auditor-General	1 314	17.5%	2 712	36.1%	922	12.3%	2 560	34.1%	7 506	.59
Other	-	-	-	-	-	-	124 387	100.0%	124 387	7.99
Total	45 363	2.9%	30 884	2.0%	28 169	1.8%	1 467 656	93.4%	1 572 071	100.09

Contact Details

Municipal Manager	Mr Brian Kannemeyer	056 816 2700
Financial Manager	Mr Hopolang Lebusa	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

## FREE STATE: METSIMAHOLO (FS204) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Part 1: Operating Revenue and Expenditure	2020/21								201	9/20			
	Bud	aet	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 2019/20 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 2020/21
Operating Revenue and Expenditure													
Operating Revenue	1 406 532	1 430 988	353 663	25.1%	294 333	20.9%	393 271	27.5%	1 041 267	72.8%	299 464	74.4%	
Property rates	210 599	208 311	56 423	26.8%	52 982	25.2%	52 466	25.2%	161 872	77.7%	44 493	71.9%	17.9%
	-		-	-		-		-	-	-	-	-	-
Service charges - electricity revenue	314 935	313 066	84 809	26.9%	67 600	21.5%	85 054	27.2%	237 463	75.9%	67 796	73.1%	
Service charges - water revenue	511 534	505 624	91 459	17.9%	76 960	15.0%	143 106	28.3%	311 525	61.6%	105 193	69.0%	36.0%
Service charges - sanitation revenue	42 370	44 410	8 971	21.2%	8 829	20.8%	9 042	20.4%	26 842	60.4%	7 448	74.4%	
Service charges - refuse revenue	37 636	36 667	8 669	23.0%	8 854	23.5%	8 725	23.8%	26 247	71.6%	8 532	88.5%	2.3%
Rental of facilities and equipment	6 288	6 250	1 467	23.3%	1 447	23.0%	1 442	23.1%	4 356	69.7%	1 543	65.4%	(6.6%)
Interest earned - external investments	2 500	2 500	719	28.8%	537	21.5%	593	23.7%	1 849	74.0%	847	134.9%	
Interest earned - external investments  Interest earned - outstanding debtors	38 725	38 725	5 686	14.7%	11 031	28.5%	12 126	31.3%	28 842	74.5%	13 289	101.8%	
Dividends received	100	100	3 000	14.770	11031	20.370	12 120	31.370	20 042	74.370	13 207	101.0%	(0.070)
Fines, penalties and forfeits	10 420	10 420	79	.8%	235	2.3%	298	2.9%	612	5.9%	177	3.7%	68.7%
Licences and permits	211	211	2	.8%	233	.9%	5	2.4%	8	4.0%	24	11.6%	(79.5%)
Agency services	211	211		.070		.770		2.470		4.070	24	11.0%	(77.370)
Transfers and subsidies	208 982	241 983	93 959	45.0%	62 675	30.0%	78 008	32.2%	234 642	97.0%	47 219	94.5%	65.2%
Other revenue	22 231	22 721	1 420	6.4%	3 182	14.3%	2 253	9.9%	6 854	30.2%	2 903	43.6%	(22.4%)
Gains	-		-	-	-	-	154	-	154	-		-	(100.0%)
Operating Expenditure	1 404 547	1 430 905	240 916	17.2%	311 721	22.2%	272 111	19.0%	824 748	57.6%	284 135	65.3%	(4.2%)
Employee related costs	379 706	373 153	77 705	20.5%	83 520	22.0%	82 956	22.2%	244 181	65.4%	88 855	67.0%	(6.6%)
Remuneration of councillors	21 047	21 406	4 845	23.0%	4 873	23.2%	4 861	22.7%	14 579	68.1%	4 677	70.7%	
Debt impairment	168 964	255 457	42 129	24.9%	42 129	24.9%	48 366	18.9%	132 623	51.9%	38 188	75.0%	
Depreciation and asset impairment	87 906	45 106								-	19 256	69.9%	
Finance charges	5 176	3 345	405	7.8%	(123)	(2.4%)	1 701	50.9%	1 984	59.3%	256	13.5%	564.8%
Bulk purchases	311 157	311 157	67 130	21.6%	90 672	29.1%	57 372	18.4%	215 174	69.2%	55 115	69.3%	4.1%
Other Materials	249 676	249 530	31 718	12.7%	64 849	26.0%	48 869	19.6%	145 436	58.3%	49 538	67.9%	(1.4%)
Contracted services	115 320	107 601	10 242	8.9%	18 963	16.4%	15 502	14.4%	44 707	41.5%	17 813	44.5%	(13.0%)
Transfers and subsidies	352	572	2	.6%	9	2.6%	14	2.5%	26	4.5%	2	109.2%	535.6%
Other expenditure	65 243	63 579	6 739	10.3%	6 829	10.5%	12 469	19.6%	26 037	41.0%	10 436	41.2%	19.5%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 985	83	112 747		(17 388)		121 160		216 520		15 329		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist	90 970	64 939		-		-		-		-		-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE	-											-	-
Transfers and subsidies - capital (in-kind - all)	25 000	49 685	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	117 955	114 707	112 747		(17 388)		121 160		216 520		15 329		
Taxation	-			-	-	-		-		-			-
Surplus/(Deficit) after taxation	117 955	114 707	112 747		(17 388)		121 160		216 520		15 329		
Attributable to minorities	-	-	-	- 1	-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	117 955	114 707	112 747		(17 388)		121 160		216 520		15 329		
Share of surplus/ (deficit) of associate	-	-	-		-	-		-	-	-	-	-	-
Surplus/(Deficit) for the year	117 955	114 707	112 747		(17 388)		121 160		216 520		15 329		

					202	20/21					201		
	Bud	get	First C	(uarter	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 2019/20 t Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	252 287	233 313	806	.3%	9 028	3.6%	2 790	1.2%	12 623	5.4%	5 077	11.4%	(45.0%
	115 970	114 624	766	.7%	8 796	7.6%	2 238		11 799	10.3%	2 629	18.7%	
National Government Provincial Government	115 970	114 624	/66		8 /96	7.6%	2 238	2.0%	11 /99	10.3%	2 629	18.7%	(14.9%
			-	-		-	-			-	-	-	-
District Municipality	3 000	3 000	-	-	-	-	-				-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers recognised - capital	118 970	117 624	766	.6%	8 796	7.4%	2 238	1.9%	11 799	10.0%	2 629	16.0%	(14.9%
Borrowing	70 972	70 972	-	-	-	-		1.2%	-				(777 40)
Internally generated funds	62 345	44 717	40	.1%	232	.4%	553		824	1.8%	2 448	8.7%	(77.4%
			-	-	-	-		-				-	-
Capital Expenditure Functional	252 287	233 313	806	.3%	9 028	3.6%	2 790	1.2%	12 623	5.4%	5 077	11.4%	(45.0%
Municipal governance and administration	9 448	9 452	-	-	232	2.5%	166	1.8%	398	4.2%	600	8.7%	(72.4%
Executive and Council				-		-						-	
Finance and administration	9 448	9 452		-	232	2.5%	166	1.8%	398	4.2%	600	8.7%	(72.4%
Internal audit				-		-						-	
Community and Public Safety	29 714	20 540	376	1.3%	1 151	3.9%	465	2.3%	1 992	9.7%	1 293	8.5%	(64.1%
Community and Social Services	15 852	5 415		-	-	-		-			-	-	
Sport And Recreation	5 545	7 727	376	6.8%	1 151	20.8%	465	6.0%	1 992	25.8%	1 293	12.2%	(64.19)
Public Safety	8 318	7 398		-		-						-	
Housing				-		-						-	-
Health				-		-						-	-
Economic and Environmental Services	91 558	73 580			1 912	2.1%			1 912	2.6%		3.0%	
Planning and Development	1 662	1 662		-	-	-				-		-	-
Road Transport	89 895	71 917		-	1 912	2.1%			1 912	2.7%		3.1%	-
Environmental Protection				-		-						-	-
Trading Services	118 567	126 742	429	.4%	5 733	4.8%	2 160	1.7%	8 322	6.6%	3 184	14.1%	(32.2%
Energy sources	45 668	19 026	390	.9%	3 647	8.0%	249	1.3%	4 286	22.5%	1 376	13.5%	
Water Management	7 183	14 430	40	.6%	-	-	-	-	40	.3%	462	21.6%	(100.0%
Waste Water Management	53 733	80 512	-		2 086	3.9%	1 911	2.4%	3 997	5.0%	1 346	13.6%	42.09
Waste Management	11 982	12 773			-	-		-				-	-
Other	3 000	3 000											

Dart 7	≀- Cach	Receipts	and Day	umonte

					202	0/21					201	9/20	
	Bud	get	First C	Quarter	Second	Quarter	Third (	Quarter	Year t	o Date	Third (	Quarter	Ť l
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 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										Dauger		Dauget	
	4 070 074			41.001						45.004			(400.001)
Receipts	1 372 371	1 317 480	232 551	16.9%	314 042	22.9%	313 901	23.8%	860 494	65.3%	-	-	(100.0%)
Property rates	181 115	151 251	41 133	22.7%	48 636	26.9%	49 674	32.8%	139 443	92.2%	-	-	(100.0%)
Service charges	815 610	760 312	191 182	23.4%	208 848	25.6%	208 609	27.4%	608 639	80.1%	-	-	(100.0%)
Other revenue	48 094	46 710	(26 667)	(55.4%)	(40 106)	(83.4%)	(56 364)	(120.7%)	(123 137)	(263.6%)	-	-	(100.0%)
Transfers and Subsidies - Operational	208 982	277 495	14 434	6.9%	91 127	43.6%	107 296	38.7%	212 857	76.7%	-	-	(100.0%)
Transfers and Subsidies - Capital	115 970	79 112	11 750	10.1%	5 000	4.3%	4 092	5.2%	20 842	26.3%	-	-	(100.0%)
Interest	2 500	2 500	719	28.8%	537	21.5%	593	23.7%	1 849	74.0%	-	-	(100.0%)
Dividends	100	100									-	-	
Payments	(1 150 965)	(1 097 072)	(479 435)		(381 503)	33.1%	(340 459)	31.0%	(1 201 397)	109.5%	-	-	(100.0%)
Suppliers and employees	(1 150 965)	(1 097 072)	(479 435)	41.7%	(381 503)	33.1%	(340 459)	31.0%	(1 201 397)	109.5%	-	-	(100.0%)
Finance charges	-	-	-			-		-	-	-	-	-	-
Transfers and grants  Net Cash from/(used) Operating Activities	221 406	220 407	(246 884)	(111.5%)	(67 462)	(30.5%)	(26 558)	(12.0%)	(340 904)	(154.7%)	-	-	(100.0%)
ivet Cash from/(used) Operating Activities	221 406	220 407	(246 884)	(111.5%)	(67 462)	(30.5%)	(26 558)	(12.0%)	(340 904)	(154.7%)	-		(100.0%)
Cash Flow from Investing Activities													
Receipts	45	(45)	(45)	(100.0%)	45	100.0%		-		-	-	-	-
Proceeds on disposal of PPE	-	- 1			-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-		-		-	-	-		-	-	-	-
Decrease (increase) in non-current receivables	45	(45)	(45)	(100.0%)	45	100.0%	-	-		-	-	-	-
Decrease (increase) in non-current investments	-	-		-		-	-	-		-	-	-	-
Payments	(252 287)	(233 313)	(806)		(9 028)	3.6%	(2 790)	1.2%	(12 623)	5.4%	-	-	(100.0%)
Capital assets	(252 287)	(233 313)	(806)		(9 028)	3.6%	(2 790)	1.2%	(12 623)	5.4%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(252 242)	(233 358)	(851)	.3%	(8 982)	3.6%	(2 790)	1.2%	(12 623)	5.4%		-	(100.0%)
Cash Flow from Financing Activities													
Receipts	46 699	58 120	2 462	5.3%	338	.7%	(273)	(.5%)	2 526	4.3%	(20)		1 282.6%
Short term loans	- 10077				-		(270)	(.576)		-	(20)	_	- 202.070
Borrowing long term/refinancing	52 709	52 709	-	_	_	_	_	_		-	_	_	-
Increase (decrease) in consumer deposits	(6 011)	5 411	2 462	(41.0%)	338	(5.6%)	(273)	(5.0%)	2 526	46.7%	(20)	_	1 282.6%
Payments										-			
Repayment of borrowing				-		-		-		-		-	
Net Cash from/(used) Financing Activities	46 699	58 120	2 462	5.3%	338	.7%	(273)	(.5%)	2 526	4.3%	(20)	-	1 282.6%
Net Increase/(Decrease) in cash held	15 862	45 169	(245 273)	(1 546.3%)	(76 107)	(479.8%)	(29 621)	(65.6%)	(351 001)	(777.1%)	(20)	-	150 000.7%
Cash/cash equivalents at the year begin:	17 797	47 402	48 064	270.1%	(197 871)	(1 111.8%)	(273 978)	(578.0%)	48 064	101.4%	17 375	47.8%	(1 676.8%)
Cash/cash equivalents at the year end:	33 659	92 570	(197 874)	(587.9%)	(273 978)	(814.0%)	(303 599)	(328.0%)	(303 599)	(328.0%)	17 356	47.4%	(1 849.3%)

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors		Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	87 110	7.2%	21 285	1.8%	23 940	2.0%	1 080 518	89.1%	1 212 852	61.0%	9 662	.8%	279 158	23.0%
Trade and Other Receivables from Exchange Transactions - Electricity	17 152	16.1%	4 314	4.1%	3 701	3.5%	81 173	76.3%	106 340	5.4%	6 200	5.8%	23 417	22.0%
Receivables from Non-exchange Transactions - Property Rates	23 037	13.3%	5 968	3.4%	5 368	3.1%	139 440	80.2%	173 813	8.7%	3 787	2.2%	86 278	49.6%
Receivables from Exchange Transactions - Waste Water Management	4 613	7.9%	1 394	2.4%	1 305	2.2%	50 944	87.4%	58 256	2.9%	1 593	2.7%	67 712	116.2%
Receivables from Exchange Transactions - Waste Management	4 729	5.7%	1 586	1.9%	1 512	1.8%	74 528	90.5%	82 355	4.1%	375	.5%	19 135	23.2%
Receivables from Exchange Transactions - Property Rental Debtors	-		-		-			-			1 243	-	24 898	
Interest on Arrear Debtor Accounts	8 150	3.5%	3 925	1.7%	3 789	1.6%	217 634	93.2%	233 499	11.7%	-	-		
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	3 658	3.0%	1 064	.9%	1 094	.9%	114 424	95.2%	120 240	6.1%	233	.2%		
Total By Income Source	148 450	7.5%	39 536	2.0%	40 709	2.0%	1 758 660	88.5%	1 987 356	100.0%	23 095	1.2%	500 597	25.2%
Debtors Age Analysis By Customer Group														
Organs of State	5 866	12.4%	2 195	4.7%	2 096	4.4%	37 034	78.5%	47 191	2.4%		-	-	-
Commercial	47 958	25.5%	6 635	3.5%	4 922	2.6%	128 346	68.3%	187 860	9.5%	-	-	-	-
Households	94 627	5.4%	30 705	1.8%	33 691	1.9%	1 593 281	90.9%	1 752 304	88.2%	23 095	1.3%	500 597	28.6%
Other	-		-		-	-		-	-	-	-	-	-	
Total By Customer Group	148 450	7.5%	39 536	2.0%	40 709	2.0%	1 758 660	88.5%	1 987 356	100.0%	23 095	1.2%	500 597	25.2%

Part 5: Creditor Age Analysis

	0 - 30	Days	31 - 60 Days		61 - 90	) Days	Over 9	0 Days	Tota	al
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23 658	100.0%	-	-	-	-		-	23 658	22.59
Bulk Water	16 982	27.1%	1 000	1.6%	700	1.1%	43 956	70.2%	62 638	59.69
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-		-			-		-
Pensions / Retirement	-	-	-		-			-		
Loan repayments	-	-	-		-			-	-	-
Trade Creditors	3 799	33.7%	2 126	18.9%	33	.3%	5 319	47.2%	11 276	10.79
Auditor-General	7 077	93.0%	536	7.0%	-			-	7 613	7.29
Other	-	-	-	-	-	-	-	-	-	-
Total	51 516	49.0%	3 662	3.5%	733	.7%	49 276	46.8%	105 186	100.0%

Contact Details

Municipal Manager	Mr Stephen Molala	016 973 8313	
Financial Manager	Ms Keneuwe Lepesa	016 973 8312	

Source Local Government Database

All figures in this report are unaudited.

## FREE STATE: MAFUBE (FS205) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

					202	0/21					201	9/20	
	Bud	aet	First (	Duarter	Second	Quarter	Third	Quarter	Year	to Date	Third	Quarter	† l
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	Total	Actual	Total	Q3 of 2019/20 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 2020/21
Operating Revenue and Expenditure													
Operating Revenue	244 350	261 183	94 177	38.5%	29 210	12.0%	95 577	36.6%	218 964	83.8%	-	19.2%	(100.0%)
Property rates	33 522	33 522	2 285	6.8%	9 229	27.5%	9 537	28.4%	21 051	62.8%	-	9.2%	(100.0%)
	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	32	32	-	-	(2)	(6.5%)	0	.1%	(2)	(6.4%)	-	-	(100.0%)
Service charges - water revenue	45 366	45 366	4 631	10.2%	4 651	10.3%	10 101	22.3%	19 382	42.7%	-	8.7%	(100.0%)
Service charges - sanitation revenue	20 702	20 702	2 340	11.3%	2 793	13.5%	5 699	27.5%	10 833	52.3%	-	8.8%	(100.0%)
Service charges - refuse revenue	15 093	15 093	1 878	12.4%	(631)	(4.2%)	4 149	27.5%	5 396	35.8%	-	9.0%	(100.0%)
0.1177 797 1.11	167	-	-	-	- (0.1)	(57.404)	429	- 051 701	-	217.6%	-	-	- (400.001)
Rental of facilities and equipment Interest earned - external investments	226	167 226	31	18.3% .9%	(96)	(57.4%)	429	256.7% .4%	364	217.6%	-	14.6% 1.5%	(100.0%)
Interest earned - external investments Interest earned - outstanding debtors	16 766	16 766	6 203	37.0%	(5 831)	(34.8%)	8 682	.4% 51.8%	9 054	54.0%	-	12.7%	(100.0%)
Dividends received	3 174	3 174	0 203	37.076	(3 631)	(34.070)	0 002	31.070	7 034	34.076	-	12.770	(100.076)
Fines, penalties and forfeits	220	220											
Licences and permits	-	-	_	_		_		_		_	_	_	_
Agency services	_	-	_	-	_	_	_	_	-	_	_	-	-
Transfers and subsidies	108 307	125 140	76 745	70.9%	18 735	17.3%	56 781	45.4%	152 261	121.7%	_	31.4%	(100.0%)
Other revenue	773	773	62	8.0%	361	46.6%	198	25.6%	621	80.2%		21.6%	(100.0%)
Gains	-		-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	427 316	253 623	4 350	1.0%	86 052	20.1%	24 437	9.6%	114 839	45.3%		.6%	(100.0%)
	106 326	203 <b>023</b> 106 326	4 350		304		24 437 256		739		-		
Employee related costs Remuneration of councillors	6 733	6 733	1/9	.2%	304	.3%	256	.2%	/39	.7%	-	-	(100.0%)
Debt impairment	87 101	13 401	408	.5%	71 785	82.4%	491	3.7%	72 685	542.4%	-	.9%	(100.0%)
Depreciation and asset impairment	57 703	10 000	400	.376	11	02.470	471	3.770	72 003	.1%	-	.770	(100.076)
Finance charges	43 145	10 000	0		- 4	-	5	.1%	10	.1%			(100.0%)
Bulk purchases	10 606	10 606	296	2.8%	660	6.2%	5 892	55.6%	6 848	64.6%		-	(100.0%)
Other Materials	53 636	24 562	596	1.1%	2 432	4.5%	2 591	10.6%	5 619	22.9%	_	1.2%	(100.0%)
Contracted services	30 937	33 640	826	2.7%	4 786	15.5%	9 687	28.8%	15 298	45.5%	_	-	(100.0%)
Transfers and subsidies	3 383	3 183	-		2	.1%	596	18.7%	598	18.8%		-	(100.0%)
Other expenditure	27 746	35 172	2 045	7.4%	6 067	21.9%	4 919	14.0%	13 031	37.0%	-	2.8%	(100.0%)
Losses	-		-	-			-	-	-	-	-	-	-
Surplus/(Deficit)	(182 967)	7 560	89 826		(56 842)		71 140		104 125		-		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	47 550	47 550			23 843	50.1%	3 081	6.5%	26 924	56.6%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE		_	_	_	_	_		_		_	_	_	
Transfers and subsidies - capital (in-kind - all)	-		_				-	-	-			-	-
Surplus/(Deficit) after capital transfers and contributions	(135 417)	55 110	89 826		(32 998)		74 221		131 049		-		
Taxation	_		_					-	_	-	_	-	
Surplus/(Deficit) after taxation	(135 417)	55 110	89 826		(32 998)		74 221		131 049		-		
Attributable to minorities	(100 111)			-				-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(135 417)	55 110	89 826		(32 998)		74 221		131 049		-		
Share of surplus/ (deficit) of associate			- 320	-		-	-	-		-	-	-	-
Surplus/(Deficit) for the year	(135 417)	55 110	89 826		(32 998)		74 221		131 049		-		

·		·	·		202	20/21				·	201	19/20	
	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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	66 182	82 882	1 881	2.8%	10 251	15.5%	13 215	15.9%	25 347	30.6%		-	(100.0%)
National Government	66 182	66 182	1 881	2.8%	10 251	15.5%	12 065		24 197	36.6%			(100.0%
Provincial Government	00 102	00 102	1001	2.0%	10 251	13.3%	12 000	10.276	24 197	30.0%			(100.0%
District Municipality													-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, PH).  Transfers recognised - capital	66 182	66 182	1 881	2.8%	10 251	15.5%	12 065		24 197	36.6%			(100.0%
Borrowing	66 182	66 182	1881	2.8%	10 251	15.5%	12 065	18.2%	24 197	30.0%	-		(100.0%
Internally generated funds		16 700					1 150		1 150	6.9%			(100.0%
internally generated funds		10 700					1 130	0.7/0	1 130	0.770			(100.076
Capital Expenditure Functional	66 182	82 882	1 881	2.8%	10 251	15.5%	13 215	15.9%	25 347	30.6%	-	-	(100.0%
Municipal governance and administration		16 700					1 150	6.9%	1 150	6.9%			(100.0%
Executive and Council	-			-	-	-	-	-	-	-	-	-	-
Finance and administration	-	16 700		-	-	-	1 150	6.9%	1 150	6.9%	-	-	(100.0%
Internal audit	-	-	-	-	-	-	-	-	-		-	-	-
Community and Public Safety							-	-		-			
Community and Social Services	-			-		-		-		-	-	-	-
Sport And Recreation	-		-	-	-	-		-		-	-	-	-
Public Safety	-		-	-	-	-		-		-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 356	7 356		-	76	1.0%	1 729	23.5%	1 805	24.5%		-	(100.0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 356	7 356	-	-	76	1.0%	1 729	23.5%	1 805	24.5%	-	-	(100.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	58 826	58 826	1 881	3.2%	10 175	17.3%	10 336		22 392	38.1%		-	(100.0%
Energy sources	10 232	10 232	89	.9%	1 964	19.2%	1 771	17.3%	3 824	37.4%	-	-	(100.0%
Water Management	16 054	16 054	-	-	6 689	41.7%	6 411	39.9%	13 100	81.6%	-	-	(100.09
Waste Water Management	32 539	32 539	1 792	5.5%	1 522	4.7%	2 153	6.6%	5 468	16.8%	-	-	(100.09
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-			-	-	-	-	-		-		-	-

Part 3: Cash Receipts and Paym	ante

Part   Part	sted
Rthousands   Receipts   Property rates   Save charges and Subcidites - Cash Flow from Operating and Subcidites - Cash Flow from Operating and Subcidites - Cash Flow from Operating Activities   Cash Flow from Operating Activities   Cash Flow from Operating Activities   Cash Flow from Operating Activities   Cash Flow from Operating Activities   Cash Flow from Operating Activities   Cash Flow from Operating Activities   Cash Flow from Operating Activities   Cash Flow from Operating Activities   Cash Flow from Operating Activities   Cash Flow from Investing Ac	e as Q3 of 2020/21 sted - (100.0% - (100.0% - (100.0%
Cash Flow from Operating Activities	- (100.0% - (100.0%
Receipts - 5670 2006 69599 95285 - Properly rates - 1351 112 6525 7988 - Service charges - 1381 112 6525 7988 - Service charges - 1388 3531 6583 11902 - Service charges - 1288 3531 6583 11902 - Service charges - 1288 3531 6583 11902 - Service charges - 1288 3531 6583 11902 - Service charges and Subsidies - Operational - Service charges and Subsidies - Capital Interest - Service charges -	- (100.0% - (100.0%
Property rates	- (100.0% - (100.0%
Service charges	- (100.0%
Other revenue	
Transfers and Subsidies - Operational Transfers and Subsidies - Capital Interest  0 - 1 - 1 - 2	
Transfers and Subsidies - Capital Interest	-
Interest	
Dividends	- (100.0%
Payments   -   (94 013)   - (15 271)   (42 227)   - (151 511)   -	
Suppliers and employees	- (100.0%
Transfers and grants	- (100.0%
Net Cash from/(used) Operating Activities     -     -     (88 343)     -     4 745     -     27 373     -     (56 226)     -     -       Cash Flow from Investing Activities     -     -     -     -     -     -     -     37     -     1 910	
Cash Flow from Investing Activities Receipts (445) - 37 (8.3%) 37 - 1 910	
Receipts (445) - 37 (8.3%) 37 - 1910	- (100.0%
	- (100.0%
Proceeds on disposal of PPE	
Decrease (increase) in non-current debtors (not used)	
Decrease (increase) in non-current receivables (445) - 37 (8.3%) 37 - 1 910	- (100.0%
Decrease (increase) in non-current investments	
Payments (1881) - (10251) - (13215) - (25347)	- (100.0%
Capital assets         -         -         (1 881)         -         (10 251)         -         (13 215)         -         (25 347)         -         -	- (100.0%
Net Cash from/(used) Investing Activities (445) - (1 844) 414.9% (10 251) 2 306.2% (13 215) - (25 310) - 1 910	- (792.0%
Cash Flow from Financing Activities	
Receipts 975 - 47 4.8% (37) (3.8%) 39 - 49 - 4.521	- (99.1%
Short term loans	
Borrowing long term/refinancing	
Increase (decrease) in consumer deposits 975 - 47 4.8% (37) (3.8%) 39 - 49 - 4.521	- (99.19
Payments	
Repayment of borrowing	
Net Cash from/(used) Financing Activities 975 - 47 4.8% (37) (3.8%) 39 - 49 - 4.521	- (99.1%
Net Increase/(Decrease) in cash held 530 - (90 140) (17 001.3%) (5 543) (1 045.5%) 14 197 - (81 486) - 6 430	- 120.89
Cashicash equivalents at the year begin: 14 646 14 646 96 186 656.7% (19 737) (134.8%) (14 063) (96.0%) 96 186 656.7% 9 164	- 120.0,
Cash Cash equivalents at the year end: 15 177 14 646 6 046 39.8% (25 280) (166.6%) (78 755) (537.7%) (78 755) (537.7%) 15 594	- (253.5%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment - Counci	Bad Debts ito I Policy
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 995	3.5%	4 120	1.8%	3 360	1.5%	209 744	93.1%	225 219	31.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12	.4%	11	.4%	17	.6%	2 707	98.5%	2 747	.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 413	8.7%	2 418	3.9%	2 064	3.3%	52 141	84.1%	62 036	8.7%	-	-		
Receivables from Exchange Transactions - Waste Water Management	4 433	3.1%	2 178	1.5%	2 150	1.5%	132 552	93.8%	141 314	19.8%	-	-		
Receivables from Exchange Transactions - Waste Management	3 195	3.8%	1 583	1.9%	1 569	1.9%	77 334	92.4%	83 681	11.7%	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-		-		-	-		-	-		
Interest on Arrear Debtor Accounts	5 830	3.1%	2 832	1.5%	2 770	1.5%	175 775	93.9%	187 207	26.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-		-	-	-		-			-	-		
Other	677	5.3%	193	1.5%	180	1.4%	11 727	91.8%	12 777	1.8%		-	-	-
Total By Income Source	27 555	3.9%	13 335	1.9%	12 111	1.7%	661 980	92.6%	714 981	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 285	18.8%	985	8.1%	678	5.6%	8 213	67.5%	12 162	1.7%	-	-	-	-
Commercial	3 775	6.2%	1 889	3.1%	1 410	2.3%	54 207	88.5%	61 281	8.6%	-	-	-	-
Households	21 495	3.4%	10 461	1.6%	10 022	1.6%	599 560	93.5%	641 538	89.7%	-	-	-	-
Other	-	-	-		-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 555	3.9%	13 335	1.9%	12 111	1.7%	661 980	92.6%	714 981	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	-	-	-		-	-	57 489	100.0%	57 489	8.0%
Bulk Water	4 416	1.2%	29 865	8.1%	9 040	2.5%	324 022	88.2%	367 343	51.3%
PAYE deductions	1 326	3.6%	1 312	3.5%	1 452	3.9%	33 008	89.0%	37 097	5.2%
VAT (output less input)	-	-	-		-	-		-		-
Pensions / Retirement	1 142	.8%	1 159	.9%	1 159	.9%	132 466	97.5%	135 926	19.0%
Loan repayments	-	-	-		-	-		-		-
Trade Creditors	-	-	-		-	-		-		-
Auditor-General	855	18.4%	684	14.7%	682	14.7%	2 422	52.2%	4 643	.6%
Other	6 692	5.9%	2 666	2.3%	2 217	2.0%	101 881	89.8%	113 456	15.8%
Total	14 431	2.0%	35 686	5.0%	14 550	2.0%	651 288	91.0%	715 954	100.0%

Contact Details

Municipal Manager	Mr Mojalefa Matlole	058 813 9710
Financial Manager	Mr Amos Makoae	058 813 9703

Source Local Government Database

All figures in this report are unaudited.

## FREE STATE: FEZILE DABI (DC20) STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2021

Part1: Operating Revenue and Expenditure

Tarri. Operating revenue and Experientare					202	0/21					201	9/20	
	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 2019/20 to Q3 of 2020/21
												9	
Operating Revenue and Expenditure													
Operating Revenue	172 673	180 883	73 820	42.8%	43 133	25.0%	49 853	27.6%	166 807	92.2%	42 291	101.8%	17.9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-		-	-	-	-	-	=	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-		-
Interest earned - external investments	8 000	8 000	662	8.3%	333	4.2%	2 322	29.0%	3 317	41.5%	604	67.9%	284.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services Transfers and subsidies	15 150	24 470	1 500	9.9%	700	4.6%	7 350	30.0%	9 550	39.0%	3 000	61.5%	145.0%
Other revenue	149 523	148 413	71 658	47.9%	42 101	28.2%	40 181	27.1%	153 940	103.7%	38 687	106.7%	
Gains	149 523	148 413	/1 038		42 101	28.276		27.176	153 940	103.776	38 087	100.7%	
Gallis	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	188 341	194 510	34 592	18.4%	42 857	22.8%	39 473	20.3%	116 922	60.1%	33 391	70.5%	18.2%
Employee related costs	119 191	117 676	26 341	22.1%	26 407	22.2%	26 113	22.2%	78 861	67.0%	23 438	65.6%	11.4%
Remuneration of councillors	8 758	8 758	1 268	14.5%	2 662	30.4%	2 034	23.2%	5 964	68.1%	1 880	67.0%	8.2%
Debt impairment	-	-		-	-	-		-			-	-	-
Depreciation and asset impairment	3 000	3 000		-	-	-		-			-	-	-
Finance charges	-	-		-	-	-		-			-	-	-
Bulk purchases	-	-	-	-	-	-		-	-	-	-	-	-
Other Materials	1 981	2 723	85	4.3%	778	39.3%	664	24.4%	1 527	56.1%	478	89.9%	39.0%
Contracted services	27 352	25 249	2 647	9.7%	7 560	27.6%	4 908	19.4%	15 115	59.9%	3 306	114.2%	
Transfers and subsidies	3 490	3 825	116	3.3%	1 014	29.1%	500	13.1%	1 630	42.6%	435	79.5%	
Other expenditure	24 569	33 279	4 134	16.8%	4 437	18.1%	5 253	15.8%	13 824	41.5%	3 855	68.3%	36.3%
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 668)	(13 627)	39 228		276		10 381		49 885		8 900		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov and Dist)	2 506	2 206	1 544	61.6%	-	-	662	30.0%	2 206	100.0%	695	100.0%	(4.7%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH, PE				-		_		-					
Transfers and subsidies - capital (in-kind - all)	_	_		_		_	_	-	_	-	_	_	-
Surplus/(Deficit) after capital transfers and contributions	(13 162)	(11 421)	40 772		276		11 043		52 091		9 595		
Taxation	_				_						_		
Surplus/(Deficit) after taxation	(13 162)	(11 421)	40 772		276		11 043		52 091		9 595		
Attributable to minorities	(13 102)	(11 721)	70 772		270		11 043		J£ 071		, 373		
***************************************	(13 162)	(11 421)	40 772	-	276	-	11 043	-	52 091	-	9 595	-	
Surplus/(Deficit) attributable to municipality	(13 162)	(11 421)	40 //2		2/6		11 043		52 091		9 595		
Share of surplus/ (deficit) of associate				-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 162)	(11 421)	40 772		276		11 043		52 091		9 595		

		2020/21 2019/20											
	Bud	Budget		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 2019/20 to Q3 of 2020/21
Capital Revenue and Expenditure													
Source of Finance	160	914	_		18	11.0%	198	21.7%	216	23.6%	1 202	48.0%	(83.5%)
National Government	100	/14				11.070	170	21.770	210	23.070	1 202	40.070	(03.370)
Provincial Government													
District Municipality													
Transfers and subsidies - capital (monetary alloc)(Departm Agencies, HH,													
Transfers and subsidies - capital (monetary anocyclepanin Agencies, rin,  Transfers recognised - capital							_						
Borrowing								-				-	
Internally generated funds	160	914			18	11.0%	198	21.7%	216	23.6%	1 202	48.0%	(83.5%)
internally generated funds	100	714			10	11.070	170	21.770	210	23.070	1 202	40.070	(03.370)
Capital Expenditure Functional	160	914	-	-	18	11.0%	198	21.7%	216	23.6%	1 202	48.0%	
Municipal governance and administration	160	914			18	11.0%	198	21.7%	216	23.6%	1 202	48.0%	(83.5%)
Executive and Council	-	196	-	-		-	196	100.0%	196	100.0%	1 168	63.8%	(83.2%
Finance and administration	160	718	-	-	18	11.0%	3	.3%	20	2.8%	34	11.2%	(92.7%
Internal audit	-	-	-	-	-	-	-	-	-		-	-	-
Community and Public Safety	-					-	-			-			-
Community and Social Services	-			-		-	-	-	-	-		-	-
Sport And Recreation	-		-	-		-	-	-	-	-	-	-	-
Public Safety	-		-	-		-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-			-		-	-	-		-		-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-		-	-	-	-
Energy sources	-	-	-	-		-	-	-	-	-	-	-	-
Water Management	-	-	-	-		-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-		-	-	-	-	-	-	-	-
Other	-		-	-		-	-	-		-			-

Dart 2.	Cach	Receipts	and Day	ımonte

		2020/21									20		
	Bud	iget	First 0	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 2019/20 to Q3 of 2020/21
Cash Flow from Operating Activities										Dauget		budget	
, ,													
Receipts		-	-		-	-	40 002	-	40 002	-	-	-	(100.0%)
Property rates	-	-	-	-	-	-	-		-	-	-	-	-
Service charges	-	-	-	-	-	-			-	-	-	-	- (400 00)
Other revenue	-	-	-	-	-	-	39 896	-	39 896	-	-	-	(100.0%)
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	i	-		-	-	-	-
Interest	-	-	-	-	-	-	106	-	106	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-		-		-	-	-	
Payments		-	-	-		-	(6 810)	-	(6 810)	-	-		(100.0%)
Suppliers and employees	-	-	-	-	-	-	(6 810)	-	(6 810)	-	-	-	(100.0%)
Finance charges Transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	-	-	-	-	-	-	33 192	-	33 192	-	-	-	(100.0%)
ivet Cash Hom/(used) Operating Activities				-			33 192		33 192	-			(100.0%)
Cash Flow from Investing Activities													
Receipts		-	-		-		-		-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-		-		-	-		-	-	-	-	-	-
Payments		-			-	-	(196)	-	(196)	-	-	-	(100.0%)
Capital assets	-	-	-	-	-	-	(196)	-	(196)		-	-	(100.0%)
Net Cash from/(used) Investing Activities		-	-	-		-	(196)	-	(196)	-	-	-	(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							32 996		32 996				(100.0%)
	1	_	-	-	407.045	-		-		-	-	-	
Cash/cash equivalents at the year begin:	-	-	14 337	-	107 315	-	107 315	-	14 337	-	92 978	-	15.4%
Cash/cash equivalents at the year end:	-	-	107 315	-	107 315	-	140 312	-	140 312	-	92 978	-	50.9%

	0 - 30	Days	31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Deb Deb	ts Written Off to tors	Impairment -E 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	-	-	-	-	-	-	-	-	-	-	-	-	-	
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 90 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	(9 741)	100.0%	-	-	-	-	-	-	(9 741)	100.0
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(9 741)	100.0%			-			-	(9 741)	100.09

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.