FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**10 660 125**	**11 042 350**	**2 791 335**	**26,2%**	**2 717 099**	**25,5%**	**2 636 329**	**23,9%**	**8 144 763**	**73,8%**	**2 667 643**	**77,9%**	**(1,2%)**
Exchange Revenue													
Service charges - Electricity	4 145 552	4 277 512	1 125 611	27,2%	729 221	17,6%	842 028	19,7%	2 696 859	63,0%	728 337	69,9%	15,6%
Service charges - Water	1 439 110	1 439 110	370 013	25,7%	353 518	24,6%	428 016	29,7%	1 151 547	80,0%	242 003	63,9%	76,9%
Service charges - Waste Water Management	558 604	558 604	103 055	18,4%	156 812	28,1%	157 513	28,2%	417 380	74,7%	128 329	72,6%	22,7%
Service charges - Waste Management	197 710	197 710	47 480	24,0%	47 570	24,1%	48 007	24,3%	143 057	72,4%	44 657	73,3%	7,5%
Sale of Goods and Rendering of Services	67 527	70 464	13 815	20,5%	11 529	17,1%	16 761	23,8%	42 105	59,8%	8 857	39,1%	89,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	514 053	595 131	150 915	29,4%	159 809	31,1%	168 245	28,3%	478 968	80,5%	140 593	162,2%	19,7%
Interest earned from Current and Non Current Assets	78 241	78 241	16 299	20,8%	23 783	30,4%	30 388	38,8%	70 470	90,1%	16 085	222,1%	88,9%
Dividends	12	12	6	48,0%	1	6,1%	-	-	7	54,1%	2	317,4%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	48 414	48 414	11 118	23,0%	10 578	21,8%	9 885	20,4%	31 582	65,2%	9 962	62,0%	(,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	42 268	55 018	8 787	20,8%	9 329	22,1%	7 495	13,6%	25 612	46,6%	9 984	61,1%	(24,9%)
Non-Exchange Revenue													
Property rates	1 654 053	1 654 053	264 851	16,0%	607 108	36,7%	413 127	25,0%	1 285 087	77,7%	420 698	79,2%	(1,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 250	32 250	3 395	10,5%	8 322	25,8%	5 780	17,9%	17 498	54,3%	33 705	121,6%	(82,9%)
Licences or permits	1 507	1 507	429	28,5%	483	32,0%	409	27,2%	1 321	87,7%	322	172,7%	27,2%
Transfer and subsidies - Operational	1 275 488	1 300 047	479 773	37,6%	401 022	31,4%	306 047	23,5%	1 186 842	91,3%	569 653	85,6%	(46,3%)
Interest	150 408	150 408	47 821	31,8%	50 132	33,3%	54 790	36,4%	152 743	101,6%	44 291	237,2%	23,7%
Fuel Levy	443 643	443 643	147 881	33,3%	147 881	33,3%	147 881	33,3%	443 643	100,0%	270 165	100,0%	(45,3%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 900	9 900	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1 385	130 325	86	6,2%	-	-	(43)	-	42	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**9 754 653**	**10 594 054**	**3 132 832**	**32,1%**	**2 534 973**	**26,0%**	**3 288 368**	**31,0%**	**8 956 173**	**84,5%**	**2 823 626**	**80,2%**	**16,5%**
Employee related costs	2 513 360	2 495 954	645 247	25,7%	648 158	25,8%	678 018	27,2%	1 971 424	79,0%	675 233	79,4%	,4%
Remuneration of councillors	79 728	78 428	17 647	22,1%	21 742	27,3%	19 386	24,7%	58 774	74,9%	18 270	73,9%	6,1%
Bulk purchases - electricity	2 569 190	2 802 190	920 857	35,8%	775 106	30,2%	599 412	21,4%	2 295 375	81,9%	523 972	87,3%	14,4%
Inventory consumed	642 068	687 708	429 426	66,9%	16 467	2,6%	935 558	136,0%	1 381 452	200,9%	241 449	74,1%	287,5%
Debt impairment	1 917 562	2 117 562	479 391	25,0%	479 391	25,0%	523 100	24,7%	1 481 882	70,0%	345 648	75,0%	51,3%
Depreciation and amortisation	420 694	674 788	128 513	30,5%	261 852	62,2%	206 485	30,6%	596 850	88,4%	521 802	166,7%	(60,4%)
Interest	27 072	27 072	4 344	16,0%	16 332	60,3%	13 100	48,4%	33 776	124,8%	(8 624)	106,0%	(251,9%)
Contracted services	620 042	771 372	65 290	10,5%	166 862	26,9%	169 559	22,0%	401 711	52,1%	111 621	46,7%	51,9%
Transfers and subsidies	361	361	-	-	-	-	-	-	-	-	5	270,7%	(100,0%)
Irrecoverable debts written off	-	-	338 440	-	17 758	-	30 623	-	386 820	-	302 120	-	(89,9%)
Operational costs	592 875	566 918	103 671	17,5%	131 305	22,1%	113 878	20,1%	348 854	61,5%	92 105	54,6%	23,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	371 700	371 700	6	-	-	-	(751)	(,2%)	(745)	(,2%)	25	-	(3 124,2%)
Surplus/(Deficit)	**905 472**	**448 297**	**(341 497)**	**-**	**182 126**	**-**	**(652 039)**	**-**	**(811 410)**	**-**	**(155 984)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	1 034 842	787 369	65 238	6,3%	149 286	14,4%	148 543	18,9%	363 067	46,1%	201 023	44,9%	(26,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 940 314**	**1 235 666**	**(276 259)**		**331 412**		**(503 496)**		**(448 343)**		**45 039**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**1 940 314**	**1 235 666**	**(276 259)**		**331 412**		**(503 496)**		**(448 343)**		**45 039**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 940 314**	**1 235 666**	**(276 259)**		**331 412**		**(503 496)**		**(448 343)**		**45 039**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	120 000	120 000	30 000	25,0%	30 000	25,0%	30 000	25,0%	90 000	75,0%	30 000	75,0%	-
Surplus/(Deficit) for the year	**2 060 314**	**1 355 666**	**(246 259)**		**361 412**		**(473 496)**		**(358 343)**		**75 039**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**1 339 880**	**1 140 830**	**49 782**	**3,7%**	**226 400**	**16,9%**	**110 318**	**9,7%**	**386 501**	**33,9%**	**151 620**	**31,3%**	**(27,2%)**
National Government	1 019 284	771 811	31 014	3,0%	158 792	15,6%	73 262	9,5%	263 068	34,1%	122 737	32,4%	(40,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	14 000	14 000	790	5,6%	1 507	10,8%	1 923	13,7%	4 220	30,1%	4 121	59,8%	(53,3%)
Transfers recognised - capital	**1 033 284**	**785 811**	**31 804**	**3,1%**	**160 299**	**15,5%**	**75 185**	**9,6%**	**267 288**	**34,0%**	**126 857**	**30,6%**	**(40,7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	306 597	355 019	17 979	5,9%	66 102	21,6%	35 133	9,9%	119 214	33,6%	24 763	34,8%	41,9%
Capital Expenditure Functional	**1 339 880**	**1 140 830**	**49 782**	**3,7%**	**226 400**	**16,9%**	**110 318**	**9,7%**	**386 501**	**33,9%**	**151 620**	**31,3%**	**(27,2%)**
Municipal governance and administration	**54 371**	**54 007**	**506**	**,9%**	**2 484**	**4,6%**	**2 287**	**4,2%**	**5 277**	**9,8%**	**(6 150)**	**9,1%**	**(137,2%)**
Executive and Council	4 700	6 400	-	-	226	4,8%	461	7,2%	687	10,7%	370	5,4%	24,6%
Finance and administration	49 671	47 607	506	1,0%	2 258	4,5%	1 826	3,8%	4 590	9,6%	(6 520)	9,4%	(128,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**327 050**	**216 510**	**(6 137)**	**(1,9%)**	**19 421**	**5,9%**	**13 017**	**6,0%**	**26 301**	**12,1%**	**15 531**	**25,3%**	**(16,2%)**
Community and Social Services	7 500	9 823	-	-	5 664	75,5%	486	4,9%	6 149	62,6%	1 247	49,9%	(61,1%)
Sport And Recreation	30 953	32 925	368	1,2%	700	2,3%	454	1,4%	1 522	4,6%	2 233	20,2%	(79,7%)
Public Safety	21 130	17 130	-	-	56	,3%	4 929	28,8%	4 984	29,1%	-	-	(100,0%)
Housing	266 966	156 232	(6 504)	(2,4%)	13 001	4,9%	6 821	4,4%	13 318	8,5%	12 050	25,7%	(43,4%)
Health	500	400	-	-	-	-	328	81,9%	328	81,9%	-	-	(100,0%)
Economic and Environmental Services	**390 743**	**229 962**	**2 727**	**,7%**	**23 021**	**5,9%**	**15 435**	**6,7%**	**41 183**	**17,9%**	**44 366**	**30,1%**	**(65,2%)**
Planning and Development	57 003	56 457	890	1,6%	12 636	22,2%	5 887	10,4%	19 413	34,4%	3 382	21,6%	74,1%
Road Transport	333 740	173 506	1 837	,6%	10 385	3,1%	9 548	5,5%	21 770	12,5%	40 983	32,4%	(76,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**564 217**	**640 350**	**52 686**	**9,3%**	**181 475**	**32,2%**	**79 579**	**12,4%**	**313 739**	**49,0%**	**97 874**	**42,4%**	**(18,7%)**
Energy sources	278 845	343 645	19 584	7,0%	91 530	32,8%	34 665	10,1%	145 779	42,4%	28 245	42,7%	22,7%
Water Management	138 715	139 775	6 195	4,5%	42 760	30,8%	17 677	12,6%	66 632	47,7%	10 214	29,4%	73,1%
Waste Water Management	97 985	137 300	26 906	27,5%	43 479	44,4%	24 899	18,1%	95 285	69,4%	57 601	61,8%	(56,8%)
Waste Management	48 672	19 630	-	-	3 706	7,6%	2 338	11,9%	6 044	30,8%	1 814	18,2%	28,8%
Other	**3 500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**10 077 664**	**10 077 664**	**4 910 525**	**48,7%**	**4 654 462**	**46,2%**	**4 700 499**	**46,6%**	**14 265 486**	**141,6%**	**4 215 389**	**124,6%**	**11,5%**
Property rates	1 286 853	1 286 853	233 067	18,1%	239 314	18,6%	256 357	19,9%	728 737	56,6%	217 511	48,3%	17,9%
Service charges	5 283 339	5 283 339	1 261 889	23,9%	959 645	18,2%	1 094 964	20,7%	3 316 499	62,8%	953 768	76,9%	14,8%
Other revenue	609 573	609 573	2 582 566	423,7%	2 916 920	478,5%	2 580 102	423,3%	8 079 588	1 325,5%	2 170 742	290,5%	18,9%
Transfers and Subsidies - Operational	1 275 488	1 275 488	486 751	38,2%	392 959	30,8%	303 655	23,8%	1 183 365	92,8%	857 406	103,1%	(64,6%)
Transfers and Subsidies - Capital	1 034 842	1 034 842	324 744	31,4%	115 701	11,2%	411 723	39,8%	852 168	82,3%	-	57,4%	(100,0%)
Interest	587 556	587 556	21 503	3,7%	29 921	5,1%	53 699	9,1%	105 123	17,9%	15 961	222,7%	236,4%
Dividends	12	12	6	48,0%	1	6,1%	-	-	7	54,1%	2	317,4%	(100,0%)
Payments	**(7 978 163)**	**(7 978 163)**	**(1 746 957)**	**21,9%**	**(2 094 023)**	**26,2%**	**(1 893 177)**	**23,7%**	**(5 734 157)**	**71,9%**	**(1 798 231)**	**77,2%**	**5,3%**
Suppliers and employees	(7 977 802)	(7 977 802)	(1 746 957)	21,9%	(2 094 023)	26,2%	(1 893 177)	23,7%	(5 734 157)	71,9%	(1 798 231)	77,2%	5,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(361)	(361)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**2 099 501**	**2 099 501**	**3 163 568**	**150,7%**	**2 560 439**	**122,0%**	**2 807 322**	**133,7%**	**8 531 329**	**406,4%**	**2 417 159**	**291,0%**	**16,1%**
Cash Flow from Investing Activities													
Receipts	**9 900**	**9 900**	**(29)**	**(,3%)**	**4**	**-**	**(20)**	**(,2%)**	**(46)**	**(,5%)**	**(28)**	**(,5%)**	**(26,5%)**
Proceeds on disposal of PPE	9 900	9 900	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(29)	-	4	-	(20)	-	(46)	-	(28)	-	(26,5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 339 880)**	**(1 339 880)**	**(49 782)**	**3,7%**	**(226 400)**	**16,9%**	**(110 318)**	**8,2%**	**(386 501)**	**28,8%**	**(151 620)**	**26,0%**	**(27,2%)**
Capital assets	(1 339 880)	(1 339 880)	(49 782)	3,7%	(226 400)	16,9%	(110 318)	8,2%	(386 501)	28,8%	(151 620)	26,0%	(27,2%)
Net Cash from/(used) Investing Activities	**(1 329 981)**	**(1 329 981)**	**(49 811)**	**3,7%**	**(226 397)**	**17,0%**	**(110 339)**	**8,3%**	**(386 547)**	**29,1%**	**(151 648)**	**26,2%**	**(27,2%)**
Cash Flow from Financing Activities													
Receipts	**95 090**	**95 090**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	95 090	95 090	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(155 247)**	**(155 247)**	**(5 222)**	**3,4%**	**(82 193)**	**52,9%**	**(5 601)**	**3,6%**	**(93 016)**	**59,9%**	**(5 010)**	**51,7%**	**11,8%**
Repayment of borrowing	(155 247)	(155 247)	(5 222)	3,4%	(82 193)	52,9%	(5 601)	3,6%	(93 016)	59,9%	(5 010)	51,7%	11,8%
Net Cash from/(used) Financing Activities	**(60 157)**	**(60 157)**	**(5 222)**	**8,7%**	**(82 193)**	**136,6%**	**(5 601)**	**9,3%**	**(93 016)**	**154,6%**	**(5 010)**	**51,7%**	**11,8%**
Net Increase/(Decrease) in cash held	**709 363**	**709 363**	**3 108 535**	**438,2%**	**2 251 849**	**317,4%**	**2 691 382**	**379,4%**	**8 051 766**	**1 135,1%**	**2 260 501**	**709,2%**	**19,1%**
Cash/cash equivalents at the year begin:	711 161	711 161	(170 178)	(23,9%)	2 938 357	413,2%	5 190 206	729,8%	(170 178)	(23,9%)	4 248 392	167,8%	22,2%
Cash/cash equivalents at the year end:	1 420 524	1 420 524	2 938 357	206,9%	5 190 206	365,4%	7 881 588	554,8%	7 881 588	554,8%	6 508 890	417,8%	21,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	374 202	8,0%	128 826	2,8%	105 843	2,3%	4 054 345	86,9%	4 663 216	37,3%	284 787	6,1%	724 120	15,5%
Trade and Other Receivables from Exchange Transactions - Electricity	58 858	6,4%	21 541	2,4%	21 574	2,4%	810 819	88,8%	912 792	7,3%	1 040	,1%	238 172	26,1%
Receivables from Non-exchange Transactions - Property Rates	170 247	8,0%	49 955	2,4%	47 889	2,3%	1 849 456	87,3%	2 117 547	16,9%	57 536	2,7%	309 950	14,6%
Receivables from Exchange Transactions - Waste Water Management	68 456	5,9%	23 037	2,0%	22 134	1,9%	1 050 875	90,2%	1 164 503	9,3%	28 613	2,5%	113 810	9,8%
Receivables from Exchange Transactions - Waste Management	26 061	4,8%	9 872	1,8%	9 380	1,7%	492 786	91,6%	538 099	4,3%	13 308	2,5%	73 986	13,7%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	132 059	4,9%	65 041	2,4%	64 233	2,4%	2 444 462	90,3%	2 705 796	21,6%	-	-	7 171	,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 900	4,8%	6 496	1,6%	6 033	1,5%	365 664	92,1%	397 094	3,2%	231	,1%	13 685	3,4%
Total By Income Source	**848 784**	**6,8%**	**304 769**	**2,4%**	**277 087**	**2,2%**	**11 068 408**	**88,6%**	**12 499 047**	**100,0%**	**385 515**	**3,1%**	**1 480 895**	**11,8%**
Debtors Age Analysis By Customer Group														
Organs of State	102 876	7,4%	37 923	2,7%	36 905	2,6%	1 215 203	87,2%	1 392 906	11,1%	0	-	1 973	,1%
Commercial	222 588	9,2%	64 276	2,7%	58 003	2,4%	2 079 184	85,8%	2 424 051	19,4%	-	-	-	-
Households	523 320	6,0%	202 570	2,3%	182 179	2,1%	7 774 021	89,5%	8 682 090	69,5%	385 515	4,4%	1 478 923	17,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**848 784**	**6,8%**	**304 769**	**2,4%**	**277 087**	**2,2%**	**11 068 408**	**88,6%**	**12 499 047**	**100,0%**	**385 515**	**3,1%**	**1 480 895**	**11,8%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	213 442	100,0%	-	-	-	-	-	-	213 442	71,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 526	100,0%	-	-	-	-	-	-	9 526	3,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	58 435	100,0%	-	-	-	-	-	-	58 435	19,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 962	93,9%	278	1,5%	-	-	824	4,6%	18 064	6,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**298 365**	**99,6%**	**278**	**,1%**	**-**	**-**	**824**	**,3%**	**299 467**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**244 317**	**240 441**	**79 683**	**32,6%**	**22 748**	**9,3%**	**53 286**	**22,2%**	**155 717**	**64,8%**	**48 121**	**60,2%**	**10,7%**
Exchange Revenue													
Service charges - Electricity	43 246	43 246	9 012	20,8%	5 630	13,0%	8 067	18,7%	22 709	52,5%	7 739	50,9%	4,2%
Service charges - Water	20 061	17 654	2 227	11,1%	360	1,8%	1 938	11,0%	4 526	25,6%	1 518	15,6%	27,7%
Service charges - Waste Water Management	15 512	14 581	3 224	20,8%	3 204	20,7%	3 177	21,8%	9 605	65,9%	2 878	45,8%	10,4%
Service charges - Waste Management	15 152	14 091	3 111	20,5%	3 095	20,4%	3 073	21,8%	9 279	65,9%	2 792	45,3%	10,1%
Sale of Goods and Rendering of Services	169	470	191	113,3%	143	84,6%	51	10,8%	385	82,0%	38	59,9%	35,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	57	-	58	-	2	-	118	-	53	-	(95,8%)
Interest earned from Receivables	13 914	13 914	10 783	77,5%	3 103	22,3%	11 105	79,8%	24 991	179,6%	8 890	265,1%	24,9%
Interest earned from Current and Non Current Assets	256	344	-	-	-	-	-	-	-	-	22	22,4%	(100,0%)
Dividends	-	-	11	-	-	-	-	-	11	-	-	15,4%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	550	720	264	48,1%	172	31,3%	166	23,0%	602	83,6%	148	66,9%	12,0%
Licence and permits	6	3	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	78	110	109	140,6%	72	93,1%	-	-	181	164,5%	-	-	-
Non-Exchange Revenue													
Property rates	28 755	28 755	6 918	24,1%	6 927	24,1%	6 932	24,1%	20 777	72,3%	6 562	55,9%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	99	-	(100,0%)
Fines, penalties and forfeits	25	13	-	-	-	-	-	-	-	-	-	30,1%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	98 416	98 362	40 876	41,5%	9	-	15 727	16,0%	56 612	57,6%	15 244	69,4%	3,2%
Interest	8 178	8 178	2 899	35,4%	(26)	(,3%)	3 048	37,3%	5 920	72,4%	2 139	27,2%	42,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**244 146**	**240 441**	**39 462**	**16,2%**	**10 219**	**4,2%**	**16 078**	**6,7%**	**65 758**	**27,3%**	**17 101**	**1,0%**	**(6,0%)**
Employee related costs	82 956	82 056	26 064	31,4%	-	-	14	-	26 078	31,8%	-	-	(100,0%)
Remuneration of councillors	5 713	5 013	2 212	38,7%	-	-	-	-	2 212	44,1%	-	-	-
Bulk purchases - electricity	39 862	39 862	2 481	6,2%	4 112	10,3%	6 260	15,7%	12 853	32,2%	7 132	(90,7%)	(12,2%)
Inventory consumed	12 843	7 566	2 044	15,9%	1 742	13,6%	1 960	25,9%	5 745	75,9%	1 009	20,0%	94,3%
Debt impairment	24 940	24 940	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 815	34 815	-	-	-	-	-	-	-	-	-	-	-
Interest	10 000	14 000	1 435	14,4%	3 143	31,4%	5 002	35,7%	9 580	68,4%	4 621	95,7%	8,2%
Contracted services	17 771	16 226	3 147	17,7%	431	2,4%	1 399	8,6%	4 977	30,7%	2 071	19,6%	(32,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	118	-	39	-	233	-	391	-	9	-	2 567,0%
Operational costs	15 246	15 962	1 960	12,9%	752	4,9%	1 209	7,6%	3 921	24,6%	2 260	44,3%	(46,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**172**	**0**	**40 221**	**-**	**12 529**	**-**	**37 209**	**-**	**89 959**	**-**	**31 020**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	42 641	42 641	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 813**	**42 641**	**40 221**		**12 529**		**37 209**		**89 959**		**31 020**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**42 813**	**42 641**	**40 221**		**12 529**		**37 209**		**89 959**		**31 020**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 813**	**42 641**	**40 221**		**12 529**		**37 209**		**89 959**		**31 020**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 813**	**42 641**	**40 221**		**12 529**		**37 209**		**89 959**		**31 020**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**43 047**	**41 817**	**959**	**2,2%**	**664**	**1,5%**	**837**	**2,0%**	**2 460**	**5,9%**	**1 789**	**12,4%**	**(53,2%)**
National Government	41 273	41 273	935	2,3%	663	1,6%	833	2,0%	2 431	5,9%	1 777	12,7%	(53,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 273**	**41 273**	**935**	**2,3%**	**663**	**1,6%**	**833**	**2,0%**	**2 431**	**5,9%**	**1 777**	**12,7%**	**(53,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 774	544	24	1,4%	2	,1%	3	,6%	29	5,4%	12	2,3%	(72,0%)
Capital Expenditure Functional	**43 047**	**41 817**	**959**	**2,2%**	**664**	**1,5%**	**837**	**2,0%**	**2 460**	**5,9%**	**1 789**	**12,4%**	**(53,2%)**
Municipal governance and administration	**1 024**	**539**	**24**	**2,4%**	**2**	**,2%**	**3**	**,6%**	**29**	**5,4%**	**12**	**7,2%**	**(72,0%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 024	539	24	2,4%	2	,2%	3	,6%	29	5,4%	12	7,2%	(72,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**9 230**	**-**	**-**	**-**	**-**	**434**	**4,7%**	**434**	**4,7%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	9 230	-	-	-	-	434	4,7%	434	4,7%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**400**	**8 096**	**191**	**47,6%**	**147**	**36,8%**	**157**	**1,9%**	**495**	**6,1%**	**395**	**89,7%**	**(60,3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	400	8 096	191	47,6%	147	36,8%	157	1,9%	495	6,1%	395	89,7%	(60,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 623**	**23 952**	**745**	**1,8%**	**516**	**1,2%**	**243**	**1,0%**	**1 503**	**6,3%**	**1 382**	**8,8%**	**(82,4%)**
Energy sources	41 473	6 700	-	-	516	1,2%	243	3,6%	758	11,3%	474	7,3%	(48,8%)
Water Management	150	17 252	745	496,3%	-	-	-	-	745	4,3%	628	10,4%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	279	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**220 213**	**215 743**	**-**	**-**	**0**	**-**	**-**	**-**	**0**	**-**	**0**	**9,8%**	**(100,0%)**
Property rates	21 710	21 710	-	-	-	-	-	-	-	-	-	-	-
Service charges	77 341	51 371	-	-	-	-	-	-	-	-	-	-	-
Other revenue	840	1 332	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	77 437	98 362	-	-	-	-	-	-	-	-	-	22,7%	-
Transfers and Subsidies - Capital	42 641	42 641	-	-	-	-	-	-	-	-	-	-	-
Interest	243	328	-	-	0	,1%	-	-	0	-	0	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(189 079)**	**(192 323)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(179 079)	(178 323)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(10 000)	(14 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**31 134**	**23 420**	**-**	**-**	**0**	**-**	**-**	**-**	**0**	**-**	**0**	**28,8%**	**(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	**(43 047)**	**(41 817)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(43 047)	(41 817)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(43 047)**	**(41 817)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(11 913)**	**(18 397)**	**-**	**-**	**0**	**-**	**-**	**-**	**0**	**-**	**0**	**75,1%**	**(100,0%)**
Cash/cash equivalents at the year begin:	343	343	-	-	-	-	0	-	-	-	21 754	-	(100,0%)
Cash/cash equivalents at the year end:	**(11 570)**	**(18 054)**	**-**	**-**	**0**	**-**	**0**	**-**	**0**	**-**	**21 754**	**72,2%**	**(100,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 652	1,8%	3 807	4,2%	1 561	1,7%	84 341	92,3%	91 361	16,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 526	5,7%	1 201	4,5%	1 883	7,0%	22 259	82,8%	26 869	5,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 123	2,2%	4 144	4,2%	1 665	1,7%	90 563	91,9%	98 495	18,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 174	1,6%	2 362	3,2%	1 130	1,6%	68 056	93,6%	72 722	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 045	1,5%	2 156	3,1%	1 054	1,5%	66 155	94,0%	70 410	13,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	1,4%	37	2,5%	20	1,4%	1 374	94,6%	1 452	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 816	1,8%	7 441	3,5%	3 709	1,7%	199 439	93,0%	214 405	39,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 264)	12,3%	(3 568)	10,3%	(2 921)	8,4%	(23 836)	68,9%	(34 589)	(6,4%)	-	-	-	-
Total By Income Source	**7 093**	**1,3%**	**17 579**	**3,2%**	**8 101**	**1,5%**	**508 351**	**93,9%**	**541 124**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	249	3,7%	451	6,7%	97	1,4%	5 920	88,1%	6 717	1,2%	-	-	-	-
Commercial	(356)	(2,7%)	661	5,0%	386	2,9%	12 628	94,8%	13 319	2,5%	-	-	-	-
Households	6 837	1,4%	15 170	3,2%	6 834	1,4%	451 203	94,0%	480 044	88,7%	-	-	-	-
Other	364	,9%	1 297	3,2%	784	1,9%	38 599	94,0%	41 045	7,6%	-	-	-	-
Total By Customer Group	**7 093**	**1,3%**	**17 579**	**3,2%**	**8 101**	**1,5%**	**508 351**	**93,9%**	**541 124**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	6 038	2,3%	4 197	1,6%	253 360	96,1%	263 596	90,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(702)	(2,1%)	(467)	(1,4%)	(390)	(1,2%)	34 788	104,7%	33 230	11,4%
Auditor-General	-	-	-	-	-	-	3 728	100,0%	3 728	1,3%
Other	(326)	3,2%	(2 007)	19,8%	(748)	7,4%	(7 068)	69,6%	(10 148)	(3,5%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(1 028)**	**(,4%)**	**3 565**	**1,2%**	**3 060**	**1,1%**	**284 808**	**98,1%**	**290 405**	**100,0%**

Contact Details

Municipal Manager	Mr Boitumelo C Mokomela	053 330 0206
Chief Financial Officer	Mr Sithembile Tooi	053 330 0221

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**414 289**	**414 289**	**-**	**-**	**-**	**-**	**57 933**	**14,0%**	**57 933**	**14,0%**	**19**	**-**	**301 951,2%**
Exchange Revenue													
Service charges - Electricity	102 820	102 820	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	58 300	58 300	-	-	-	-	42 863	73,5%	42 863	73,5%	-	-	(100,0%)
Service charges - Waste Water Management	34 108	34 108	-	-	-	-	3 701	10,9%	3 701	10,9%	2	-	182 586,8%
Service charges - Waste Management	23 108	23 108	-	-	-	-	3 565	15,4%	3 565	15,4%	-	-	(100,0%)
Sale of Goods and Rendering of Services	-	-	-	-	-	-	38	-	38	-	8	-	403,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 317	21 317	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 590	1 590	-	-	-	-	126	7,9%	126	7,9%	-	-	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	265	265	-	-	-	-	134	50,6%	134	50,6%	10	1,7%	1 305,0%
Non-Exchange Revenue													
Property rates	48 897	48 897	-	-	-	-	7 506	15,4%	7 506	15,4%	-	-	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14	14	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	477	477	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	122 121	122 121	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 272	1 272	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**591 510**	**591 510**	**-**	**-**	**-**	**-**	**24 767**	**4,2%**	**24 767**	**4,2%**	**11 427**	**12,4%**	**116,7%**
Employee related costs	170 848	170 848	-	-	-	-	22 745	13,3%	22 745	13,3%	11 427	43,6%	99,0%
Remuneration of councillors	7 520	7 520	-	-	-	-	0	-	0	-	0	9,6%	100,0%
Bulk purchases - electricity	98 580	98 580	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	45 097	45 097	-	-	-	-	8	-	8	-	-	-	(100,0%)
Debt impairment	136 846	136 846	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 419	50 419	-	-	-	-	-	-	-	-	-	-	-
Interest	56 021	56 021	-	-	-	-	1	-	1	-	-	-	(100,0%)
Contracted services	9 492	9 492	-	-	-	-	1 173	12,4%	1 173	12,4%	-	-	(100,0%)
Transfers and subsidies	2 332	2 332	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	568	-	568	-	-	-	(100,0%)
Operational costs	14 355	14 355	-	-	-	-	272	1,9%	272	1,9%	-	,1%	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(177 222)**	**(177 222)**	**-**	**-**	**-**	**-**	**33 166**	**-**	**33 166**	**-**	**(11 408)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	37 259	37 259	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(139 962)**	**(139 962)**	**-**		**-**		**33 166**		**33 166**		**(11 408)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(139 962)**	**(139 962)**	**-**		**-**		**33 166**		**33 166**		**(11 408)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(139 962)**	**(139 962)**	**-**		**-**		**33 166**		**33 166**		**(11 408)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(139 962)**	**(139 962)**	**-**		**-**		**33 166**		**33 166**		**(11 408)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**37 259**	**37 259**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	37 259	37 259	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 259**	**37 259**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**37 259**	**37 259**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**11 100**	**11 100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 159**	**26 159**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	6 787	6 787	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	16 286	16 286	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 087	3 087	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**325 454**	**325 454**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**912**	**,5%**	**(100,0%)**
Property rates	24 789	24 789	-	-	-	-	-	-	-	-	41	,3%	(100,0%)
Service charges	107 529	107 529	-	-	-	-	-	-	-	-	169	,3%	(100,0%)
Other revenue	899	899	-	-	-	-	-	-	-	-	702	137,1%	(100,0%)
Transfers and Subsidies - Operational	127 728	127 728	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	53 931	53 931	-	-	-	-	-	-	-	-	-	-	-
Interest	10 578	10 578	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(308 340)**	**(308 340)**	**-**	**-**	**-**	**-**	**22 730**	**(7,4%)**	**22 730**	**(7,4%)**	**11 427**	**(25,2%)**	**98,9%**
Suppliers and employees	(274 632)	(274 632)	-	-	-	-	22 730	(8,3%)	22 730	(8,3%)	11 427	(28,2%)	98,9%
Finance charges	(33 708)	(33 708)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**17 113**	**17 113**	**-**	**-**	**-**	**-**	**22 730**	**132,8%**	**22 730**	**132,8%**	**12 339**	**317,0%**	**84,2%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(53 931)**	**(53 931)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(53 931)	(53 931)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(53 931)**	**(53 931)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(36 818)**	**(36 818)**	**-**	**-**	**-**	**-**	**22 730**	**(61,7%)**	**22 730**	**(61,7%)**	**12 339**	**(225,3%)**	**84,2%**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-	58 592	-	(100,0%)
Cash/cash equivalents at the year end:	**(36 818)**	**(36 818)**	**-**	**-**	**-**	**-**	**22 730**	**(61,7%)**	**22 730**	**(61,7%)**	**70 931**	**(226,3%)**	**(68,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	59 231	17,4%	8 528	2,5%	12 651	3,7%	259 072	76,3%	339 482	35,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 573	9,5%	3 680	4,6%	3 658	4,6%	65 048	81,4%	79 959	8,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 220	7,0%	2 107	3,5%	2 103	3,5%	51 661	86,0%	60 090	6,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 654	7,7%	1 822	3,8%	1 816	3,8%	40 211	84,6%	47 503	4,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	144	6,3%	72	3,1%	72	3,1%	2 004	87,4%	2 293	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	64	-	5	-	18	-	432 860	100,0%	432 948	45,0%	-	-	-	-
Total By Income Source	**74 887**	**7,8%**	**16 214**	**1,7%**	**20 318**	**2,1%**	**850 857**	**88,4%**	**962 276**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 309	5,1%	3 084	1,5%	3 703	1,8%	184 656	91,5%	201 751	21,0%	-	-	-	-
Commercial	2 809	5,5%	1 145	2,2%	1 212	2,4%	45 916	89,9%	51 082	5,3%	-	-	-	-
Households	61 492	8,8%	11 861	1,7%	15 273	2,2%	613 601	87,4%	702 226	73,0%	-	-	-	-
Other	278	3,8%	124	1,7%	131	1,8%	6 684	92,6%	7 217	,7%	-	-	-	-
Total By Customer Group	**74 887**	**7,8%**	**16 214**	**1,7%**	**20 318**	**2,1%**	**850 857**	**88,4%**	**962 276**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	71	,8%	44	,5%	8 339	98,6%	8 454	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**71**	**,8%**	**44**	**,5%**	**8 339**	**98,6%**	**8 454**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**257 562**	**257 562**	**56 850**	**22,1%**	**8 850**	**3,4%**	**-**	**-**	**65 700**	**25,5%**	**14 111**	**33,1%**	**(100,0%)**
Exchange Revenue													
Service charges - Electricity	37 981	37 981	177	,5%	126	,3%	-	-	302	,8%	-	-	-
Service charges - Water	27 509	27 509	2 810	10,2%	2 244	8,2%	-	-	5 054	18,4%	1 472	45,7%	(100,0%)
Service charges - Waste Water Management	12 026	12 026	1 054	8,8%	1 024	8,5%	-	-	2 077	17,3%	2 041	54,3%	(100,0%)
Service charges - Waste Management	7 940	7 940	617	7,8%	595	7,5%	-	-	1 213	15,3%	1 215	48,7%	(100,0%)
Sale of Goods and Rendering of Services	101	101	44	43,8%	22	22,1%	-	-	67	65,9%	35	67,3%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29 200	29 200	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	100	100	(0)	(,2%)	91	90,9%	-	-	91	90,7%	9	35,8%	(100,0%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	786	786	63	8,0%	86	10,9%	-	-	148	18,9%	123	49,9%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	144	144	10	7,0%	6	3,9%	-	-	16	10,9%	31	(158,7%)	(100,0%)
Non-Exchange Revenue													
Property rates	17 371	17 371	7 048	40,6%	958	5,5%	-	-	8 006	46,1%	1 858	33,8%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Transfer and subsidies - Operational	103 582	103 582	41 402	40,0%	-	-	-	-	41 402	40,0%	-	30,7%	-
Interest	10 800	10 800	3 625	33,6%	3 698	34,2%	-	-	7 324	67,8%	7 326	53,8%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**245 218**	**245 218**	**9 668**	**3,9%**	**12 347**	**5,0%**	**-**	**-**	**22 015**	**9,0%**	**26 971**	**115,6%**	**(100,0%)**
Employee related costs	90 284	90 284	7 792	8,6%	8 579	9,5%	-	-	16 371	18,1%	22 945	111,0%	(100,0%)
Remuneration of councillors	5 790	5 790	442	7,6%	442	7,6%	-	-	884	15,3%	1 325	93,6%	(100,0%)
Bulk purchases - electricity	42 000	42 000	-	-	203	,5%	-	-	203	,5%	353	12,0%	(100,0%)
Inventory consumed	10 560	10 560	271	2,6%	1 164	11,0%	-	-	1 435	13,6%	291	19,8%	(100,0%)
Debt impairment	25 086	25 086	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	24 988	24 988	-	-	-	-	-	-	-	-	-	-	-
Interest	16 000	16 000	-	-	16	,1%	-	-	16	,1%	26	3,7%	(100,0%)
Contracted services	10 752	10 752	698	6,5%	1 408	13,1%	-	-	2 106	19,6%	182	56,6%	(100,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19 158	19 158	466	2,4%	535	2,8%	-	-	1 001	5,2%	1 851	891,7%	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	600	600	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 344**	**12 344**	**47 182**	**-**	**(3 497)**	**-**	**-**	**-**	**43 685**	**-**	**(12 860)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	59 767	59 767	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**72 111**	**72 111**	**47 182**		**(3 497)**		**-**		**43 685**		**(12 860)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**72 111**	**72 111**	**47 182**		**(3 497)**		**-**		**43 685**		**(12 860)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 111**	**72 111**	**47 182**		**(3 497)**		**-**		**43 685**		**(12 860)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 111**	**72 111**	**47 182**		**(3 497)**		**-**		**43 685**		**(12 860)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**60 528**	**60 528**	**4 022**	**6,6%**	**28**	**-**	**-**	**-**	**4 050**	**6,7%**	**4 945**	**33,0%**	**(100,0%)**
National Government	58 578	58 578	3 407	5,8%	-	-	-	-	3 407	5,8%	4 796	32,9%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 578**	**58 578**	**3 407**	**5,8%**	**-**	**-**	**-**	**-**	**3 407**	**5,8%**	**4 796**	**32,9%**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 950	1 950	615	31,5%	28	1,5%	-	-	643	33,0%	149	34,3%	(100,0%)
Capital Expenditure Functional	**60 528**	**60 528**	**4 022**	**6,6%**	**28**	**-**	**-**	**-**	**4 050**	**6,7%**	**4 945**	**35,6%**	**(100,0%)**
Municipal governance and administration	**1 750**	**1 750**	**584**	**33,4%**	**28**	**1,6%**	**-**	**-**	**612**	**35,0%**	**-**	**91,4%**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 750	1 750	584	33,4%	28	1,6%	-	-	612	35,0%	-	91,4%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 470**	**4 470**	**10**	**,2%**	**-**	**-**	**-**	**-**	**10**	**,2%**	**-**	**-**	**-**
Community and Social Services	-	-	10	-	-	-	-	-	10	-	-	-	-
Sport And Recreation	4 470	4 470	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 770**	**1 770**	**702**	**39,6%**	**-**	**-**	**-**	**-**	**702**	**39,6%**	**2 964**	**67,7%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 770	1 770	702	39,6%	-	-	-	-	702	39,6%	2 964	67,7%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**52 538**	**52 538**	**2 726**	**5,2%**	**-**	**-**	**-**	**-**	**2 726**	**5,2%**	**1 981**	**25,6%**	**(100,0%)**
Energy sources	3 900	3 900	-	-	-	-	-	-	-	-	-	-	-
Water Management	23 488	23 488	115	,5%	-	-	-	-	115	,5%	766	4,1%	(100,0%)
Waste Water Management	22 822	22 822	2 611	11,4%	-	-	-	-	2 611	11,4%	1 214	47,1%	(100,0%)
Waste Management	2 329	2 329	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**279 359**	**279 359**	**45 704**	**16,4%**	**7 689**	**2,8%**	**-**	**-**	**53 393**	**19,1%**	**8 549**	**25,9%**	**(100,0%)**
Property rates	21 128	21 128	676	3,2%	289	1,4%	-	-	965	4,6%	2 299	34,2%	(100,0%)
Service charges	81 174	81 174	863	1,1%	542	,7%	-	-	1 404	1,7%	2 318	13,6%	(100,0%)
Other revenue	13 443	13 443	(16)	(,1%)	406	3,0%	-	-	390	2,9%	3 929	116,9%	(100,0%)
Transfers and Subsidies - Operational	103 726	103 726	41 402	39,9%	3 000	2,9%	-	-	44 402	42,8%	-	33,8%	-
Transfers and Subsidies - Capital	59 767	59 767	2 780	4,7%	3 360	5,6%	-	-	6 140	10,3%	-	8,4%	-
Interest	100	100	0	,3%	92	91,6%	-	-	92	91,9%	3	30,6%	(100,0%)
Dividends	20	20	-	-	-	-	-	-	-	-	-	-	-
Payments	**(194 544)**	**(194 544)**	**(12 017)**	**6,2%**	**(18 574)**	**9,5%**	**-**	**-**	**(30 591)**	**15,7%**	**(824)**	**7,0%**	**(100,0%)**
Suppliers and employees	(178 544)	(178 544)	(12 006)	6,7%	(18 574)	10,4%	-	-	(30 580)	17,1%	(824)	7,5%	(100,0%)
Finance charges	(16 000)	(16 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(11)	-	-	-	-	-	(11)	-	-	-	-
Net Cash from/(used) Operating Activities	**84 815**	**84 815**	**33 688**	**39,7%**	**(10 885)**	**(12,8%)**	**-**	**-**	**22 802**	**26,9%**	**7 725**	**(221,5%)**	**(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	**(60 528)**	**(60 528)**	**(2 719)**	**4,5%**	**(33)**	**,1%**	**-**	**-**	**(2 751)**	**4,5%**	**(4 672)**	**29,9%**	**(100,0%)**
Capital assets	(60 528)	(60 528)	(2 719)	4,5%	(33)	,1%	-	-	(2 751)	4,5%	(4 672)	29,9%	(100,0%)
Net Cash from/(used) Investing Activities	**(60 528)**	**(60 528)**	**(2 719)**	**4,5%**	**(33)**	**,1%**	**-**	**-**	**(2 751)**	**4,5%**	**(4 672)**	**29,9%**	**(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	**24 286**	**24 286**	**30 969**	**127,5%**	**(10 918)**	**(45,0%)**	**-**	**-**	**20 051**	**82,6%**	**3 053**	**(30,7%)**	**(100,0%)**
Cash/cash equivalents at the year begin:	1 594	1 594	-	-	64 957	4 074,0%	54 039	3 389,3%	-	-	26 917	-	100,8%
Cash/cash equivalents at the year end:	**25 881**	**25 881**	**30 116**	**116,4%**	**54 039**	**208,8%**	**54 039**	**208,8%**	**54 039**	**208,8%**	**29 970**	**(45,3%)**	**80,3%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**64 168**	**65 484**	**29 023**	**45,2%**	**11 052**	**17,2%**	**19 548**	**29,9%**	**59 624**	**91,1%**	**14 762**	**52,8%**	**32,4%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	48	72	25	52,7%	15	31,3%	31	43,2%	71	99,6%	28	87,7%	10,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5	11	1	26,0%	2	48,0%	2	22,2%	6	57,4%	1	23,6%	321,7%
Interest earned from Current and Non Current Assets	950	1 832	443	46,7%	491	51,6%	198	10,8%	1 132	61,8%	461	57,0%	(57,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	831	179	23,7%	181	23,9%	181	21,7%	540	65,0%	174	186,8%	3,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	270	300	18	6,7%	47	17,4%	161	53,7%	226	75,4%	8	128,1%	1 965,3%
Transfer and subsidies - Operational	62 140	62 440	28 356	45,6%	10 317	16,6%	18 975	30,4%	57 648	92,3%	14 091	52,1%	34,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**63 913**	**65 103**	**16 726**	**26,2%**	**19 294**	**30,2%**	**13 427**	**20,6%**	**49 448**	**76,0%**	**15 421**	**74,9%**	**(12,9%)**
Employee related costs	51 023	48 004	12 417	24,3%	12 677	24,8%	11 647	24,3%	36 741	76,5%	11 655	68,3%	(,1%)
Remuneration of councillors	4 892	5 340	1 104	22,6%	1 523	31,1%	1 369	25,6%	3 996	74,8%	1 244	65,3%	10,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	500	500	-	-	-	-	-	-	-	-	-	8,3%	-
Interest	50	50	14	28,4%	46	92,6%	0	,8%	61	121,9%	2	149,4%	(80,9%)
Contracted services	4 188	7 049	1 916	45,7%	1 755	41,9%	1 497	21,2%	5 168	73,3%	1 738	61,0%	(13,8%)
Transfers and subsidies	62	62	-	-	51	81,7%	(71)	(113,9%)	(20)	(32,2%)	-	12 974,5%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	3 198	4 098	1 275	39,9%	3 242	101,4%	(1 016)	(24,8%)	3 501	85,5%	782	63,6%	(229,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**255**	**381**	**12 297**	**-**	**(8 242)**	**-**	**6 121**	**-**	**10 176**	**-**	**(659)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	-	44 705	389	-	-	-	-	-	389	,9%	19 426	46,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**255**	**45 086**	**12 687**		**(8 242)**		**6 121**		**10 565**		**18 767**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**255**	**45 086**	**12 687**		**(8 242)**		**6 121**		**10 565**		**18 767**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**255**	**45 086**	**12 687**		**(8 242)**		**6 121**		**10 565**		**18 767**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**255**	**45 086**	**12 687**		**(8 242)**		**6 121**		**10 565**		**18 767**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**200**	**380**	**26**	**13,1%**	**25**	**12,5%**	**96**	**25,3%**	**147**	**38,7%**	**8 725**	**67,4%**	**(98,9%)**
National Government	-	-	-	-	-	-	-	-	-	-	8 725	67,2%	(100,0%)
Provincial Government	-	180	-	-	-	-	81	45,1%	81	45,1%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**180**	**-**	**-**	**-**	**-**	**81**	**45,1%**	**81**	**45,1%**	**8 725**	**67,2%**	**(99,1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	200	200	26	13,1%	25	12,5%	15	7,4%	66	33,0%	-	106,1%	(100,0%)
Capital Expenditure Functional	**200**	**380**	**66**	**33,1%**	**25**	**12,5%**	**96**	**25,3%**	**187**	**49,3%**	**8 725**	**67,4%**	**(98,9%)**
Municipal governance and administration	**200**	**300**	**66**	**33,1%**	**25**	**12,5%**	**85**	**28,3%**	**176**	**58,7%**	**-**	**106,1%**	**(100,0%)**
Executive and Council	-	30	-	-	-	-	49	161,9%	49	161,9%	-	-	(100,0%)
Finance and administration	200	270	66	33,1%	25	12,5%	36	13,5%	128	47,2%	-	106,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**80**	**-**	**-**	**-**	**-**	**11**	**13,9%**	**11**	**13,9%**	**-**	**-**	**(100,0%)**
Planning and Development	-	80	-	-	-	-	11	13,9%	11	13,9%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8 725**	**67,2%**	**(100,0%)**
Energy sources	-	-	-	-	-	-	-	-	-	-	8 725	67,2%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**63 374**	**108 528**	**-**	**-**	**-**	**-**	**29 000**	**26,7%**	**29 000**	**26,7%**	**671**	**(,9%)**	**4 220,8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 234	1 383	-	-	-	-	29 000	2 097,1%	29 000	2 097,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	62 140	62 440	-	-	-	-	-	-	-	-	671	(1,8%)	(100,0%)
Transfers and Subsidies - Capital	-	44 705	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(64 363)**	**(66 088)**	**8 127**	**(12,6%)**	**(38)**	**,1%**	**5 148**	**(7,8%)**	**13 237**	**(20,0%)**	**7 762**	**(30,8%)**	**(33,7%)**
Suppliers and employees	(64 251)	(65 976)	8 127	(12,6%)	(38)	,1%	5 148	(7,8%)	13 237	(20,1%)	7 762	(30,8%)	(33,7%)
Finance charges	(50)	(50)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(62)	(62)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(989)**	**42 440**	**8 127**	**(821,3%)**	**(38)**	**3,9%**	**34 148**	**80,5%**	**42 237**	**99,5%**	**8 434**	**34,5%**	**304,9%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(230)**	**(437)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(230)	(437)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(230)**	**(437)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 219)**	**42 003**	**8 127**	**(666,4%)**	**(38)**	**3,2%**	**34 148**	**81,3%**	**42 237**	**100,6%**	**8 434**	**65,2%**	**304,9%**
Cash/cash equivalents at the year begin:	-	-	307	-	8 434	-	8 396	-	307	-	12 277	-	(31,6%)
Cash/cash equivalents at the year end:	**(1 219)**	**42 003**	**8 434**	**(691,6%)**	**8 396**	**(688,5%)**	**42 544**	**101,3%**	**42 544**	**101,3%**	**20 711**	**66,5%**	**105,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	,6%	70	,6%	62	,5%	12 452	98,4%	12 653	100,0%	-	-	-	-
Total By Income Source	**70**	**,6%**	**70**	**,6%**	**62**	**,5%**	**12 452**	**98,4%**	**12 653**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	61	,5%	61	,5%	61	,5%	11 972	98,5%	12 155	96,1%	-	-	-	-
Commercial	-	-	-	-	-	-	480	100,0%	480	3,8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	48,7%	9	48,3%	1	3,0%	-	-	18	,1%	-	-	-	-
Total By Customer Group	**70**	**,6%**	**70**	**,6%**	**62**	**,5%**	**12 452**	**98,4%**	**12 653**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3 619)	(28,1%)	(47)	(,4%)	51	,4%	16 512	128,0%	12 897	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(3 619)**	**(28,1%)**	**(47)**	**(,4%)**	**51**	**,4%**	**16 512**	**128,0%**	**12 897**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**406 186**	**431 186**	**5 646**	**1,4%**	**67 961**	**16,7%**	**86 640**	**20,1%**	**160 247**	**37,2%**	**40 300**	**(112,0%)**	**115,0%**
Exchange Revenue													
Service charges - Electricity	58 422	58 422	914	1,6%	2 732	4,7%	3 343	5,7%	6 989	12,0%	2 595	11,7%	28,8%
Service charges - Water	39 031	39 031	1 368	3,5%	15 692	40,2%	15 684	40,2%	32 743	83,9%	10 414	(1 056,1%)	50,6%
Service charges - Waste Water Management	27 215	27 215	2 924	10,7%	8 997	33,1%	9 415	34,6%	21 337	78,4%	6 770	65,9%	39,1%
Service charges - Waste Management	16 630	16 630	142	,9%	4 861	29,2%	5 556	33,4%	10 559	63,5%	3 608	41,6%	54,0%
Sale of Goods and Rendering of Services	1 699	1 404	45	2,7%	75	4,4%	84	6,0%	204	14,6%	76	7,2%	11,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 000	2 000	293	14,7%	16 850	842,5%	24 378	1 218,9%	41 521	2 076,1%	51	2,0%	47 567,2%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	105	105	74	70,7%	206	196,4%	209	198,9%	489	466,0%	181	44,4%	15,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	89 116	89 116	(114)	(,1%)	18 547	20,8%	27 970	31,4%	46 403	52,1%	16 606	58,7%	68,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	295	-	-	-	-	1	,2%	1	,2%	-	-	(100,0%)
Transfer and subsidies - Operational	171 968	196 968	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**410 070**	**409 570**	**3 841**	**,9%**	**465**	**,1%**	**2 256**	**,6%**	**6 562**	**1,6%**	**3 938**	**1,0%**	**(42,7%)**
Employee related costs	162 328	162 328	39	-	-	-	-	-	39	-	4	-	(100,0%)
Remuneration of councillors	7 796	7 796	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	31 739	31 739	-	-	-	-	-	-	-	-	529	1,5%	(100,0%)
Inventory consumed	21 724	21 724	135	,6%	7	-	127	,6%	269	1,2%	29	,1%	341,7%
Debt impairment	56 604	56 604	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 834	43 834	-	-	-	-	-	-	-	-	-	-	-
Interest	2 609	2 609	-	-	-	-	31	1,2%	31	1,2%	-	-	(100,0%)
Contracted services	46 083	40 633	2 809	6,1%	52	,1%	(2 208)	(5,4%)	653	1,6%	1 099	4,1%	(300,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Operational costs	31 353	36 303	859	2,7%	406	1,3%	4 305	11,9%	5 570	15,3%	2 277	12,6%	89,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 884)**	**21 616**	**1 805**	**-**	**67 496**	**-**	**84 384**	**-**	**153 685**	**-**	**36 362**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	103 731	103 731	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**99 847**	**125 347**	**1 805**		**67 496**		**84 384**		**153 685**		**36 362**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**99 847**	**125 347**	**1 805**		**67 496**		**84 384**		**153 685**		**36 362**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**99 847**	**125 347**	**1 805**		**67 496**		**84 384**		**153 685**		**36 362**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**99 847**	**125 347**	**1 805**		**67 496**		**84 384**		**153 685**		**36 362**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**94 659**	**(4 000)**	**75**	**,1%**	**1 477**	**1,6%**	**2 077**	**(51,9%)**	**3 629**	**(90,7%)**	**887**	**1,3%**	**134,2%**
National Government	90 390	(4 000)	75	,1%	1 477	1,6%	1 909	(47,7%)	3 461	(86,5%)	887	1,3%	115,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**90 390**	**(4 000)**	**75**	**,1%**	**1 477**	**1,6%**	**1 909**	**(47,7%)**	**3 461**	**(86,5%)**	**887**	**1,3%**	**115,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 270	-	-	-	-	-	168	-	168	-	-	-	(100,0%)
Capital Expenditure Functional	**96 746**	**(4 000)**	**75**	**,1%**	**1 477**	**1,5%**	**2 077**	**(51,9%)**	**3 629**	**(90,7%)**	**887**	**1,3%**	**134,2%**
Municipal governance and administration	**2 443**	**-**	**-**	**-**	**-**	**-**	**168**	**-**	**168**	**-**	**-**	**-**	**(100,0%)**
Executive and Council	1 270	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 174	-	-	-	-	-	168	-	168	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 525**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	826	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 960	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	870	-	-	-	-	-	-	-	-	-	-	-	-
Housing	435	-	-	-	-	-	-	-	-	-	-	-	-
Health	435	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 889**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	217	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 672	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**84 888**	**(4 000)**	**75**	**,1%**	**1 477**	**1,7%**	**1 909**	**(47,7%)**	**3 461**	**(86,5%)**	**887**	**1,3%**	**115,2%**
Energy sources	20 767	(4 000)	-	-	-	-	-	-	-	-	-	-	-
Water Management	40 480	-	75	,2%	-	-	-	-	75	-	-	-	-
Waste Water Management	23 380	-	-	-	1 477	6,3%	1 909	-	3 386	-	887	3,1%	115,2%
Waste Management	261	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**433 888**	**453 638**	**11 699**	**2,7%**	**23 493**	**5,4%**	**32 292**	**7,1%**	**67 484**	**14,9%**	**11 660**	**9,9%**	**176,9%**
Property rates	55 343	55 343	10 120	18,3%	19 755	35,7%	26 134	47,2%	56 009	101,2%	10 618	50,1%	146,1%
Service charges	100 978	100 978	1 459	1,4%	3 457	3,4%	5 866	5,8%	10 782	10,7%	786	1,4%	646,5%
Other revenue	1 867	1 277	119	6,4%	281	15,0%	293	22,9%	693	54,3%	256	11,5%	14,4%
Transfers and Subsidies - Operational	171 968	192 309	-	-	-	-	-	-	-	-	-	,4%	-
Transfers and Subsidies - Capital	103 731	103 731	-	-	-	-	-	-	-	-	-	23,0%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(299 528)**	**(306 727)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Suppliers and employees	(296 920)	(304 118)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(2 609)	(2 609)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**134 359**	**146 911**	**11 699**	**8,7%**	**23 493**	**17,5%**	**32 292**	**22,0%**	**67 484**	**45,9%**	**11 660**	**140,5%**	**176,9%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(107 274)**	**4 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(107 274)	4 000	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(107 274)**	**4 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**27 086**	**150 911**	**11 699**	**43,2%**	**23 493**	**86,7%**	**32 292**	**21,4%**	**67 484**	**44,7%**	**11 660**	**(37,3%)**	**176,9%**
Cash/cash equivalents at the year begin:	155 811	155 811	-	-	11 699	7,5%	35 192	22,6%	-	-	19 667	-	78,9%
Cash/cash equivalents at the year end:	**182 897**	**306 723**	**11 699**	**6,4%**	**35 192**	**19,2%**	**67 484**	**22,0%**	**67 484**	**22,0%**	**31 328**	**(38,0%)**	**115,4%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 793	1,3%	13 392	2,6%	6 590	1,3%	485 540	94,8%	512 316	27,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 244	1,3%	1 754	1,9%	1 196	1,3%	90 417	95,6%	94 610	5,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 637	1,8%	16 846	3,5%	8 248	1,7%	445 199	93,0%	478 930	26,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 761	1,3%	7 428	2,6%	3 680	1,3%	271 870	94,8%	286 739	15,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(2)	-	(2)	-	(1)	-	51 881	100,0%	51 876	2,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	63 947	100,0%	63 947	3,5%	-	-	-	-
Interest on Arrear Debtor Accounts	10 638	3,5%	21 433	7,0%	10 878	3,6%	262 523	85,9%	305 471	16,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 051	2,4%	(577)	(1,3%)	(501)	(1,1%)	43 898	100,1%	43 871	2,4%	-	-	-	-
Total By Income Source	**32 121**	**1,7%**	**60 274**	**3,3%**	**30 090**	**1,6%**	**1 715 274**	**93,3%**	**1 837 759**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 142	2,0%	4 078	3,9%	1 842	1,8%	96 935	92,3%	104 997	5,7%	-	-	-	-
Commercial	1 777	3,1%	2 587	4,5%	1 405	2,4%	52 062	90,0%	57 830	3,1%	-	-	-	-
Households	27 921	1,7%	53 017	3,2%	26 458	1,6%	1 561 544	93,6%	1 668 940	90,8%	-	-	-	-
Other	282	4,7%	592	9,9%	386	6,4%	4 734	79,0%	5 993	,3%	-	-	-	-
Total By Customer Group	**32 121**	**1,7%**	**60 274**	**3,3%**	**30 090**	**1,6%**	**1 715 274**	**93,3%**	**1 837 759**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	46 917	100,0%	46 917	14,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 223)	(,6%)	(1 917)	(,9%)	13 944	6,4%	206 184	95,0%	216 988	65,5%
Auditor-General	-	-	1 770	735,4%	758	314,9%	(2 287)	(950,3%)	241	,1%
Other	(7 684)	(11,4%)	(4 870)	(7,2%)	5 129	7,6%	74 770	111,0%	67 345	20,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**(8 907)**	**(2,7%)**	**(5 017)**	**(1,5%)**	**19 831**	**6,0%**	**325 583**	**98,2%**	**331 491**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**263 628**	**263 628**	**34 071**	**12,9%**	**46 145**	**17,5%**	**29 865**	**11,3%**	**110 081**	**41,8%**	**27 789**	**38,8%**	**7,5%**
Exchange Revenue													
Service charges - Electricity	27 169	27 169	1 882	6,9%	157	,6%	22	,1%	2 060	7,6%	43	,5%	(50,4%)
Service charges - Water	5 660	5 660	1 634	28,9%	1 614	28,5%	1 613	28,5%	4 861	85,9%	465	140,2%	246,6%
Service charges - Waste Water Management	24 056	24 056	5 264	21,9%	5 200	21,6%	5 205	21,6%	15 669	65,1%	4 298	83,3%	21,1%
Service charges - Waste Management	32 437	32 437	3 409	10,5%	3 349	10,3%	3 356	10,3%	10 115	31,2%	2 751	36,4%	22,0%
Sale of Goods and Rendering of Services	543	543	60	11,0%	97	17,9%	111	20,4%	267	49,2%	106	41,0%	4,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	46 371	46 371	10 587	22,8%	10 655	23,0%	10 962	23,6%	32 204	69,4%	9 941	81,5%	10,3%
Interest earned from Current and Non Current Assets	-	-	25	-	-	-	-	-	25	-	294	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	121	121	7	5,5%	53	43,9%	46	38,0%	106	87,4%	5	41,0%	893,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	89	89	150	167,8%	200	224,7%	373	418,0%	723	810,6%	(39)	56,2%	(1 049,0%)
Non-Exchange Revenue													
Property rates	33 499	33 499	4 580	13,7%	6 139	18,3%	6 105	18,2%	16 824	50,2%	4 615	68,6%	32,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	54	54	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	84 596	84 596	3 252	3,8%	16 889	20,0%	180	,2%	20 320	24,0%	-	4,2%	(100,0%)
Interest	9 032	9 032	3 222	35,7%	1 792	19,8%	1 894	21,0%	6 907	76,5%	5 309	89,5%	(64,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**252 457**	**263 538**	**52 342**	**20,7%**	**53 939**	**21,4%**	**52 726**	**20,0%**	**159 007**	**60,3%**	**53 712**	**73,3%**	**(1,8%)**
Employee related costs	79 972	79 442	13 769	17,2%	14 933	18,7%	14 232	17,9%	42 935	54,0%	9 194	56,0%	54,8%
Remuneration of councillors	5 385	5 534	1 446	26,9%	1 663	30,9%	1 521	27,5%	4 630	83,7%	942	56,7%	61,5%
Bulk purchases - electricity	25 000	39 500	14 658	58,6%	11 388	45,6%	8 111	20,5%	34 157	86,5%	10 081	527,2%	(19,5%)
Inventory consumed	8 387	6 137	964	11,5%	1 004	12,0%	971	15,8%	2 939	47,9%	2 696	73,6%	(64,0%)
Debt impairment	49 924	49 924	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 603	10 499	-	-	-	-	-	-	-	-	-	-	-
Interest	5 000	4 940	8 588	171,8%	8 635	172,7%	6 597	133,5%	23 820	482,2%	10 609	2 075,7%	(37,8%)
Contracted services	31 311	45 771	8 699	27,8%	12 954	41,4%	18 041	39,4%	39 693	86,7%	16 355	69,4%	10,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 973	6 973	-	-	-	-	-	-	-	-	-	-	-
Operational costs	13 902	14 817	4 218	30,3%	3 362	24,2%	3 253	22,0%	10 833	73,1%	3 835	58,3%	(15,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11 171**	**90**	**(18 271)**	**-**	**(7 794)**	**-**	**(22 861)**	**-**	**(48 926)**	**-**	**(25 924)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	82 767	82 767	70 787	85,5%	25 444	30,7%	51 166	61,8%	147 397	178,1%	39 460	84,4%	29,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**93 938**	**82 857**	**52 516**		**17 650**		**28 305**		**98 471**		**13 536**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**93 938**	**82 857**	**52 516**		**17 650**		**28 305**		**98 471**		**13 536**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**93 938**	**82 857**	**52 516**		**17 650**		**28 305**		**98 471**		**13 536**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**93 938**	**82 857**	**52 516**		**17 650**		**28 305**		**98 471**		**13 536**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**89 830**	**89 830**	**60 221**	**67,0%**	**15 767**	**17,6%**	**42 158**	**46,9%**	**118 146**	**131,5%**	**37 939**	**54,8%**	**11,1%**
National Government	89 830	89 830	60 221	67,0%	15 767	17,6%	42 158	46,9%	118 146	131,5%	37 939	54,8%	11,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**89 830**	**89 830**	**60 221**	**67,0%**	**15 767**	**17,6%**	**42 158**	**46,9%**	**118 146**	**131,5%**	**37 939**	**54,8%**	**11,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**89 830**	**89 830**	**60 221**	**67,0%**	**15 767**	**17,6%**	**42 158**	**46,9%**	**118 146**	**131,5%**	**37 939**	**54,8%**	**11,1%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**92,0%**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	92,0%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 587**	**18 587**	**5 748**	**30,9%**	**482**	**2,6%**	**1 970**	**10,6%**	**8 200**	**44,1%**	**751**	**23,1%**	**162,2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 587	18 587	5 748	30,9%	482	2,6%	1 970	10,6%	8 200	44,1%	751	23,1%	162,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**71 243**	**71 243**	**54 473**	**76,5%**	**15 285**	**21,5%**	**40 188**	**56,4%**	**109 946**	**154,3%**	**37 188**	**55,9%**	**8,1%**
Energy sources	-	-	-	-	-	-	-	-	-	-	(88)	67,0%	(100,0%)
Water Management	49 134	49 134	54 473	110,9%	15 285	31,1%	36 131	73,5%	105 889	215,5%	36 049	58,1%	,2%
Waste Water Management	22 109	22 109	-	-	-	-	4 056	18,3%	4 056	18,3%	1 227	31,3%	230,7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter 1st Q as % of Main appropriation	2024/25 Second Quarter Actual Expenditure	2024/25 Second Quarter 2nd Q as % of Main appropriation	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter 3rd Q as % of adjusted budget	2024/25 Year to Date Actual Expenditure	2024/25 Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**243 899**	**243 899**	**8 235**	**3,4%**	**-**	**-**	**11 111**	**4,6%**	**19 346**	**7,9%**	**27 197**	**19,3%**	**(59,1%)**
Property rates	15 074	15 074	3 436	22,8%	-	-	4 818	32,0%	8 254	54,8%	14 907	190,5%	(67,7%)
Service charges	26 325	26 325	4 433	16,8%	-	-	5 123	19,5%	9 556	36,3%	11 681	63,1%	(56,1%)
Other revenue	400	400	364	91,0%	-	-	1 149	287,3%	1 512	378,3%	608	182,3%	88,9%
Transfers and Subsidies - Operational	84 596	84 596	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	82 767	82 767	-	-	-	-	-	-	-	-	-	-	-
Interest	34 737	34 737	3	-	-	-	21	,1%	23	,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(160 609)**	**(160 609)**	**(118 828)**	**74,0%**	**(78 565)**	**48,9%**	**(102 805)**	**64,0%**	**(300 198)**	**186,9%**	**-**	**-**	**(100,0%)**
Suppliers and employees	(158 109)	(158 109)	(118 828)	75,2%	(78 565)	49,7%	(102 805)	65,0%	(300 198)	189,9%	-	-	(100,0%)
Finance charges	(2 500)	(2 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**83 290**	**83 290**	**(110 593)**	**(132,8%)**	**(78 565)**	**(94,3%)**	**(91 694)**	**(110,1%)**	**(280 852)**	**(337,2%)**	**27 197**	**29,6%**	**(437,2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(82 767)**	**(82 767)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(82 767)	(82 767)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(82 767)**	**(82 767)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**523**	**523**	**(110 593)**	**(21 130,3%)**	**(78 565)**	**(15 010,9%)**	**(91 694)**	**(17 520,2%)**	**(280 852)**	**(53 662,8%)**	**27 197**	**44,8%**	**(437,2%)**
Cash/cash equivalents at the year begin:	3 208	3 208	-	-	(110 593)	(3 447,5%)	(189 158)	(5 896,6%)	-	-	52 322	-	(461,5%)
Cash/cash equivalents at the year end:	**3 731**	**3 731**	**(110 593)**	**(2 963,9%)**	**(189 158)**	**(5 069,5%)**	**(280 584)**	**(7 519,8%)**	**(280 584)**	**(7 519,8%)**	**79 519**	**44,0%**	**(452,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 835	4,2%	888	2,0%	874	2,0%	40 573	91,9%	44 170	7,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	423	2,4%	173	1,0%	165	,9%	17 201	95,8%	17 962	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 936	6,0%	2 244	2,7%	2 202	2,7%	72 932	88,6%	82 315	13,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 856	2,9%	3 806	1,4%	3 760	1,4%	256 803	94,3%	272 225	45,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 152	2,9%	2 463	1,4%	2 431	1,4%	167 239	94,3%	177 285	29,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	1,9%	39	,9%	39	,9%	4 032	96,2%	4 190	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	65	9,8%	5	,8%	3	,4%	597	89,0%	671	,1%	-	-	-	-
Total By Income Source	**20 346**	**3,4%**	**9 618**	**1,6%**	**9 475**	**1,6%**	**559 378**	**93,4%**	**598 816**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 762	6,3%	1 736	2,9%	1 702	2,8%	52 788	88,0%	59 988	10,0%	-	-	-	-
Commercial	1 196	6,8%	422	2,4%	407	2,3%	15 672	88,6%	17 696	3,0%	-	-	-	-
Households	15 214	2,9%	7 378	1,4%	7 284	1,4%	486 996	94,2%	516 872	86,3%	-	-	-	-
Other	174	4,1%	82	1,9%	82	1,9%	3 922	92,1%	4 259	,7%	-	-	-	-
Total By Customer Group	**20 346**	**3,4%**	**9 618**	**1,6%**	**9 475**	**1,6%**	**559 378**	**93,4%**	**598 816**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	32	100,0%	32	-
Trade Creditors	1 396	,8%	9 444	5,7%	1 680	1,0%	153 836	92,5%	166 356	95,4%
Auditor-General	402	67,0%	-	-	-	-	198	33,0%	600	,3%
Other	879	11,9%	475	6,5%	483	6,6%	5 521	75,0%	7 357	4,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**2 677**	**1,5%**	**9 919**	**5,7%**	**2 163**	**1,2%**	**159 587**	**91,5%**	**174 345**	**100,0%**

Contact Details

Municipal Manager	Mr Mpho Sehloho	053 541 0014
Chief Financial Officer	Mr Thabo Matile	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**282 827**	**258 091**	**94 266**	**33,3%**	**63 568**	**22,5%**	**55 260**	**21,4%**	**213 094**	**82,6%**	**49 947**	**90,5%**	**10,6%**
Exchange Revenue													
Service charges - Electricity	75 918	58 575	19 270	25,4%	13 422	17,7%	12 222	20,9%	44 914	76,7%	11 828	58,2%	3,3%
Service charges - Water	11 226	9 221	2 054	18,3%	2 371	21,1%	2 414	26,2%	6 838	74,2%	1 790	90,3%	34,8%
Service charges - Waste Water Management	12 626	10 626	2 343	18,6%	2 334	18,5%	2 340	22,0%	7 016	66,0%	3 571	77,7%	(34,5%)
Service charges - Waste Management	13 594	7 094	1 356	10,0%	1 351	9,9%	1 353	19,1%	4 060	57,2%	1 012	74,8%	33,7%
Sale of Goods and Rendering of Services	1 435	1 427	306	21,4%	247	17,2%	223	15,6%	776	54,4%	170	38,7%	30,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 382	3 200	859	36,1%	1 212	50,9%	777	24,3%	2 848	89,0%	837	100,7%	(7,2%)
Dividends	210	240	105	50,1%	57	27,0%	0	-	162	67,6%	-	74,2%	(100,0%)
Rent on Land	633	600	449	70,9%	47	7,5%	75	12,5%	571	95,2%	69	94,4%	8,7%
Rental from Fixed Assets	543	520	210	38,7%	572	105,5%	138	26,5%	920	177,0%	138	184,9%	(,2%)
Licence and permits	89	530	23	26,1%	418	471,8%	230	43,3%	671	126,6%	14	99,5%	1 565,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	942	5 505	105	11,1%	102	10,9%	136	2,5%	343	6,2%	99	24,4%	37,4%
Non-Exchange Revenue													
Property rates	34 887	30 942	22 154	63,5%	5 037	14,4%	5 047	16,3%	32 237	104,2%	4 770	124,8%	5,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	933	1 066	229	24,5%	163	17,5%	339	31,8%	731	68,5%	361	84,1%	(6,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	105 259	106 394	42 900	40,8%	34 320	32,6%	25 878	24,3%	103 098	96,9%	23 568	98,0%	9,8%
Interest	22 150	22 150	1 904	8,6%	1 913	8,6%	1 863	8,4%	5 680	25,6%	1 720	1 705,5%	8,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	2 228	-	2 228	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**253 791**	**271 860**	**38 559**	**15,2%**	**31 762**	**12,5%**	**118 726**	**43,7%**	**189 047**	**69,5%**	**105 962**	**73,3%**	**12,0%**
Employee related costs	96 643	93 385	91	,1%	193	,2%	73 764	79,0%	74 048	79,3%	66 748	75,0%	10,5%
Remuneration of councillors	6 896	6 646	-	-	-	-	5 433	81,8%	5 433	81,8%	5 256	84,4%	3,4%
Bulk purchases - electricity	42 338	42 338	17 547	41,4%	9 002	21,3%	15 208	35,9%	41 756	98,6%	10 378	69,1%	46,5%
Inventory consumed	13 565	13 457	1 461	10,8%	3 407	25,1%	3 950	29,3%	8 817	65,5%	3 443	98,7%	14,7%
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Interest	3 809	10 006	5 393	141,6%	2 296	60,3%	4 361	43,6%	12 050	120,4%	3 546	444,5%	23,0%
Contracted services	43 377	46 585	5 938	13,7%	7 683	17,7%	6 843	14,7%	20 464	43,9%	11 983	80,2%	(42,9%)
Transfers and subsidies	11	10	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 000	3 000	1	-	-	-	2 148	71,6%	2 148	71,6%	59	,5%	3 513,2%
Operational costs	14 151	26 434	8 129	57,4%	9 182	64,9%	7 019	26,6%	24 330	92,0%	4 549	131,4%	54,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**29 036**	**(13 769)**	**55 707**	**-**	**31 806**	**-**	**(63 466)**	**-**	**24 047**	**-**	**(56 015)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	45 861	50 746	1 285	2,8%	44	,1%	2 715	5,4%	4 045	8,0%	(7 053)	(81,5%)	(138,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**74 897**	**36 977**	**56 992**		**31 851**		**(60 750)**		**28 092**		**(63 069)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**74 897**	**36 977**	**56 992**		**31 851**		**(60 750)**		**28 092**		**(63 069)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**74 897**	**36 977**	**56 992**		**31 851**		**(60 750)**		**28 092**		**(63 069)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**74 897**	**36 977**	**56 992**		**31 851**		**(60 750)**		**28 092**		**(63 069)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**51 019**	**52 998**	**4 550**	**8,9%**	**12 066**	**23,6%**	**19 243**	**36,3%**	**35 859**	**67,7%**	**1 614**	**4,9%**	**1 092,6%**
National Government	45 703	49 054	3 649	8,0%	11 739	25,7%	19 814	40,4%	35 202	71,8%	-	-	(100,0%)
Provincial Government	-	594	630	-	104	-	(734)	(123,6%)	-	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 703**	**49 648**	**4 279**	**9,4%**	**11 844**	**25,9%**	**19 080**	**38,4%**	**35 202**	**70,9%**	**-**	**-**	**(100,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 316	3 350	271	5,1%	222	4,2%	163	4,9%	657	19,6%	1 614	67,2%	(89,9%)
Capital Expenditure Functional	**51 019**	**52 998**	**5 063**	**9,9%**	**12 214**	**23,9%**	**18 920**	**35,7%**	**36 197**	**68,3%**	**1 618**	**5,0%**	**1 069,6%**
Municipal governance and administration	**1 362**	**1 904**	**862**	**63,3%**	**266**	**19,6%**	**(654)**	**(34,4%)**	**474**	**24,9%**	**723**	**100,3%**	**(190,5%)**
Executive and Council	425	480	116	27,4%	-	-	22	4,5%	138	28,7%	207	209,3%	(89,4%)
Finance and administration	937	1 424	746	79,6%	266	28,4%	(676)	(47,5%)	336	23,6%	516	80,5%	(231,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**133**	**10 002**	**658**	**494,8%**	**1 311**	**986,2%**	**2 938**	**29,4%**	**4 907**	**49,1%**	**43**	**1,0%**	**6 721,2%**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	133	10 002	658	494,8%	1 311	986,2%	2 938	29,4%	4 907	49,1%	43	1,0%	6 721,2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 880**	**18 873**	**4 133**	**143,5%**	**3 931**	**136,5%**	**3 472**	**18,4%**	**11 536**	**61,1%**	**740**	**48,1%**	**369,0%**
Planning and Development	111	100	39	35,0%	4	3,5%	5	4,6%	47	47,2%	1	55,3%	283,9%
Road Transport	2 769	18 773	4 094	147,8%	3 927	141,8%	3 467	18,5%	11 488	61,2%	739	47,7%	369,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**46 645**	**22 220**	**(589)**	**(1,3%)**	**6 706**	**14,4%**	**13 164**	**59,2%**	**19 281**	**86,8%**	**112**	**1,7%**	**11 704,8%**
Energy sources	3 000	501	577	19,2%	301	10,0%	405	80,9%	1 283	256,2%	-	-	(100,0%)
Water Management	22 199	70	990	4,5%	5 966	26,9%	(2 255)	(3 221,2%)	4 701	6 716,2%	25	,4%	(9 091,3%)
Waste Water Management	21 391	21 599	(2 156)	(10,1%)	439	2,1%	15 014	69,5%	13 297	61,6%	43	3,6%	34 910,7%
Waste Management	55	50	-	-	-	-	-	-	-	-	44	100,9%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**348 365**	**354 198**	**171 527**	**49,2%**	**122 166**	**35,1%**	**125 958**	**35,6%**	**419 650**	**118,5%**	**91 736**	**168,6%**	**37,3%**
Property rates	47 930	47 930	5 829	12,2%	7 640	15,9%	5 340	11,1%	18 809	39,2%	6 260	72,5%	(14,7%)
Service charges	131 386	131 386	17 945	13,7%	20 333	15,5%	19 411	14,8%	57 690	43,9%	17 975	67,3%	8,0%
Other revenue	14 043	14 302	89 097	634,5%	44 387	316,1%	57 442	401,6%	190 925	1 335,0%	37 821	6 886,8%	51,9%
Transfers and Subsidies - Operational	106 394	106 544	43 300	40,7%	35 029	32,9%	26 834	25,2%	105 162	98,7%	25 873	99,4%	3,7%
Transfers and Subsidies - Capital	46 020	50 596	15 306	33,3%	14 712	32,0%	16 887	33,4%	46 905	92,7%	3 764	61,1%	348,6%
Interest	2 592	3 440	50	1,9%	65	2,5%	43	1,3%	158	4,6%	44	5,1%	(,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(220 898)**	**(220 898)**	**(53 376)**	**24,2%**	**(51 209)**	**23,2%**	**21 911**	**(9,9%)**	**(82 674)**	**37,4%**	**32 585**	**26,9%**	**(32,8%)**
Suppliers and employees	(218 386)	(218 386)	(53 376)	24,4%	(51 209)	23,4%	21 911	(10,0%)	(82 674)	37,9%	32 585	27,3%	(32,8%)
Finance charges	(2 500)	(2 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**127 468**	**133 301**	**118 151**	**92,7%**	**70 957**	**55,7%**	**147 868**	**110,9%**	**336 976**	**252,8%**	**124 321**	**919,3%**	**18,9%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(50 620)**	**(50 620)**	**(4 660)**	**9,2%**	**(13 770)**	**27,2%**	**(22 338)**	**44,1%**	**(40 768)**	**80,5%**	**(954)**	**3,6%**	**2 241,7%**
Capital assets	(50 620)	(50 620)	(4 660)	9,2%	(13 770)	27,2%	(22 338)	44,1%	(40 768)	80,5%	(954)	3,6%	2 241,7%
Net Cash from/(used) Investing Activities	**(50 620)**	**(50 620)**	**(4 660)**	**9,2%**	**(13 770)**	**27,2%**	**(22 338)**	**44,1%**	**(40 768)**	**80,5%**	**(954)**	**3,7%**	**2 241,7%**
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	**76 848**	**82 681**	**113 491**	**147,7%**	**57 187**	**74,4%**	**125 530**	**151,8%**	**296 208**	**358,3%**	**123 367**	**(31 961,9%)**	**1,8%**
Cash/cash equivalents at the year begin:	60 000	(7 412)	17 826	29,7%	131 170	218,6%	188 357	(2 541,2%)	17 826	(240,5%)	246 128	49,7%	(23,5%)
Cash/cash equivalents at the year end:	**136 848**	**75 269**	**131 170**	**95,9%**	**188 357**	**137,6%**	**313 887**	**417,0%**	**313 887**	**417,0%**	**369 495**	**1 852,1%**	**(15,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	914	4,1%	633	2,9%	567	2,6%	19 916	90,4%	22 030	10,9%	225	1,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 632	16,9%	2 711	12,6%	1 385	6,5%	13 717	64,0%	21 446	10,7%	623	2,9%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 034	6,2%	697	,9%	507	,6%	74 985	92,3%	81 224	40,3%	(96)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	922	2,9%	817	2,6%	758	2,4%	29 401	92,2%	31 898	15,8%	250	,8%	-	-
Receivables from Exchange Transactions - Waste Management	541	2,5%	489	2,3%	475	2,2%	19 976	93,0%	21 481	10,7%	147	,7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	626	2,7%	619	2,7%	617	2,7%	21 295	92,0%	23 157	11,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	,1%	-	-	127	99,9%	127	,1%	(3)	(2,0%)	-	-
Total By Income Source	**11 670**	**5,8%**	**5 968**	**3,0%**	**4 308**	**2,1%**	**179 418**	**89,1%**	**201 363**	**100,0%**	**1 146**	**,6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	977	15,6%	646	10,3%	394	6,3%	4 268	67,9%	6 285	3,1%	1	-	-	-
Commercial	7 806	6,8%	3 189	2,8%	1 807	1,6%	101 463	88,8%	114 264	56,7%	574	,5%	-	-
Households	2 886	3,6%	2 133	2,6%	2 108	2,6%	73 687	91,2%	80 814	40,1%	571	,7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 670**	**5,8%**	**5 968**	**3,0%**	**4 308**	**2,1%**	**179 418**	**89,1%**	**201 363**	**100,0%**	**1 146**	**,6%**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 965	6,7%	-	-	9 634	7,2%	115 867	86,2%	134 465	69,3%
Bulk Water	607	5,6%	-	-	547	5,0%	9 754	89,4%	10 909	5,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 663	3,6%	12	-	1 811	3,9%	42 740	92,5%	46 226	23,8%
Auditor-General	-	-	-	-	-	-	2 562	100,0%	2 562	1,3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**11 236**	**5,8%**	**12**	**-**	**11 992**	**6,2%**	**170 923**	**88,0%**	**194 162**	**100,0%**

Contact Details

Municipal Manager	Mr Lucky Leseane	051 853 1111
Chief Financial Officer	Mr Thabiso Joseph Matyesini	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**4 171 877**	**4 071 877**	**1 061 575**	**25,4%**	**952 473**	**22,8%**	**929 177**	**22,8%**	**2 943 225**	**72,3%**	**863 891**	**67,0%**	**7,6%**
Exchange Revenue													
Service charges - Electricity	817 184	817 184	248 913	30,5%	193 581	23,7%	210 660	25,8%	653 154	79,9%	185 320	52,8%	13,7%
Service charges - Water	581 364	481 364	122 381	21,1%	132 224	22,7%	131 439	27,3%	386 044	80,2%	134 558	73,6%	(2,3%)
Service charges - Waste Water Management	236 216	236 216	62 051	26,3%	60 697	25,7%	59 165	25,0%	181 913	77,0%	57 000	83,2%	3,8%
Service charges - Waste Management	153 221	153 221	38 384	25,1%	37 055	24,2%	36 668	23,9%	112 108	73,2%	35 234	76,8%	4,1%
Sale of Goods and Rendering of Services	35 942	35 942	1 087	3,0%	2 730	7,6%	1 189	3,3%	5 007	13,9%	11 063	42,0%	(89,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	402 383	402 383	126 077	31,3%	131 440	32,7%	135 098	33,6%	392 615	97,6%	121 140	138,4%	11,5%
Interest earned from Current and Non Current Assets	5 162	5 162	286	5,5%	386	7,5%	165	3,2%	837	16,2%	296	81,5%	(44,5%)
Dividends	40	40	32	80,1%	17	43,1%	7	18,5%	57	141,7%	6	130,6%	15,0%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	29 874	29 874	6 038	20,2%	5 999	20,1%	5 861	19,6%	17 898	59,9%	5 899	58,8%	(,6%)
Licence and permits	231	231	87	37,6%	447	193,9%	293	127,1%	827	358,6%	78	112,5%	277,6%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	529 166	529 166	1 548	,3%	1 991	,4%	645	,1%	4 184	,8%	1 054	,6%	(38,8%)
Non-Exchange Revenue													
Property rates	494 592	494 592	127 102	25,7%	126 537	25,6%	126 120	25,5%	379 759	76,8%	119 438	76,8%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 981	29 981	338	1,1%	308	1,0%	864	2,9%	1 511	5,0%	86	4,7%	905,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	737 537	737 537	306 669	41,6%	238 273	32,3%	195 266	26,5%	740 209	100,4%	174 094	97,2%	12,2%
Interest	55 383	55 383	20 581	37,2%	20 786	37,5%	21 381	38,6%	62 749	113,3%	18 625	268,5%	14,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	63 600	63 600	-	-	-	-	4 355	6,8%	4 355	6,8%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**3 423 313**	**4 062 257**	**105 129**	**3,1%**	**1 087 142**	**31,8%**	**450 216**	**11,1%**	**1 642 487**	**40,4%**	**494 210**	**46,6%**	**(8,9%)**
Employee related costs	999 676	1 023 290	270 021	27,0%	249 142	24,9%	252 901	24,7%	772 063	75,4%	220 002	73,0%	15,0%
Remuneration of councillors	41 291	17 646	2 276	5,5%	2 301	5,6%	2 354	13,3%	6 930	39,3%	2 372	18,5%	(,8%)
Bulk purchases - electricity	752 663	752 663	(157 390)	(20,9%)	453 657	60,3%	6 790	,9%	303 057	40,3%	84 801	75,4%	(92,0%)
Inventory consumed	217 179	910 580	(63 708)	(29,3%)	264 484	121,8%	105 365	11,6%	306 141	33,6%	119 819	51,6%	(12,1%)
Debt impairment	485 266	485 266	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	263 567	263 567	-	-	-	-	-	-	-	-	-	-	-
Interest	194 917	178 986	44	-	61	-	88	-	193	,1%	134	,2%	(34,7%)
Contracted services	103 091	131 944	20 450	19,8%	47 140	45,7%	34 585	26,2%	102 175	77,4%	28 530	62,4%	21,2%
Transfers and subsidies	1 330	654	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	100 000	100 000	3 754	3,8%	19 499	19,5%	12 663	12,7%	35 916	35,9%	2 193	14,1%	477,5%
Operational costs	264 333	197 660	29 681	11,2%	50 859	19,2%	35 471	17,9%	116 011	58,7%	36 359	42,2%	(2,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**748 564**	**9 621**	**956 446**	**-**	**(134 669)**	**-**	**478 962**	**-**	**1 300 739**	**-**	**369 682**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	183 574	183 574	31 662	17,2%	87 991	47,9%	32 337	17,6%	151 990	82,8%	16 423	51,3%	96,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**932 138**	**193 195**	**988 108**		**(46 678)**		**511 298**		**1 452 728**		**386 104**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**932 138**	**193 195**	**988 108**		**(46 678)**		**511 298**		**1 452 728**		**386 104**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**932 138**	**193 195**	**988 108**		**(46 678)**		**511 298**		**1 452 728**		**386 104**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**932 138**	**193 195**	**988 108**		**(46 678)**		**511 298**		**1 452 728**		**386 104**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**200 574**	**244 701**	**27 680**	**13,8%**	**83 119**	**41,4%**	**29 301**	**12,0%**	**140 101**	**57,3%**	**16 144**	**34,7%**	**81,5%**
National Government	183 574	183 823	23 138	12,6%	79 268	43,2%	27 560	15,0%	129 966	70,7%	12 348	37,5%	123,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**183 574**	**183 823**	**23 138**	**12,6%**	**79 268**	**43,2%**	**27 560**	**15,0%**	**129 966**	**70,7%**	**12 348**	**37,5%**	**123,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 000	60 878	4 543	26,7%	3 851	22,7%	1 741	2,9%	10 135	16,6%	3 795	28,0%	(54,1%)
Capital Expenditure Functional	**200 574**	**244 701**	**27 680**	**13,8%**	**83 119**	**41,4%**	**29 301**	**12,0%**	**140 101**	**57,3%**	**16 144**	**34,7%**	**81,5%**
Municipal governance and administration	**10 000**	**19 914**	**3 172**	**31,7%**	**1 966**	**19,7%**	**578**	**2,9%**	**5 716**	**28,7%**	**3 613**	**82,7%**	**(84,0%)**
Executive and Council	10 000	10 059	3 067	30,7%	35	,3%	-	-	3 102	30,8%	2 735	85,3%	(100,0%)
Finance and administration	-	9 855	105	-	1 931	-	578	5,9%	2 614	26,5%	878	54,4%	(34,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 527**	**12 650**	**1 211**	**34,3%**	**5 070**	**143,7%**	**1 715**	**13,6%**	**7 996**	**63,2%**	**60**	**21,6%**	**2 749,0%**
Community and Social Services	-	6 990	1 191	-	4 705	-	1 540	22,0%	7 436	106,4%	-	,8%	(100,0%)
Sport And Recreation	3 527	5 295	20	,6%	-	-	175	3,3%	196	3,7%	-	87,1%	(100,0%)
Public Safety	-	365	-	-	365	-	-	-	365	100,0%	60	8,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 188**	**64 422**	**12 049**	**37,4%**	**35 750**	**111,1%**	**9 960**	**15,5%**	**57 758**	**89,7%**	**7 256**	**34,2%**	**37,3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	32 188	64 422	12 049	37,4%	35 750	111,1%	9 960	15,5%	57 758	89,7%	7 256	34,3%	37,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**154 859**	**147 715**	**11 249**	**7,3%**	**40 334**	**26,0%**	**17 049**	**11,5%**	**68 631**	**46,5%**	**5 214**	**25,1%**	**226,9%**
Energy sources	28 092	32 331	4 950	17,6%	12 491	44,5%	2 013	6,2%	19 454	60,2%	-	20,0%	(100,0%)
Water Management	2 000	33 005	2 538	126,9%	12 509	625,4%	11 229	34,0%	26 276	79,6%	420	98,2%	2 576,6%
Waste Water Management	124 767	82 380	3 760	3,0%	15 334	12,3%	3 806	4,6%	22 900	27,8%	4 795	24,9%	(20,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**3 445 736**	**2 419 306**	**315 638**	**9,2%**	**374 604**	**10,9%**	**513 748**	**21,2%**	**1 203 991**	**49,8%**	**583 664**	**37,3%**	**(12,0%)**
Property rates	494 592	494 592	56 075	11,3%	71 540	14,5%	60 988	12,3%	188 602	38,1%	52 140	40,7%	17,0%
Service charges	1 983 707	1 983 707	222 660	11,2%	241 206	12,2%	218 278	11,0%	682 144	34,4%	176 910	33,2%	23,4%
Other revenue	41 123	(985 306)	(298 962)	(727,0%)	(252 383)	(613,7%)	(18 720)	1,9%	(570 065)	57,9%	109 531	(42,4%)	(117,1%)
Transfers and Subsidies - Operational	737 537	737 537	308 375	41,8%	237 065	32,1%	184 221	25,0%	729 662	98,9%	173 803	96,9%	6,0%
Transfers and Subsidies - Capital	183 574	183 574	24 072	13,1%	74 417	40,5%	66 964	36,5%	165 453	90,1%	71 038	93,9%	(5,7%)
Interest	5 162	5 162	3 386	65,6%	2 742	53,1%	2 010	38,9%	8 138	157,6%	236	81,5%	750,5%
Dividends	40	40	32	80,1%	17	43,1%	7	18,5%	57	141,7%	6	130,6%	15,0%
Payments	**(3 259 062)**	**(3 453 815)**	**(326 419)**	**10,0%**	**(1 034 058)**	**31,7%**	**(565 421)**	**16,4%**	**(1 925 898)**	**55,8%**	**(494 949)**	**68,4%**	**14,2%**
Suppliers and employees	(3 064 145)	(3 258 898)	(326 419)	10,7%	(1 034 058)	33,7%	(565 421)	17,4%	(1 925 898)	59,1%	(494 949)	73,0%	14,2%
Finance charges	(194 917)	(194 917)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**186 675**	**(1 034 508)**	**(10 781)**	**(5,8%)**	**(659 454)**	**(353,3%)**	**(51 673)**	**5,0%**	**(721 907)**	**69,8%**	**88 715**	**(88,6%)**	**(158,2%)**
Cash Flow from Investing Activities													
Receipts	**(211 713)**	**(211 713)**	**-**	**-**	**-**	**-**	**4 355**	**(2,1%)**	**4 355**	**(2,1%)**	**-**	**-**	**(100,0%)**
Proceeds on disposal of PPE	63 600	63 600	-	-	-	-	4 355	6,8%	4 355	6,8%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(274 810)	(274 810)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(502)	(502)	-	-	-	-	-	-	-	-	-	-	-
Payments	**(200 574)**	**(200 574)**	**(27 680)**	**13,8%**	**(83 119)**	**41,4%**	**(29 301)**	**14,6%**	**(140 101)**	**69,8%**	**(16 144)**	**-**	**81,5%**
Capital assets	(200 574)	(200 574)	(27 680)	13,8%	(83 119)	41,4%	(29 301)	14,6%	(140 101)	69,8%	(16 144)	-	81,5%
Net Cash from/(used) Investing Activities	**(412 287)**	**(412 287)**	**(27 680)**	**6,7%**	**(83 119)**	**20,2%**	**(24 946)**	**6,1%**	**(135 746)**	**32,9%**	**(16 144)**	**53,2%**	**54,5%**
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	**(225 612)**	**(1 446 795)**	**(38 461)**	**17,0%**	**(742 573)**	**329,1%**	**(76 619)**	**5,3%**	**(857 653)**	**59,3%**	**72 572**	**(143,6%)**	**(205,6%)**
Cash/cash equivalents at the year begin:	1 032 768	1 032 768	(354 058)	(34,3%)	6 166	,6%	(736 407)	(71,3%)	(354 058)	(34,3%)	(680 916)	-	8,1%
Cash/cash equivalents at the year end:	**807 156**	**(414 027)**	**6 166**	**,8%**	**(736 407)**	**(91,2%)**	**(812 912)**	**196,3%**	**(812 912)**	**196,3%**	**(608 344)**	**(118,1%)**	**33,6%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	58 592	2,1%	49 915	1,8%	46 949	1,7%	2 608 380	94,4%	2 763 836	31,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	75 067	10,0%	47 618	6,3%	24 519	3,3%	603 482	80,4%	750 686	8,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 666	4,0%	27 265	2,8%	25 281	2,6%	871 905	90,5%	963 117	10,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 808	1,8%	19 440	1,6%	19 205	1,6%	1 148 152	95,0%	1 208 605	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 527	1,8%	11 765	1,6%	11 429	1,5%	712 688	95,1%	749 409	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 660	1,0%	1 660	1,0%	1 646	1,0%	164 717	97,1%	169 683	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	52 200	2,4%	52 492	2,4%	51 625	2,3%	2 048 414	92,9%	2 204 731	24,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	472	,6%	338	,4%	557	,7%	80 211	98,3%	81 578	,9%	-	-	-	-
Total By Income Source	**261 991**	**2,9%**	**210 495**	**2,4%**	**181 211**	**2,0%**	**8 237 949**	**92,6%**	**8 891 647**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16 604	6,9%	12 771	5,3%	12 452	5,2%	199 093	82,6%	240 920	2,7%	-	-	-	-
Commercial	78 427	4,9%	48 945	3,1%	29 468	1,8%	1 439 380	90,2%	1 596 221	18,0%	-	-	-	-
Households	166 960	2,4%	148 779	2,1%	139 290	2,0%	6 599 476	93,5%	7 054 506	79,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**261 991**	**2,9%**	**210 495**	**2,4%**	**181 211**	**2,0%**	**8 237 949**	**92,6%**	**8 891 647**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	145 585	2,2%	76 965	1,2%	1 196	-	6 288 262	96,6%	6 512 009	44,9%
Bulk Water	138 250	1,8%	115 191	1,5%	148 178	1,9%	7 239 046	94,7%	7 640 665	52,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 971	100,0%	-	-	-	-	-	-	1 971	-
Pensions / Retirement deductions	14 103	100,0%	-	-	-	-	-	-	14 103	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 324	6,3%	9 242	2,9%	8 687	2,7%	282 176	88,1%	320 429	2,2%
Auditor-General	103	1,8%	229	4,0%	384	6,7%	5 042	87,6%	5 757	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	11 906	100,0%	-	-	-	-	-	-	11 906	,1%
Total	**332 240**	**2,3%**	**201 627**	**1,4%**	**158 446**	**1,1%**	**13 814 526**	**95,2%**	**14 506 838**	**100,0%**

Contact Details

Municipal Manager	Mr Thabo Panyani	057 391 3135
Chief Financial Officer	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**572 584**	**572 584**	**156 210**	**27,3%**	**64 971**	**11,3%**	**142 885**	**25,0%**	**364 066**	**63,6%**	**75 971**	**43,1%**	**88,1%**
Exchange Revenue													
Service charges - Electricity	144 651	144 651	31 661	21,9%	21 903	15,1%	55 774	38,6%	109 337	75,6%	20 092	46,1%	177,6%
Service charges - Water	69 409	69 409	14 863	21,4%	9 822	14,2%	18 177	26,2%	42 861	61,8%	12 446	52,5%	46,0%
Service charges - Waste Water Management	33 000	33 000	11 600	35,2%	1 108	3,4%	7 767	23,5%	20 476	62,0%	(3 472)	36,9%	(323,7%)
Service charges - Waste Management	23 100	23 100	7 499	32,5%	571	2,5%	4 947	21,4%	13 017	56,3%	(2 466)	33,1%	(300,6%)
Sale of Goods and Rendering of Services	2 861	2 861	170	5,9%	403	14,1%	6 761	236,3%	7 334	256,3%	343	39,3%	1 870,9%
Agency services	5	5	0	6,0%	1	16,1%	3	54,5%	4	76,6%	1	42,6%	122,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	85 000	85 000	12 965	15,3%	2 960	3,5%	7 465	8,8%	23 390	27,5%	1 978	10,8%	277,3%
Interest earned from Current and Non Current Assets	3 000	3 000	860	28,7%	(27 151)	(905,0%)	515	17,2%	(25 776)	(859,2%)	539	53,5%	(4,5%)
Dividends	20	20	7	35,6%	-	-	7	35,4%	14	70,9%	-	56,4%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	131	131	121	92,9%	115	87,9%	44	33,4%	280	214,1%	81	21,5%	(45,8%)
Licence and permits	0	0	0	72,3%	-	-	-	-	0	72,3%	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	557	557	144	25,9%	135	24,3%	(10 129)	(1 817,2%)	(9 849)	(1 767,0%)	120	47,8%	(8 532,6%)
Non-Exchange Revenue													
Property rates	29 244	29 244	7 098	24,3%	4 729	16,2%	7 020	24,0%	18 847	64,4%	4 494	48,8%	56,2%
Surcharges and Taxes	7 142	7 142	1 086	15,2%	2 411	33,8%	3 488	48,8%	6 986	97,8%	1 368	62,4%	155,0%
Fines, penalties and forfeits	134	134	12	9,1%	6	4,7%	7	4,9%	25	18,6%	25	46,9%	(74,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	174 330	174 330	68 123	39,1%	47 957	27,5%	41 040	23,5%	157 120	90,1%	40 421	54,8%	1,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**572 584**	**572 584**	**122 996**	**21,5%**	**70 283**	**12,3%**	**228 209**	**39,9%**	**421 489**	**73,6%**	**131 519**	**46,8%**	**73,5%**
Employee related costs	204 012	204 012	58 678	28,8%	38 550	18,9%	54 786	26,9%	152 014	74,5%	33 507	50,7%	63,5%
Remuneration of councillors	10 108	10 108	2 389	23,6%	2 083	20,6%	2 500	24,7%	6 972	69,0%	1 557	50,6%	60,6%
Bulk purchases - electricity	90 077	90 077	21 403	23,8%	-	-	43 278	48,0%	64 681	71,8%	37 505	89,1%	15,4%
Inventory consumed	63 685	63 685	17 562	27,6%	17 934	28,2%	43 716	68,6%	79 212	124,4%	23 697	66,6%	84,5%
Debt impairment	76 881	76 881	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 330	37 330	(239)	(,6%)	-	-	-	-	(239)	(,6%)	-	-	-
Interest	21 000	21 000	10 743	51,2%	2 796	13,3%	33 613	160,1%	47 151	224,5%	21 476	96,6%	56,5%
Contracted services	29 758	29 758	7 854	26,4%	6 569	22,1%	6 806	22,9%	21 229	71,3%	9 694	56,4%	(29,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	22 468	22 468	4 607	20,5%	2 352	10,5%	43 511	193,7%	50 469	224,6%	4 084	40,4%	965,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	17 265	17 265	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(0)**	**(0)**	**33 214**	**-**	**(5 313)**	**-**	**(85 324)**	**-**	**(57 423)**	**-**	**(55 548)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	59 617	59 617	7 833	13,1%	15 787	26,5%	23 603	39,6%	47 223	79,2%	5 625	38,3%	319,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**59 617**	**59 617**	**41 047**		**10 474**		**(61 721)**		**(10 200)**		**(49 923)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**59 617**	**59 617**	**41 047**		**10 474**		**(61 721)**		**(10 200)**		**(49 923)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 617**	**59 617**	**41 047**		**10 474**		**(61 721)**		**(10 200)**		**(49 923)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 617**	**59 617**	**41 047**		**10 474**		**(61 721)**		**(10 200)**		**(49 923)**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**59 617**	**59 617**	**18 983**	**31,8%**	**19 979**	**33,5%**	**16 013**	**26,9%**	**54 974**	**92,2%**	**7 081**	**61,5%**	**126,2%**
National Government	59 617	59 617	18 983	31,8%	19 979	33,5%	16 013	26,9%	54 974	92,2%	7 081	64,2%	126,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**59 617**	**59 617**	**18 983**	**31,8%**	**19 979**	**33,5%**	**16 013**	**26,9%**	**54 974**	**92,2%**	**7 081**	**64,2%**	**126,2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**59 617**	**59 617**	**19 876**	**33,3%**	**19 979**	**33,5%**	**16 016**	**26,9%**	**55 871**	**93,7%**	**10 474**	**72,5%**	**52,9%**
Municipal governance and administration	**-**	**-**	**893**	**-**	**-**	**-**	**3**	**-**	**896**	**-**	**5 203**	**96,4%**	**(99,9%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	893	-	-	-	3	-	896	-	5 203	96,4%	(99,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**12 021**	**12 021**	**1 781**	**14,8%**	**18**	**,2%**	**-**	**-**	**1 799**	**15,0%**	**4**	**49,3%**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	12 021	12 021	1 781	14,8%	18	,2%	-	-	1 799	15,0%	4	49,3%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2 038**	**78,7%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	2 038	78,7%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**47 596**	**47 596**	**17 202**	**36,1%**	**19 960**	**41,9%**	**16 013**	**33,6%**	**53 176**	**111,7%**	**3 228**	**63,5%**	**396,0%**
Energy sources	-	-	1 413	-	2 361	-	1 242	-	5 016	-	523	163,4%	137,7%
Water Management	30 217	30 217	7 889	26,1%	8 415	27,8%	5 620	18,6%	21 924	72,6%	2 706	65,4%	107,7%
Waste Water Management	17 379	17 379	7 900	45,5%	9 185	52,8%	9 151	52,7%	26 236	151,0%	-	54,2%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**549 246**	**549 246**	**-**	**-**	**62 143**	**11,3%**	**(7 796)**	**(1,4%)**	**54 347**	**9,9%**	**-**	**-**	**(100,0%)**
Property rates	30 037	30 037	-	-	10 445	34,8%	3 672	12,2%	14 117	47,0%	-	-	(100,0%)
Service charges	277 486	277 486	-	-	12 774	4,6%	19 340	7,0%	32 114	11,6%	-	-	(100,0%)
Other revenue	7 776	7 776	-	-	38 465	494,7%	(1 727)	(22,2%)	36 738	472,4%	-	-	(100,0%)
Transfers and Subsidies - Operational	174 330	174 330	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	59 617	59 617	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	459	-	(29 081)	-	(28 622)	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(202 622)**	**(202 622)**	**-**	**-**	**-**	**-**	**2 859**	**(1,4%)**	**2 859**	**(1,4%)**	**-**	**-**	**(100,0%)**
Suppliers and employees	(202 622)	(202 622)	-	-	-	-	2 859	(1,4%)	2 859	(1,4%)	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**346 623**	**346 623**	**-**	**-**	**62 143**	**17,9%**	**(4 937)**	**(1,4%)**	**57 206**	**16,5%**	**-**	**-**	**(100,0%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**346 623**	**346 623**	**-**	**-**	**62 143**	**17,9%**	**(4 937)**	**(1,4%)**	**57 206**	**16,5%**	**-**	**-**	**(100,0%)**
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	62 143	-	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	**346 623**	**346 623**	**-**	**-**	**62 143**	**17,9%**	**57 206**	**16,5%**	**57 206**	**16,5%**	**-**	**-**	**(100,0%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 037	2,9%	6 386	2,6%	6 144	2,5%	222 302	91,9%	241 869	27,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 063	27,5%	2 531	9,9%	1 090	4,3%	14 959	58,3%	25 643	2,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 296	5,3%	3 081	5,0%	1 523	2,5%	54 030	87,2%	61 930	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 291	2,7%	2 860	2,3%	2 730	2,2%	114 826	92,8%	123 707	14,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 136	2,0%	1 954	1,8%	1 903	1,8%	101 007	94,4%	107 000	12,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 481	100,0%	1 481	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 973	1,7%	3 551	1,6%	3 840	1,7%	216 679	95,0%	228 044	26,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 845	3,4%	2 376	2,8%	2 098	2,5%	77 207	91,3%	84 526	9,7%	-	-	-	-
Total By Income Source	**29 641**	**3,4%**	**22 740**	**2,6%**	**19 327**	**2,2%**	**802 492**	**91,8%**	**874 200**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 416	2,5%	1 037	1,8%	954	1,7%	53 634	94,0%	57 042	6,5%	-	-	-	-
Commercial	8 315	13,8%	3 626	6,0%	1 747	2,9%	46 450	77,2%	60 139	6,9%	-	-	-	-
Households	19 096	2,6%	18 042	2,4%	16 592	2,2%	690 595	92,8%	744 325	85,1%	-	-	-	-
Other	814	6,4%	35	,3%	34	,3%	11 812	93,0%	12 695	1,5%	-	-	-	-
Total By Customer Group	**29 641**	**3,4%**	**22 740**	**2,6%**	**19 327**	**2,2%**	**802 492**	**91,8%**	**874 200**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	20 508	2,1%	42 330	4,4%	907 577	93,5%	970 415	65,0%
Bulk Water	10 494	2,3%	11 844	2,6%	31 852	6,9%	407 011	88,3%	461 201	30,9%
PAYE deductions	13	100,0%	-	-	-	-	-	-	13	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	4	100,0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 957	10,0%	5 167	10,4%	2 123	4,3%	37 542	75,4%	49 789	3,3%
Auditor-General	145	2,5%	195	3,4%	761	13,2%	4 667	80,9%	5 768	,4%
Other	2 195	37,8%	1 846	31,8%	284	4,9%	1 486	25,6%	5 811	,4%
Medical Aid deductions	123	100,0%	-	-	-	-	-	-	123	-
Total	**17 931**	**1,2%**	**39 560**	**2,6%**	**77 350**	**5,2%**	**1 358 283**	**91,0%**	**1 493 125**	**100,0%**

Contact Details

Municipal Manager	Mr Sekonyela Joseph Lehloenya	056 514 9200
Chief Financial Officer	Mr MF LEKITLANE	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**163 504**	**163 504**	**66 835**	**40,9%**	**52 527**	**32,1%**	**1 508**	**,9%**	**120 870**	**73,9%**	**38 950**	**95,3%**	**(96,1%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	1	-	-	-	2	-	3	-	-	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165	165	2	1,5%	2	1,4%	1	,8%	6	3,7%	16	44,5%	(92,2%)
Interest earned from Current and Non Current Assets	5 300	5 300	411	7,8%	2 688	50,7%	127	2,4%	3 226	60,9%	314	41,5%	(59,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	83	83,0%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	97	97	90	93,2%	20	21,1%	22	22,4%	133	136,7%	59	262,0%	(63,1%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	157 942	157 942	66 330	42,0%	49 816	31,5%	1 356	,9%	117 502	74,4%	38 477	97,8%	(96,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**211 794**	**242 586**	**61 799**	**29,2%**	**47 238**	**22,3%**	**39 916**	**16,5%**	**148 953**	**61,4%**	**52 712**	**64,1%**	**(24,3%)**
Employee related costs	136 048	136 048	40 892	30,1%	21 625	15,9%	22 445	16,5%	84 962	62,4%	30 267	71,8%	(25,8%)
Remuneration of councillors	11 427	11 427	3 543	31,0%	2 652	23,2%	1 894	16,6%	8 088	70,8%	2 768	75,2%	(31,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 139	2 139	280	13,1%	755	35,3%	180	8,4%	1 215	56,8%	596	61,1%	(69,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 871	5 871	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	19 663	19 663	4 407	22,4%	5 948	30,3%	3 039	15,5%	13 394	68,1%	5 025	64,2%	(39,5%)
Transfers and subsidies	11 622	42 414	7 592	65,3%	8 729	75,1%	9 065	21,4%	25 386	59,9%	8 621	49,7%	5,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	25 024	25 024	5 085	20,3%	7 530	30,1%	3 293	13,2%	15 907	63,6%	5 436	61,4%	(39,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(48 290)**	**(79 082)**	**5 036**	**-**	**5 290**	**-**	**(38 408)**	**-**	**(28 083)**	**-**	**(13 762)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	-	30 792	-	-	-	-	-	-	-	-	369	5,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(48 290)**	**(48 290)**	**5 036**		**5 290**		**(38 408)**		**(28 083)**		**(13 393)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(48 290)**	**(48 290)**	**5 036**		**5 290**		**(38 408)**		**(28 083)**		**(13 393)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(48 290)**	**(48 290)**	**5 036**		**5 290**		**(38 408)**		**(28 083)**		**(13 393)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(48 290)**	**(48 290)**	**5 036**		**5 290**		**(38 408)**		**(28 083)**		**(13 393)**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**3 800**	**3 800**	**252**	**6,6%**	**243**	**6,4%**	**1**	**-**	**496**	**13,1%**	**449**	**6,8%**	**(99,8%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	3 800	252	6,6%	243	6,4%	1	-	496	13,1%	449	24,7%	(99,8%)
Capital Expenditure Functional	**3 800**	**3 800**	**252**	**6,6%**	**243**	**6,4%**	**1**	**-**	**496**	**13,1%**	**449**	**24,6%**	**(99,8%)**
Municipal governance and administration	**1 300**	**1 300**	**208**	**16,0%**	**125**	**9,6%**	**1**	**,1%**	**334**	**25,7%**	**265**	**20,9%**	**(99,6%)**
Executive and Council	550	550	44	7,9%	(3)	(,5%)	1	,2%	42	7,6%	12	16,1%	(90,9%)
Finance and administration	750	750	164	21,9%	128	17,0%	-	-	292	38,9%	253	22,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**300**	**300**	**-**	**-**	**103**	**34,5%**	**-**	**-**	**103**	**34,5%**	**184**	**60,3%**	**(100,0%)**
Community and Social Services	200	200	-	-	100	50,0%	-	-	100	50,0%	184	57,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	100	100	-	-	3	3,5%	-	-	3	3,5%	-	70,2%	-
Economic and Environmental Services	**2 200**	**2 200**	**45**	**2,0%**	**15**	**,7%**	**-**	**-**	**59**	**2,7%**	**-**	**98,0%**	**-**
Planning and Development	100	100	45	44,5%	16	16,0%	-	-	60	60,5%	-	98,0%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	2 100	2 100	-	-	(1)	(,1%)	-	-	(1)	(,1%)	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**163 339**	**194 131**	**63 775**	**39,0%**	**51 180**	**31,3%**	**-**	**-**	**114 955**	**59,2%**	**61 493**	**97,0%**	**(100,0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	97	97	-	-	-	-	-	-	-	-	121	141,8%	(100,0%)
Transfers and Subsidies - Operational	157 942	157 942	63 775	40,4%	50 987	32,3%	-	-	114 762	72,7%	38 371	99,2%	(100,0%)
Transfers and Subsidies - Capital	-	30 792	-	-	-	-	-	-	-	-	22 687	100,0%	(100,0%)
Interest	5 300	5 300	-	-	193	3,6%	-	-	193	3,6%	314	41,5%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(199 069)**	**(199 069)**	**(69 960)**	**35,1%**	**(31 269)**	**15,7%**	**(23 564)**	**11,8%**	**(124 794)**	**62,7%**	**(53 371)**	**84,2%**	**(55,8%)**
Suppliers and employees	(199 069)	(199 069)	(69 960)	35,1%	(31 269)	15,7%	(23 564)	11,8%	(124 794)	62,7%	(53 371)	84,2%	(55,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(35 730)**	**(4 938)**	**(6 185)**	**17,3%**	**19 911**	**(55,7%)**	**(23 564)**	**477,2%**	**(9 839)**	**199,2%**	**8 122**	**(137,9%)**	**(390,1%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(3 800)**	**(3 800)**	**(87)**	**2,3%**	**(494)**	**13,0%**	**(1)**	**-**	**(581)**	**15,3%**	**-**	**-**	**(100,0%)**
Capital assets	(3 800)	(3 800)	(87)	2,3%	(494)	13,0%	(1)	-	(581)	15,3%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	**(3 800)**	**(3 800)**	**(87)**	**2,3%**	**(494)**	**13,0%**	**(1)**	**-**	**(581)**	**15,3%**	**-**	**(,2%)**	**(100,0%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(39 530)**	**(8 738)**	**(6 272)**	**15,9%**	**19 417**	**(49,1%)**	**(23 565)**	**269,7%**	**(10 420)**	**119,2%**	**8 122**	**(75,7%)**	**(390,1%)**
Cash/cash equivalents at the year begin:	106 197	106 197	-	-	64 348	60,6%	83 765	78,9%	-	-	112 727	95,2%	(25,7%)
Cash/cash equivalents at the year end:	**66 667**	**97 459**	**64 348**	**96,5%**	**83 765**	**125,6%**	**60 200**	**61,8%**	**60 200**	**61,8%**	**120 849**	**131,1%**	**(50,2%)**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Motlatsi Lesley Makhetha	057 391 8920
Chief Financial Officer	Mr Mokhali Kevin Khoabane	057 391 8920

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**765 501**	**833 860**	**227 334**	**29,7%**	**127 439**	**16,6%**	**268 166**	**32,2%**	**622 938**	**74,7%**	**181 383**	**86,0%**	**47,8%**
Exchange Revenue													
Service charges - Electricity	128 116	128 116	31 409	24,5%	30 027	23,4%	27 910	21,8%	89 346	69,7%	32 579	76,8%	(14,3%)
Service charges - Water	75 069	83 069	20 165	26,9%	23 227	30,9%	23 465	28,2%	66 857	80,5%	21 758	91,1%	7,8%
Service charges - Waste Water Management	43 116	43 116	11 062	25,7%	11 095	25,7%	11 133	25,8%	33 290	77,2%	10 561	77,5%	5,4%
Service charges - Waste Management	58 105	58 105	14 533	25,0%	14 604	25,1%	14 618	25,2%	43 755	75,3%	13 841	74,7%	5,6%
Sale of Goods and Rendering of Services	2 142	2 613	609	28,4%	380	17,8%	553	21,2%	1 542	59,0%	450	69,8%	22,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	50 000	93 882	10 174	20,3%	10 722	21,4%	11 272	12,0%	32 169	34,3%	14 943	76,9%	(24,6%)
Interest earned from Current and Non Current Assets	11 454	9 393	1 368	11,9%	3 329	29,1%	2 973	31,6%	7 669	81,6%	2 632	87,1%	13,0%
Dividends	85	85	-	-	-	-	94	110,2%	94	110,2%	-	100,0%	(100,0%)
Rent on Land	1 754	1 917	452	25,8%	506	28,9%	498	26,0%	1 456	76,0%	448	76,8%	11,1%
Rental from Fixed Assets	114	117	29	25,8%	27	23,8%	44	37,9%	101	86,2%	24	71,1%	83,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	563	758	250	44,4%	127	22,6%	367	48,5%	744	98,2%	152	66,7%	141,8%
Non-Exchange Revenue													
Property rates	85 836	85 836	21 713	25,3%	21 711	25,3%	21 653	25,2%	65 077	75,8%	20 994	76,2%	3,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	315	100	9	3,0%	10	3,1%	2	2,2%	21	21,5%	12	54,6%	(82,1%)
Licences or permits	132	20	1	,6%	7	5,3%	27	137,2%	35	176,0%	22	67,1%	27,3%
Transfer and subsidies - Operational	270 624	270 624	111 346	41,1%	7 183	2,7%	148 701	54,9%	267 230	98,7%	62 937	99,5%	136,3%
Interest	-	18 033	4 144	-	4 443	-	4 677	25,9%	13 264	73,6%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 891	5 891	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	184	184	69	37,6%	40	21,8%	176	95,7%	286	155,1%	30	114,5%	479,3%
Other Gains	32 000	32 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**925 732**	**1 034 024**	**199 435**	**21,5%**	**206 052**	**22,3%**	**149 585**	**14,5%**	**555 073**	**53,7%**	**173 860**	**64,9%**	**(14,0%)**
Employee related costs	267 542	267 542	62 886	23,5%	63 261	23,6%	64 506	24,1%	190 654	71,3%	60 669	74,6%	6,3%
Remuneration of councillors	16 158	16 868	3 548	22,0%	4 330	26,8%	3 813	22,6%	11 692	69,3%	3 575	73,1%	6,7%
Bulk purchases - electricity	139 377	139 377	30 714	22,0%	32 823	23,5%	25 881	18,6%	89 418	64,2%	21 920	63,0%	18,1%
Inventory consumed	46 258	52 536	1 951	4,2%	6 939	15,0%	7 650	14,6%	16 540	31,5%	3 987	41,9%	91,9%
Debt impairment	93 089	136 983	23 272	25,0%	23 272	25,0%	(29 422)	(21,5%)	17 123	12,5%	-	-	(100,0%)
Depreciation and amortisation	162 863	169 099	36 845	22,6%	36 844	22,6%	36 039	21,3%	109 727	64,9%	41 888	74,1%	(14,0%)
Interest	2 550	3 283	(80)	(3,1%)	868	34,0%	377	11,5%	1 164	35,5%	-	5,5%	(100,0%)
Contracted services	35 659	58 727	8 339	23,4%	13 146	36,9%	11 196	19,1%	32 681	55,6%	6 100	69,0%	83,6%
Transfers and subsidies	32 159	49 761	12 206	38,0%	12 472	38,8%	12 851	25,8%	37 529	75,4%	10 703	75,1%	20,1%
Irrecoverable debts written off	58 000	58 000	5 407	9,3%	2 658	4,6%	6 760	11,7%	14 825	25,6%	13 910	66,2%	(51,4%)
Operational costs	59 077	68 848	14 347	24,3%	9 440	16,0%	9 934	14,4%	33 720	49,0%	11 108	61,8%	(10,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	13 000	13 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(160 231)**	**(200 164)**	**27 898**	**-**	**(78 614)**	**-**	**118 580**	**-**	**67 865**	**-**	**7 523**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	218 681	218 681	27 546	12,6%	59 524	27,2%	42 743	19,5%	129 814	59,4%	-	22,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58 450**	**18 517**	**55 445**		**(19 090)**		**161 323**		**197 678**		**7 523**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**58 450**	**18 517**	**55 445**		**(19 090)**		**161 323**		**197 678**		**7 523**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58 450**	**18 517**	**55 445**		**(19 090)**		**161 323**		**197 678**		**7 523**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	17	-	17	-	16	-	51	-	17	105,0%	(6,1%)
Surplus/(Deficit) for the year	**58 450**	**18 517**	**55 462**		**(19 073)**		**161 340**		**197 729**		**7 540**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget Main appropriation	Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**231 766**	**239 846**	**37 874**	**16,3%**	**41 137**	**17,7%**	**38 357**	**16,0%**	**117 368**	**48,9%**	**69 375**	**60,5%**	**(44,7%)**
National Government	218 681	218 681	37 596	17,2%	40 975	18,7%	36 783	16,8%	115 353	52,7%	69 263	67,9%	(46,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**218 681**	**218 681**	**37 596**	**17,2%**	**40 975**	**18,7%**	**36 783**	**16,8%**	**115 353**	**52,7%**	**69 263**	**67,9%**	**(46,9%)**
Borrowing	5 300	5 300	-	-	-	-	215	4,0%	215	4,0%	61	7,4%	254,4%
Internally generated funds	7 785	15 865	278	3,6%	162	2,1%	1 360	8,6%	1 800	11,3%	52	2,7%	2 498,9%
Capital Expenditure Functional	**231 766**	**243 985**	**37 916**	**16,4%**	**41 171**	**17,8%**	**38 715**	**15,9%**	**117 802**	**48,3%**	**70 030**	**61,4%**	**(44,7%)**
Municipal governance and administration	**485**	**5 139**	**287**	**59,1%**	**100**	**20,7%**	**830**	**16,2%**	**1 217**	**23,7%**	**365**	**32,2%**	**127,3%**
Executive and Council	-	432	22	-	30	-	500	115,8%	551	127,6%	44	48,7%	1 035,7%
Finance and administration	485	4 707	265	54,7%	71	14,6%	331	7,0%	666	14,2%	321	30,0%	2,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 306**	**8 159**	**20**	**1,5%**	**-**	**-**	**2 338**	**28,7%**	**2 358**	**28,9%**	**180**	**20,8%**	**1 201,6%**
Community and Social Services	-	-	-	-	-	-	15	-	15	-	-	100,0%	(100,0%)
Sport And Recreation	1 306	7 939	20	1,5%	-	-	2 211	27,9%	2 231	28,1%	180	16,5%	1 131,2%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	220	-	-	-	-	112	50,8%	112	50,8%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**47 485**	**38 458**	**1 454**	**3,1%**	**6 483**	**13,7%**	**7 648**	**19,9%**	**15 586**	**40,5%**	**13 675**	**46,7%**	**(44,1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	25	54,0%	(100,0%)
Road Transport	47 485	38 458	1 454	3,1%	6 483	13,7%	7 648	19,9%	15 586	40,5%	13 650	46,7%	(44,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**182 490**	**192 229**	**36 155**	**19,8%**	**34 587**	**19,0%**	**27 899**	**14,5%**	**98 641**	**51,3%**	**55 810**	**66,3%**	**(50,0%)**
Energy sources	11 481	21 123	-	-	-	-	3 743	17,7%	3 743	17,7%	-	18,3%	(100,0%)
Water Management	57 951	111 677	24 617	42,5%	23 596	40,7%	22 736	20,4%	70 949	63,5%	38 991	72,9%	(41,7%)
Waste Water Management	110 008	56 308	11 525	10,5%	10 921	9,9%	1 409	2,5%	23 855	42,4%	16 819	54,7%	(91,6%)
Waste Management	3 050	3 122	13	,4%	70	2,3%	11	,3%	94	3,0%	-	24,2%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**972 431**	**1 042 694**	**249 061**	**25,6%**	**141 307**	**14,5%**	**247 334**	**23,7%**	**637 702**	**61,2%**	**168 467**	**74,3%**	**46,8%**
Property rates	85 836	94 048	11 095	12,9%	19 193	22,4%	14 911	15,9%	45 199	48,1%	19 963	50,6%	(25,3%)
Service charges	377 298	426 459	36 808	9,8%	40 153	10,6%	37 219	8,7%	114 179	26,8%	30 862	34,4%	20,6%
Other revenue	19 993	20 339	7 072	35,4%	(2 977)	(14,9%)	1 720	8,5%	5 815	28,6%	2 329	88,7%	(26,2%)
Transfers and Subsidies - Operational	270 624	270 624	119 628	44,2%	637	,2%	149 726	55,3%	269 991	99,8%	63 410	90,4%	136,1%
Transfers and Subsidies - Capital	218 681	218 681	73 534	33,6%	81 066	37,1%	40 434	18,5%	195 034	89,2%	49 442	124,4%	(18,2%)
Interest	-	-	921	-	2 908	-	2 806	-	6 636	-	2 461	-	14,0%
Dividends	-	12 543	3	-	326	-	518	4,1%	848	6,8%	-	-	(100,0%)
Payments	**-**	**(52 895)**	**(89 221)**	**-**	**(69 625)**	**-**	**(58 056)**	**109,8%**	**(216 902)**	**410,1%**	**(48 627)**	**44,1%**	**19,4%**
Suppliers and employees	-	(37 968)	(89 103)	-	(69 255)	-	(57 706)	152,0%	(216 064)	569,1%	(48 627)	46,6%	18,7%
Finance charges	-	(733)	(119)	-	(369)	-	(350)	47,8%	(838)	114,3%	-	-	(100,0%)
Transfers and grants	-	(14 194)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**972 431**	**989 799**	**159 840**	**16,4%**	**71 682**	**7,4%**	**189 278**	**19,1%**	**420 800**	**42,5%**	**119 840**	**124,4%**	**57,9%**
Cash Flow from Investing Activities													
Receipts	**184**	**184**	**69**	**37,6%**	**40**	**21,8%**	**176**	**95,7%**	**286**	**155,1%**	**30**	**-**	**479,3%**
Proceeds on disposal of PPE	184	184	69	37,6%	40	21,8%	176	95,7%	286	155,1%	30	-	479,3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(231 766)**	**(239 846)**	**(64 433)**	**27,8%**	**(43 320)**	**18,7%**	**(44 447)**	**18,5%**	**(152 200)**	**63,5%**	**(79 662)**	**1 314,9%**	**(44,2%)**
Capital assets	(231 766)	(239 846)	(64 433)	27,8%	(43 320)	18,7%	(44 447)	18,5%	(152 200)	63,5%	(79 662)	1 314,9%	(44,2%)
Net Cash from/(used) Investing Activities	**(231 582)**	**(239 661)**	**(64 364)**	**27,8%**	**(43 279)**	**18,7%**	**(44 270)**	**18,5%**	**(151 914)**	**63,4%**	**(79 631)**	**1 313,1%**	**(44,4%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**1**	**-**	**2**	**-**	**3**	**-**	**-**	**-**	**(100,0%)**
Repayment of borrowing	-	-	-	-	1	-	2	-	3	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**1**	**-**	**2**	**-**	**3**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**740 850**	**750 137**	**95 476**	**12,9%**	**28 404**	**3,8%**	**145 009**	**19,3%**	**268 889**	**35,8%**	**40 209**	**78,6%**	**260,6%**
Cash/cash equivalents at the year begin:	93 197	93 197	57 063	61,2%	152 538	163,7%	180 942	194,1%	57 063	61,2%	250 279	71,0%	(27,7%)
Cash/cash equivalents at the year end:	**834 047**	**843 335**	**152 538**	**18,3%**	**180 942**	**21,7%**	**325 952**	**38,7%**	**325 952**	**38,7%**	**290 488**	**76,7%**	**12,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 765	3,8%	6 917	3,4%	6 454	3,2%	181 259	89,6%	202 395	26,0%	(1 032)	(,5%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 295	14,6%	1 998	5,5%	1 322	3,7%	27 549	76,2%	36 164	4,7%	110	,3%	-	-
Receivables from Non-exchange Transactions - Property Rates	5 011	5,4%	2 770	3,0%	2 432	2,6%	83 118	89,1%	93 331	12,0%	(458)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 135	2,8%	2 767	2,5%	2 651	2,4%	102 839	92,3%	111 392	14,3%	(546)	(,5%)	-	-
Receivables from Exchange Transactions - Waste Management	4 077	2,7%	3 622	2,4%	3 515	2,3%	139 736	92,6%	150 950	19,4%	(837)	(,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 425	3,0%	5 240	2,9%	5 197	2,9%	163 100	91,1%	178 963	23,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26	,7%	16	,4%	19	,5%	3 826	98,4%	3 886	,5%	(897)	(23,1%)	-	-
Total By Income Source	**30 733**	**4,0%**	**23 330**	**3,0%**	**21 591**	**2,8%**	**701 427**	**90,3%**	**777 081**	**100,0%**	**(3 661)**	**(,5%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 252	6,5%	1 675	4,8%	1 555	4,5%	29 096	84,1%	34 577	4,4%	(267)	(,8%)	-	-
Commercial	7 166	6,2%	3 369	2,9%	2 423	2,1%	102 989	88,8%	115 947	14,9%	565	,5%	-	-
Households	21 314	3,4%	18 286	2,9%	17 614	2,8%	569 342	90,9%	626 557	80,6%	(3 959)	(,6%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**30 733**	**4,0%**	**23 330**	**3,0%**	**21 591**	**2,8%**	**701 427**	**90,3%**	**777 081**	**100,0%**	**(3 661)**	**(,5%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	8 626	100,0%	-	-	-	-	3	-	8 629	39,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 435	63,2%	100	,8%	165	1,2%	4 646	34,8%	13 347	60,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**17 061**	**77,6%**	**100**	**,5%**	**165**	**,8%**	**4 649**	**21,2%**	**21 976**	**100,0%**

Contact Details

Municipal Manager	Mrs N.F Malatjie	051 933 9302
Chief Financial Officer	Mr Nicholas Lefa Moletsane	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 149 582**	**1 149 582**	**322 300**	**28,0%**	**128 327**	**11,2%**	**395 720**	**34,4%**	**846 347**	**73,6%**	**181 420**	**68,2%**	**118,1%**
Exchange Revenue													
Service charges - Electricity	316 072	316 072	79 101	25,0%	42 083	13,3%	89 732	28,4%	210 915	66,7%	57 430	66,1%	56,2%
Service charges - Water	88 616	88 616	19 275	21,8%	13 065	14,7%	26 153	29,5%	58 493	66,0%	19 760	68,4%	32,4%
Service charges - Waste Water Management	76 097	76 097	15 815	20,8%	10 187	13,4%	20 097	26,4%	46 100	60,6%	14 709	65,0%	36,6%
Service charges - Waste Management	77 602	77 602	17 257	22,2%	10 929	14,1%	21 695	28,0%	49 881	64,3%	14 880	66,4%	45,8%
Sale of Goods and Rendering of Services	4 088	4 088	1 152	28,2%	829	20,3%	1 433	35,1%	3 413	83,5%	1 062	94,9%	34,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	86 979	86 979	26 333	30,3%	16 467	18,9%	33 830	38,9%	76 630	88,1%	25 489	92,9%	32,7%
Interest earned from Current and Non Current Assets	413	413	854	206,7%	312	75,5%	680	164,5%	1 847	446,7%	345	161,7%	97,1%
Dividends	30	30	16	52,3%	-	-	-	-	16	52,3%	-	49,6%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 142	7 142	2 248	31,5%	1 380	19,3%	2 094	29,3%	5 723	80,1%	1 473	73,0%	42,2%
Licence and permits	85	85	40	46,5%	27	31,6%	38	44,3%	104	122,4%	50	226,0%	(23,7%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 335	2 335	414	17,7%	470	20,1%	(197)	(8,4%)	687	29,4%	864	56,0%	(122,7%)
Non-Exchange Revenue													
Property rates	198 672	198 672	48 667	24,5%	26 801	13,5%	53 859	27,1%	129 328	65,1%	36 223	65,4%	48,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 093	2 093	131	6,3%	166	7,9%	158	7,5%	455	21,8%	40	7,3%	290,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	254 340	254 340	105 625	41,5%	2 000	,8%	138 801	54,6%	246 426	96,9%	3 895	67,3%	3 463,3%
Interest	16 047	16 047	5 032	31,4%	3 384	21,1%	6 893	43,0%	15 308	95,4%	4 884	97,3%	41,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	18 971	18 971	342	1,8%	228	1,2%	453	2,4%	1 023	5,4%	315	7,3%	43,8%
Gains on disposal of Assets	-	-	-	-	(2)	-	-	-	(2)	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 149 168**	**1 149 168**	**411 670**	**35,8%**	**98 106**	**8,5%**	**367 588**	**32,0%**	**877 365**	**76,3%**	**217 610**	**63,4%**	**68,9%**
Employee related costs	358 936	358 936	88 573	24,7%	57 331	16,0%	116 996	32,6%	262 900	73,2%	114 465	73,7%	2,2%
Remuneration of councillors	23 817	23 817	5 224	21,9%	4 199	17,6%	7 322	30,7%	16 745	70,3%	6 970	73,4%	5,0%
Bulk purchases - electricity	302 826	302 826	52 441	17,3%	67 396	22,3%	72 784	24,0%	192 621	63,6%	7 587	62,2%	859,4%
Inventory consumed	27 457	27 457	11 324	41,2%	10 431	38,0%	26 077	95,0%	47 832	174,2%	5 742	62,4%	354,2%
Debt impairment	112 803	112 803	64 543	57,2%	30 915	27,4%	107 572	95,4%	203 030	180,0%	32 859	46,1%	227,4%
Depreciation and amortisation	74 039	74 039	21 843	29,5%	14 562	19,7%	(29 124)	(39,3%)	7 281	9,8%	18 548	61,7%	(257,0%)
Interest	18 110	18 110	5 182	28,6%	3 950	21,8%	4 011	22,1%	13 143	72,6%	135	74,7%	2 865,5%
Contracted services	153 403	153 403	25 717	16,8%	17 616	11,5%	43 815	28,6%	87 148	56,8%	22 444	53,3%	95,2%
Transfers and subsidies	119	119	196	164,8%	-	-	-	-	196	164,8%	30	42,1%	(100,0%)
Irrecoverable debts written off	2 577	2 577	119 469	4 635,4%	(119 158)	(4 623,4%)	718	27,9%	1 029	39,9%	594	64,2%	20,8%
Operational costs	75 081	75 081	17 157	22,9%	10 865	14,5%	17 417	23,2%	45 439	60,5%	8 236	52,9%	111,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**414**	**414**	**(89 370)**	**-**	**30 220**	**-**	**28 131**	**-**	**(31 018)**	**-**	**(36 190)**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	113 510	113 510	29 443	25,9%	17 321	15,3%	52 830	46,5%	99 594	87,7%	44 373	55,7%	19,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**113 924**	**113 924**	**(59 927)**		**47 542**		**80 961**		**68 576**		**8 183**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**113 924**	**113 924**	**(59 927)**		**47 542**		**80 961**		**68 576**		**8 183**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**113 924**	**113 924**	**(59 927)**		**47 542**		**80 961**		**68 576**		**8 183**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**113 924**	**113 924**	**(59 927)**		**47 542**		**80 961**		**68 576**		**8 183**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**115 910**	**115 910**	**44 841**	**38,7%**	**27 206**	**23,5%**	**45 137**	**38,9%**	**117 184**	**101,1%**	**20 333**	**38,7%**	**122,0%**
National Government	113 510	113 510	42 416	37,4%	27 168	23,9%	44 660	39,3%	114 244	100,6%	20 208	37,2%	121,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	87,0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**113 510**	**113 510**	**42 416**	**37,4%**	**27 168**	**23,9%**	**44 660**	**39,3%**	**114 244**	**100,6%**	**20 208**	**39,1%**	**121,0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 400	2 400	2 425	101,0%	38	1,6%	477	19,9%	2 939	122,5%	124	28,6%	283,4%
Capital Expenditure Functional	**115 910**	**115 910**	**44 841**	**38,7%**	**27 206**	**23,5%**	**45 137**	**38,9%**	**117 184**	**101,1%**	**20 333**	**38,7%**	**122,0%**
Municipal governance and administration	**2 400**	**2 400**	**863**	**35,9%**	**38**	**1,6%**	**296**	**12,3%**	**1 196**	**49,8%**	**115**	**24,2%**	**157,4%**
Executive and Council	-	-	601	-	-	-	23	-	623	-	19	97,9%	20,3%
Finance and administration	2 400	2 400	262	10,9%	38	1,6%	273	11,4%	573	23,9%	96	22,5%	184,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**259**	**-**	**-**	**-**	**-**	**-**	**259**	**-**	**382**	**40,1%**	**(100,0%)**
Community and Social Services	-	-	259	-	-	-	-	-	259	-	382	93,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 320**	**35 320**	**10 335**	**29,3%**	**11 498**	**32,6%**	**12 618**	**35,7%**	**34 450**	**97,5%**	**-**	**43,4%**	**(100,0%)**
Planning and Development	35 320	35 320	3 383	9,6%	5 995	17,0%	12 618	35,7%	21 996	62,3%	-	39,4%	(100,0%)
Road Transport	-	-	6 951	-	5 503	-	-	-	12 454	-	-	85,3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**78 190**	**78 190**	**33 385**	**42,7%**	**15 670**	**20,0%**	**32 224**	**41,2%**	**81 278**	**103,9%**	**19 836**	**38,2%**	**62,5%**
Energy sources	-	-	5 161	-	-	-	151	-	5 312	-	-	19,6%	(100,0%)
Water Management	72 894	72 894	28 223	38,7%	13 173	18,1%	24 942	34,2%	66 339	91,0%	19 826	39,9%	25,8%
Waste Water Management	-	-	-	-	-	-	2 537	-	2 537	-	10	9,6%	26 435,9%
Waste Management	5 297	5 297	-	-	2 497	47,1%	4 594	86,7%	7 091	133,9%	-	9,2%	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**901 612**	**901 612**	**275 249**	**30,5%**	**124 321**	**13,8%**	**343 081**	**38,1%**	**742 651**	**82,4%**	**169 783**	**68,6%**	**102,1%**
Property rates	130 612	130 612	29 429	22,5%	26 261	20,1%	32 986	25,3%	88 676	67,9%	30 547	53,3%	8,0%
Service charges	449 987	449 987	85 963	19,1%	61 901	13,8%	89 627	19,9%	237 491	52,8%	70 938	55,0%	26,3%
Other revenue	(46 690)	(46 690)	21 315	(45,7%)	34 543	(74,0%)	78 767	(168,7%)	134 625	(288,3%)	55 435	(771,0%)	42,1%
Transfers and Subsidies - Operational	253 944	253 944	102 537	40,4%	-	-	138 801	54,7%	241 338	95,0%	7 608	67,4%	1 724,4%
Transfers and Subsidies - Capital	113 510	113 510	33 476	29,5%	-	-	-	-	33 476	29,5%	4 911	37,9%	(100,0%)
Interest	220	220	2 513	1 141,6%	1 616	734,2%	2 900	1 317,5%	7 028	3 193,3%	345	122 865,7%	740,3%
Dividends	30	30	16	52,3%	-	-	-	-	16	52,3%	-	49,6%	-
Payments	**(533 771)**	**(533 771)**	**(208 767)**	**39,1%**	**(92 270)**	**17,3%**	**(275 738)**	**51,7%**	**(576 775)**	**108,1%**	**(123 017)**	**64,7%**	**124,1%**
Suppliers and employees	(533 771)	(533 771)	(208 767)	39,1%	(92 270)	17,3%	(275 738)	51,7%	(576 775)	108,1%	(123 017)	64,7%	124,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**367 841**	**367 841**	**66 482**	**18,1%**	**32 051**	**8,7%**	**67 343**	**18,3%**	**165 876**	**45,1%**	**46 766**	**88,5%**	**44,0%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**(2)**	**-**	**-**	**-**	**(2)**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	(2)	-	-	-	(2)	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(115 910)**	**(115 910)**	**(44 841)**	**38,7%**	**(27 206)**	**23,5%**	**(45 137)**	**38,9%**	**(117 184)**	**101,1%**	**(20 333)**	**40,0%**	**122,0%**
Capital assets	(115 910)	(115 910)	(44 841)	38,7%	(27 206)	23,5%	(45 137)	38,9%	(117 184)	101,1%	(20 333)	40,0%	122,0%
Net Cash from/(used) Investing Activities	**(115 910)**	**(115 910)**	**(44 841)**	**38,7%**	**(27 208)**	**23,5%**	**(45 137)**	**38,9%**	**(117 186)**	**101,1%**	**(20 333)**	**40,0%**	**122,0%**
Cash Flow from Financing Activities													
Receipts	**(7 459)**	**(7 459)**	**(1 865)**	**25,0%**	**(1 243)**	**16,7%**	**(1 865)**	**25,0%**	**(4 973)**	**66,7%**	**(1 865)**	**75,0%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	(7 459)	(1 865)	25,0%	(1 243)	16,7%	(1 865)	25,0%	(4 973)	66,7%	(1 865)	75,0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(7 459)**	**(7 459)**	**(1 865)**	**25,0%**	**(1 243)**	**16,7%**	**(1 865)**	**25,0%**	**(4 973)**	**66,7%**	**(1 865)**	**75,0%**	**-**
Net Increase/(Decrease) in cash held	**244 471**	**244 471**	**19 776**	**8,1%**	**3 600**	**1,5%**	**20 341**	**8,3%**	**43 717**	**17,9%**	**24 568**	**756,6%**	**(17,2%)**
Cash/cash equivalents at the year begin:	(11 273)	(11 273)	65 821	(583,9%)	61 540	(545,9%)	81 384	(722,0%)	65 821	(583,9%)	67 001	161,8%	21,5%
Cash/cash equivalents at the year end:	**233 199**	**233 199**	**61 540**	**26,4%**	**81 384**	**34,9%**	**217 741**	**93,4%**	**217 741**	**93,4%**	**91 569**	**437,6%**	**137,8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 103	4,1%	5 568	1,5%	6 024	1,6%	341 165	92,7%	367 859	19,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 681	22,1%	7 804	6,5%	6 910	5,7%	79 428	65,7%	120 823	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 798	8,7%	5 896	2,7%	5 361	2,5%	185 340	86,0%	215 395	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 532	3,7%	3 834	1,5%	3 681	1,4%	238 771	93,3%	255 819	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 938	3,3%	4 811	1,5%	4 715	1,4%	306 890	93,7%	327 355	17,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	20 491	3,5%	10 143	1,8%	9 955	1,7%	537 370	93,0%	577 960	30,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 482	3,1%	582	1,2%	586	1,2%	45 229	94,5%	47 880	2,5%	-	-	-	-
Total By Income Source	**103 026**	**5,4%**	**38 640**	**2,0%**	**37 233**	**1,9%**	**1 734 193**	**90,6%**	**1 913 091**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 584	5,2%	3 669	2,2%	3 648	2,2%	148 003	90,3%	163 904	8,6%	-	-	-	-
Commercial	37 789	13,8%	10 942	4,0%	9 651	3,5%	215 005	78,6%	273 387	14,3%	-	-	-	-
Households	56 493	3,8%	23 951	1,6%	23 859	1,6%	1 365 869	92,9%	1 470 172	76,8%	-	-	-	-
Other	159	2,8%	77	1,4%	76	1,3%	5 316	94,5%	5 628	,3%	-	-	-	-
Total By Customer Group	**103 026**	**5,4%**	**38 640**	**2,0%**	**37 233**	**1,9%**	**1 734 193**	**90,6%**	**1 913 091**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	24 146	2,0%	27 803	2,3%	-	-	1 180 691	95,8%	1 232 639	86,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 333	96,9%	42	1,2%	-	-	66	1,9%	3 441	,2%
Auditor-General	20	,7%	196	7,4%	744	28,0%	1 697	63,9%	2 656	,2%
Other	1 965	1,1%	-	-	-	-	181 476	98,9%	183 441	12,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**29 464**	**2,1%**	**28 040**	**2,0%**	**744**	**,1%**	**1 363 930**	**95,9%**	**1 422 177**	**100,0%**

Contact Details

Municipal Manager	Mr Mohau Ntheli	058 303 5732
Chief Financial Officer	Mr Raymond Provis	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**459 695**	**522 977**	**171 146**	**37,2%**	**142 040**	**30,9%**	**129 796**	**24,8%**	**442 982**	**84,7%**	**161 094**	**103,6%**	**(19,4%)**
Exchange Revenue													
Service charges - Electricity	92 548	104 548	30 346	32,8%	26 573	28,7%	27 154	26,0%	84 073	80,4%	27 079	80,5%	,3%
Service charges - Water	45 057	80 057	27 383	60,8%	19 716	43,8%	19 866	24,8%	66 966	83,6%	26 785	118,6%	(25,8%)
Service charges - Waste Water Management	30 500	30 500	10 678	35,0%	9 142	30,0%	9 034	29,6%	28 854	94,6%	7 109	73,5%	27,1%
Service charges - Waste Management	28 751	28 751	9 376	32,6%	7 935	27,6%	7 562	26,3%	24 873	86,5%	7 832	85,8%	(3,4%)
Sale of Goods and Rendering of Services	1 426	1 083	278	19,5%	231	16,2%	366	33,8%	876	80,9%	305	28,3%	20,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 696	86 722	21 630	22,4%	21 731	22,5%	22 059	25,4%	65 420	75,4%	52 481	155,7%	(58,0%)
Interest earned from Current and Non Current Assets	299	1 499	478	159,9%	254	84,9%	312	20,8%	1 043	69,6%	91	131,4%	241,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 926	1 926	460	23,9%	535	27,8%	494	25,7%	1 489	77,3%	587	79,9%	(15,8%)
Licence and permits	21	21	10	46,2%	-	-	-	-	10	46,2%	1	,5%	(100,0%)
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	209	609	479	229,8%	25	12,0%	397	65,2%	901	148,1%	12	21,3%	3 290,3%
Non-Exchange Revenue													
Property rates	18 900	18 900	4 792	25,4%	4 694	24,8%	4 677	24,7%	14 163	74,9%	4 576	87,1%	2,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	578	578	160	27,7%	282	48,9%	19	3,3%	461	79,9%	56	56,8%	(66,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	142 783	143 783	58 481	41,0%	44 284	31,0%	31 388	21,8%	134 152	93,3%	34 180	91,2%	(8,2%)
Interest	-	24 000	6 596	-	6 637	-	6 468	26,9%	19 701	82,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**637 911**	**684 211**	**210 078**	**32,9%**	**149 728**	**23,5%**	**113 897**	**16,6%**	**473 703**	**69,2%**	**16 259**	**30,2%**	**600,5%**
Employee related costs	168 400	188 400	44 787	26,6%	44 613	26,5%	47 407	25,2%	136 807	72,6%	86	25,3%	54 907,6%
Remuneration of councillors	7 176	7 176	1 932	26,9%	2 166	30,2%	1 816	25,3%	5 914	82,4%	-	27,7%	(100,0%)
Bulk purchases - electricity	105 000	110 000	27 142	25,8%	21 775	20,7%	21 669	19,7%	70 585	64,2%	20 760	79,6%	4,4%
Inventory consumed	23 057	23 057	3 993	17,3%	3 883	16,8%	3 563	15,5%	11 439	49,6%	(4 048)	3,5%	(188,0%)
Debt impairment	85 442	85 442	31 138	36,4%	-	-	-	-	31 138	36,4%	-	-	-
Depreciation and amortisation	58 744	58 744	16 377	27,9%	16 377	27,9%	-	-	32 755	55,8%	-	-	-
Interest	50 400	38 400	3 970	7,9%	6 824	13,5%	8 992	23,4%	19 787	51,5%	(19 257)	16,1%	(146,7%)
Contracted services	34 012	31 112	7 331	21,6%	4 553	13,4%	5 997	19,3%	17 882	57,5%	7 545	68,4%	(20,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	47 153	77 153	58 679	124,4%	33 500	71,0%	14 528	18,8%	106 707	138,3%	291	5,8%	4 900,0%
Operational costs	58 526	64 726	14 728	25,2%	16 037	27,4%	9 915	15,3%	40 680	62,8%	10 883	54,2%	(8,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	10	-	10	-	-	-	(100,0%)
Surplus/(Deficit)	**(178 216)**	**(161 234)**	**(38 932)**	**-**	**(7 688)**	**-**	**15 899**	**-**	**(30 721)**	**-**	**144 835**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	131 149	131 149	14 866	11,3%	20 130	15,3%	24 210	18,5%	59 207	45,1%	8 597	20,7%	181,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(47 067)**	**(30 085)**	**(24 065)**		**12 442**		**40 109**		**28 486**		**153 432**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(47 067)**	**(30 085)**	**(24 065)**		**12 442**		**40 109**		**28 486**		**153 432**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(47 067)**	**(30 085)**	**(24 065)**		**12 442**		**40 109**		**28 486**		**153 432**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(47 067)**	**(30 085)**	**(24 065)**		**12 442**		**40 109**		**28 486**		**153 432**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**134 249**	**134 499**	**23 992**	**17,9%**	**41 958**	**31,3%**	**14 008**	**10,4%**	**79 958**	**59,4%**	**9 858**	**26,0%**	**42,1%**
National Government	131 149	131 149	23 922	18,2%	41 894	31,9%	13 848	10,6%	79 663	60,7%	8 335	26,6%	66,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**131 149**	**131 149**	**23 922**	**18,2%**	**41 894**	**31,9%**	**13 848**	**10,6%**	**79 663**	**60,7%**	**8 335**	**26,6%**	**66,1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 100	3 350	70	2,3%	64	2,1%	161	4,8%	295	8,8%	1 523	16,0%	(89,4%)
Capital Expenditure Functional	**134 249**	**134 499**	**23 992**	**17,9%**	**41 958**	**31,3%**	**14 008**	**10,4%**	**79 958**	**59,4%**	**9 858**	**26,0%**	**42,1%**
Municipal governance and administration	**3 096**	**3 346**	**70**	**2,3%**	**64**	**2,1%**	**151**	**4,5%**	**285**	**8,5%**	**1 523**	**18,4%**	**(90,1%)**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 096	3 346	70	2,3%	64	2,1%	151	4,5%	285	8,5%	1 523	18,4%	(90,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 629**	**1 629**	**540**	**33,2%**	**53**	**3,2%**	**776**	**47,6%**	**1 368**	**84,0%**	**18**	**-**	**4 225,9%**
Community and Social Services	1 629	1 629	220	13,5%	53	3,2%	776	47,6%	1 049	64,4%	-	-	(100,0%)
Sport And Recreation	-	-	320	-	-	-	-	-	320	-	18	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 071**	**14 071**	**2 247**	**16,0%**	**1 298**	**9,2%**	**2 218**	**15,8%**	**5 763**	**41,0%**	**-**	**-**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 071	14 071	2 247	16,0%	1 298	9,2%	2 218	15,8%	5 763	41,0%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**115 453**	**115 453**	**21 135**	**18,3%**	**40 543**	**35,1%**	**10 863**	**9,4%**	**72 541**	**62,8%**	**8 317**	**23,3%**	**30,6%**
Energy sources	7 183	7 183	443	6,2%	2 437	33,9%	1 661	23,1%	4 541	63,2%	-	-	(100,0%)
Water Management	106 270	106 270	20 692	19,5%	38 106	35,9%	9 192	8,7%	67 991	64,0%	8 317	145,7%	10,5%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	3,6%	-
Waste Management	2 000	2 000	-	-	-	-	10	,5%	10	,5%	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	2024/25 Budget: Adjusted Budget	2024/25 First Quarter: Actual Expenditure	2024/25 First Quarter: 1st Q as % of Main appropriation	2024/25 Second Quarter: Actual Expenditure	2024/25 Second Quarter: 2nd Q as % of Main appropriation	2024/25 Third Quarter: Actual Expenditure	2024/25 Third Quarter: 3rd Q as % of adjusted budget	2024/25 Year to Date: Actual Expenditure	2024/25 Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**626 297**	**510 842**	**149 342**	**23,8%**	**114 242**	**18,2%**	**107 049**	**21,0%**	**370 633**	**72,6%**	**101 350**	**76,1%**	**5,6%**
Property rates	39 026	39 026	4 183	10,7%	3 035	7,8%	3 512	9,0%	10 730	27,5%	3 353	45,1%	4,7%
Service charges	211 748	193 918	43 364	20,5%	36 868	17,4%	36 118	18,6%	116 350	60,0%	41 911	169,6%	(13,8%)
Other revenue	100 847	3 360	2 075	2,1%	1 965	1,9%	1 948	58,0%	5 987	178,2%	1 284	38,5%	51,7%
Transfers and Subsidies - Operational	142 783	142 783	61 743	43,2%	42 768	30,0%	31 833	22,3%	136 344	95,5%	33 363	90,7%	(4,6%)
Transfers and Subsidies - Capital	131 894	131 149	37 361	28,3%	28 734	21,8%	31 661	24,1%	97 757	74,5%	21 439	36,3%	47,7%
Interest	-	606	615	-	871	-	1 978	326,6%	3 465	572,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(245 847)**	**(73 546)**	**-**	**(66 604)**	**-**	**(58 598)**	**23,8%**	**(198 749)**	**80,8%**	**(30 909)**	**-**	**89,6%**
Suppliers and employees	-	(245 847)	(73 546)	-	(66 604)	-	(58 598)	23,8%	(198 749)	80,8%	(30 909)	-	89,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**626 297**	**264 995**	**75 795**	**12,1%**	**47 638**	**7,6%**	**48 451**	**18,3%**	**171 884**	**64,9%**	**70 441**	**55,2%**	**(31,2%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(134 249)**	**(134 499)**	**(46 207)**	**34,4%**	**(29 729)**	**22,1%**	**(33 696)**	**25,1%**	**(109 633)**	**81,5%**	**(13 652)**	**31,8%**	**146,8%**
Capital assets	(134 249)	(134 499)	(46 207)	34,4%	(29 729)	22,1%	(33 696)	25,1%	(109 633)	81,5%	(13 652)	31,8%	146,8%
Net Cash from/(used) Investing Activities	**(134 249)**	**(134 499)**	**(46 207)**	**34,4%**	**(29 729)**	**22,1%**	**(33 696)**	**25,1%**	**(109 633)**	**81,5%**	**(13 652)**	**31,8%**	**146,8%**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**492 048**	**130 496**	**29 588**	**6,0%**	**17 908**	**3,6%**	**14 755**	**11,3%**	**62 251**	**47,7%**	**56 789**	**76,2%**	**(74,0%)**
Cash/cash equivalents at the year begin:	1 946	1 946	8 691	446,7%	38 196	1 963,2%	56 146	2 885,7%	8 691	446,7%	112 745	63 592,4%	(50,2%)
Cash/cash equivalents at the year end:	**493 994**	**132 442**	**38 196**	**7,7%**	**56 146**	**11,4%**	**70 901**	**53,5%**	**70 901**	**53,5%**	**169 534**	**77,1%**	**(58,2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 252	2,3%	7 793	2,4%	6 419	2,0%	296 732	93,3%	318 196	22,0%	(959)	(,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 138	9,4%	5 886	7,8%	5 556	7,4%	56 960	75,4%	75 539	5,2%	(216)	(,3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	1 371	2,3%	944	1,6%	905	1,5%	55 964	94,6%	59 185	4,1%	(671)	(1,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 277	2,3%	2 988	2,1%	2 897	2,0%	133 373	93,6%	142 535	9,8%	(382)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Management	2 779	1,8%	2 397	1,6%	2 344	1,5%	144 025	95,0%	151 545	10,5%	(451)	(,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	299	100,0%	299	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 645	1,4%	9 449	1,4%	9 460	1,4%	645 876	95,8%	674 430	46,5%	33	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	116	,4%	76	,3%	103	,4%	27 264	98,9%	27 558	1,9%	(233)	(,8%)	-	-
Total By Income Source	**31 578**	**2,2%**	**29 532**	**2,0%**	**27 684**	**1,9%**	**1 360 491**	**93,9%**	**1 449 285**	**100,0%**	**(2 879)**	**(,2%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 499	2,1%	4 418	2,0%	4 369	2,0%	205 617	93,9%	218 903	15,1%	(386)	(,2%)	-	-
Commercial	9 919	9,0%	8 726	7,9%	6 932	6,3%	85 223	76,9%	110 801	7,6%	(70)	(,1%)	-	-
Households	17 160	1,5%	16 387	1,5%	16 383	1,5%	1 069 651	95,5%	1 119 581	77,3%	(2 424)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**31 578**	**2,2%**	**29 532**	**2,0%**	**27 684**	**1,9%**	**1 360 491**	**93,9%**	**1 449 285**	**100,0%**	**(2 879)**	**(,2%)**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	16 419	8,6%	8 176	4,3%	165 266	87,0%	189 861	21,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 737	,7%	6 189	,9%	2 434	,4%	681 564	98,1%	694 923	78,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 737**	**,5%**	**22 608**	**2,6%**	**10 610**	**1,2%**	**846 829**	**95,7%**	**884 784**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**1 677 691**	**2 026 704**	**558 267**	**33,3%**	**486 795**	**29,0%**	**368 356**	**18,2%**	**1 413 418**	**69,7%**	**452 804**	**90,0%**	**(18,6%)**
Exchange Revenue													
Service charges - Electricity	422 573	655 724	69 445	16,4%	90 270	21,4%	62 389	9,5%	222 105	33,9%	93 496	75,0%	(33,3%)
Service charges - Water	126 338	122 400	20 604	16,3%	20 722	16,4%	20 359	16,6%	61 685	50,4%	20 152	57,9%	1,0%
Service charges - Waste Water Management	51 648	46 647	12 871	24,9%	12 094	23,4%	11 524	24,7%	36 489	78,2%	10 839	67,3%	6,3%
Service charges - Waste Management	51 257	47 140	13 030	25,4%	12 657	24,7%	11 451	24,3%	37 138	78,8%	11 063	69,7%	3,5%
Sale of Goods and Rendering of Services	5 892	4 461	591	10,0%	610	10,3%	757	17,0%	1 959	43,9%	856	38,0%	(11,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 204	118 206	25 062	137,7%	25 975	142,7%	27 802	23,5%	78 839	66,7%	9 662	78,4%	187,7%
Interest earned from Current and Non Current Assets	8 150	12 270	890	10,9%	5 926	72,7%	756	6,2%	7 571	61,7%	3 241	107,4%	(76,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 665	3 838	373	14,0%	1 038	39,0%	263	6,9%	1 675	43,6%	241	55,1%	9,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 655	8 199	87	1,9%	782	16,8%	294	3,6%	1 163	14,2%	241	54,3%	21,8%
Non-Exchange Revenue													
Property rates	115 244	109 455	27 547	23,9%	27 189	23,6%	26 350	24,1%	81 086	74,1%	28 187	65,3%	(6,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 207	442	44	1,4%	48	1,5%	63	14,2%	155	35,1%	41	20,9%	54,7%
Licences or permits	1 663	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	858 920	858 920	378 226	44,0%	279 730	32,6%	195 769	22,8%	853 725	99,4%	270 908	108,7%	(27,7%)
Interest	7 268	38 998	9 497	130,7%	9 750	134,1%	10 578	27,1%	29 824	76,5%	3 877	75,0%	172,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	7	5	-	-	5	71,6%	-	-	5	115,5%	-	50,0%	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 963 591**	**2 256 157**	**594 215**	**30,3%**	**453 105**	**23,1%**	**505 662**	**22,4%**	**1 552 982**	**68,8%**	**418 617**	**47,7%**	**20,8%**
Employee related costs	686 359	690 804	147 151	21,4%	186 241	27,1%	176 203	25,5%	509 595	73,8%	172 023	67,2%	2,4%
Remuneration of councillors	35 033	34 070	10 067	28,7%	8 587	24,5%	10 263	30,1%	28 917	84,9%	7 075	63,9%	45,1%
Bulk purchases - electricity	719 673	805 500	355 199	49,4%	197 315	27,4%	188 560	23,4%	741 074	92,0%	162 115	71,8%	16,3%
Inventory consumed	40 369	61 876	4 108	10,2%	5 527	13,7%	3 234	5,2%	12 869	20,8%	11 433	27,1%	(71,7%)
Debt impairment	-	39 020	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	38 750	-	-	-	-	-	-	-	-	-	-	-
Interest	41 152	98 152	29 064	70,6%	15 159	36,8%	45 544	46,4%	89 767	91,5%	10 505	5,4%	333,5%
Contracted services	135 881	162 142	12 203	9,0%	27 435	20,2%	37 573	23,2%	77 211	47,6%	24 881	33,6%	51,0%
Transfers and subsidies	181 472	187 472	28 596	15,8%	-	-	29 389	15,7%	57 985	30,9%	12 406	46,5%	136,9%
Irrecoverable debts written off	-	1 500	919	-	-	-	13	,9%	932	62,1%	1 578	54,9%	(99,2%)
Operational costs	123 647	136 867	6 909	5,6%	12 839	10,4%	14 882	10,9%	34 631	25,3%	16 601	29,0%	(10,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	4	5	-	-	2	35,2%	-	-	2	34,0%	-	16,2%	-
Surplus/(Deficit)	**(285 900)**	**(229 453)**	**(35 948)**	**-**	**33 691**	**-**	**(137 306)**	**-**	**(139 564)**	**-**	**34 187**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	235 913	248 182	17 125	7,3%	70 790	30,0%	73 975	29,8%	161 891	65,2%	32 692	31,8%	126,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(49 987)**	**18 729**	**(18 823)**		**104 481**		**(63 331)**		**22 326**		**66 879**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(49 987)**	**18 729**	**(18 823)**		**104 481**		**(63 331)**		**22 326**		**66 879**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(49 987)**	**18 729**	**(18 823)**		**104 481**		**(63 331)**		**22 326**		**66 879**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	255 300	255 300	82 098	32,2%	64 667	25,3%	(1 411)	(,6%)	145 354	56,9%	-	17,5%	(100,0%)
Surplus/(Deficit) for the year	**205 313**	**274 029**	**63 275**		**169 148**		**(64 742)**		**167 680**		**66 879**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**225 993**	**264 551**	**24 953**	**11,0%**	**72 733**	**32,2%**	**48 235**	**18,2%**	**145 921**	**55,2%**	**53 822**	**37,2%**	**(10,4%)**
National Government	225 993	238 304	24 953	11,0%	71 997	31,9%	42 991	18,0%	139 941	58,7%	38 405	45,0%	11,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	13 895	21,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**225 993**	**238 304**	**24 953**	**11,0%**	**71 997**	**31,9%**	**42 991**	**18,0%**	**139 941**	**58,7%**	**52 300**	**39,4%**	**(17,8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	26 247	-	-	736	-	5 244	20,0%	5 980	22,8%	1 522	23,1%	244,5%
Capital Expenditure Functional	**225 993**	**264 551**	**24 953**	**11,0%**	**72 733**	**32,2%**	**48 235**	**18,2%**	**145 921**	**55,2%**	**53 822**	**37,2%**	**(10,4%)**
Municipal governance and administration	**-**	**2 900**	**-**	**-**	**-**	**-**	**130**	**4,5%**	**130**	**4,5%**	**(18)**	**14,4%**	**(826,5%)**
Executive and Council	-	500	-	-	-	-	-	-	-	-	(98)	(,8%)	(100,0%)
Finance and administration	-	2 400	-	-	-	-	130	5,4%	130	5,4%	80	46,0%	62,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**43 403**	**44 318**	**2 907**	**6,7%**	**7 463**	**17,2%**	**2 037**	**4,6%**	**12 407**	**28,0%**	**2 361**	**39,8%**	**(13,7%)**
Community and Social Services	14 984	15 198	-	-	4 135	27,6%	1 693	11,1%	5 828	38,3%	670	73,4%	152,7%
Sport And Recreation	28 420	28 420	2 907	10,2%	3 328	11,7%	344	1,2%	6 580	23,2%	1 691	36,1%	(79,6%)
Public Safety	-	700	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 318**	**24 865**	**4 068**	**39,4%**	**908**	**8,8%**	**612**	**2,5%**	**5 588**	**22,5%**	**3 213**	**71,3%**	**(80,9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 318	24 865	4 068	39,4%	908	8,8%	612	2,5%	5 588	22,5%	3 213	71,3%	(80,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**172 272**	**192 468**	**17 977**	**10,4%**	**64 362**	**37,4%**	**45 456**	**23,6%**	**127 796**	**66,4%**	**48 266**	**37,9%**	**(5,8%)**
Energy sources	1 678	15 261	-	-	1 719	102,5%	5 114	33,5%	6 833	44,8%	1 540	37,2%	232,1%
Water Management	77 636	83 159	9 925	12,8%	19 580	25,2%	27 752	33,4%	57 257	68,9%	20 491	27,6%	35,4%
Waste Water Management	77 157	78 185	8 053	10,4%	29 701	38,5%	12 590	16,1%	50 343	64,4%	26 235	45,0%	(52,0%)
Waste Management	15 801	15 862	-	-	13 363	84,6%	-	-	13 363	84,2%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**3 012 289**	**(126 750)**	**474 493**	**15,8%**	**392 038**	**13,0%**	**400 277**	**(315,8%)**	**1 266 809**	**(999,5%)**	**379 571**	**78,0%**	**5,5%**
Property rates	75 585	90 908	7 554	10,0%	19 470	25,8%	35 112	38,6%	62 135	68,3%	16 162	71,2%	117,2%
Service charges	305 564	530 182	78 803	25,8%	122 252	40,0%	93 914	17,7%	294 969	55,6%	68 597	40,5%	36,9%
Other revenue	1 528 157	(1 865 566)	(40 481)	(2,6%)	(89 302)	(5,8%)	(60 553)	3,2%	(190 335)	10,2%	(23 545)	101,3%	157,2%
Transfers and Subsidies - Operational	858 920	858 920	358 929	41,8%	279 337	32,5%	214 527	25,0%	852 793	99,3%	201 254	99,3%	6,6%
Transfers and Subsidies - Capital	235 913	248 230	69 095	29,3%	59 620	25,3%	116 350	46,9%	245 065	98,7%	116 437	87,9%	(,1%)
Interest	8 150	10 576	593	7,3%	661	8,1%	927	8,8%	2 181	20,6%	665	72,8%	39,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 227 383)**	**(1 803 809)**	**(62 112)**	**2,8%**	**(553 938)**	**24,9%**	**(24 290)**	**1,3%**	**(640 340)**	**35,5%**	**(332 543)**	**30,8%**	**(92,7%)**
Suppliers and employees	(2 227 383)	(1 803 809)	(62 112)	2,8%	(553 938)	24,9%	(24 290)	1,3%	(640 340)	35,5%	(332 543)	30,8%	(92,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**784 906**	**(1 930 559)**	**412 381**	**52,5%**	**(161 899)**	**(20,6%)**	**375 986**	**(19,5%)**	**626 469**	**(32,5%)**	**47 028**	**(132,8%)**	**699,5%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(225 993)**	**(264 551)**	**(24 953)**	**11,0%**	**(72 733)**	**32,2%**	**(48 235)**	**18,2%**	**(145 921)**	**55,2%**	**(53 822)**	**37,2%**	**(10,4%)**
Capital assets	(225 993)	(264 551)	(24 953)	11,0%	(72 733)	32,2%	(48 235)	18,2%	(145 921)	55,2%	(53 822)	37,2%	(10,4%)
Net Cash from/(used) Investing Activities	**(225 993)**	**(264 551)**	**(24 953)**	**11,0%**	**(72 733)**	**32,2%**	**(48 235)**	**18,2%**	**(145 921)**	**55,2%**	**(53 822)**	**37,2%**	**(10,4%)**
Cash Flow from Financing Activities													
Receipts	**367**	**367**	**147**	**40,2%**	**86**	**23,6%**	**92**	**25,2%**	**326**	**89,0%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	367	367	147	40,2%	86	23,6%	92	25,2%	326	89,0%	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**367**	**367**	**147**	**40,2%**	**86**	**23,6%**	**92**	**25,2%**	**326**	**89,0%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**559 280**	**(2 194 743)**	**387 576**	**69,3%**	**(234 545)**	**(41,9%)**	**327 844**	**(14,9%)**	**480 874**	**(21,9%)**	**(6 795)**	**(61,4%)**	**(4 925,0%)**
Cash/cash equivalents at the year begin:	64 626	582 407	485 495	751,2%	297 106	459,7%	741 649	127,3%	485 495	83,4%	1 142 930	17,6%	(35,1%)
Cash/cash equivalents at the year end:	**623 905**	**(1 612 336)**	**297 106**	**47,6%**	**741 437**	**118,8%**	**1 069 799**	**(66,4%)**	**1 069 799**	**(66,4%)**	**1 136 135**	**(1 532,9%)**	**(5,8%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 630	1,0%	8 369	1,0%	7 379	,9%	811 950	97,1%	836 328	29,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	166	,1%	-	-	-	-	330 032	99,9%	330 198	11,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 998	1,2%	7 437	1,2%	7 552	1,2%	618 145	96,4%	641 131	22,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 263	1,3%	4 333	1,3%	4 084	1,2%	318 236	96,2%	330 916	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 228	1,3%	4 134	1,2%	4 081	1,2%	324 823	96,3%	337 266	11,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 843	3,7%	12 659	3,7%	12 544	3,6%	307 031	89,0%	345 076	12,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	490	,7%	265	,4%	289	,4%	64 473	98,4%	65 517	2,3%	-	-	-	-
Total By Income Source	**38 617**	**1,3%**	**37 196**	**1,3%**	**35 929**	**1,2%**	**2 774 689**	**96,1%**	**2 886 431**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 742	1,4%	6 080	1,2%	5 720	1,1%	480 322	96,3%	498 865	17,3%	-	-	-	-
Commercial	8 169	1,3%	7 746	1,3%	7 558	1,2%	594 034	96,2%	617 507	21,4%	-	-	-	-
Households	23 571	1,4%	23 233	1,3%	22 515	1,3%	1 670 382	96,0%	1 739 701	60,3%	-	-	-	-
Other	135	,4%	136	,4%	136	,4%	29 951	98,7%	30 359	1,1%	-	-	-	-
Total By Customer Group	**38 617**	**1,3%**	**37 196**	**1,3%**	**35 929**	**1,2%**	**2 774 689**	**96,1%**	**2 886 431**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	71 297	1,0%	72 437	1,0%	69 666	,9%	7 120 932	97,1%	7 334 332	92,2%
Bulk Water	-	-	-	-	-	-	492 965	100,0%	492 965	6,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 070	1,6%	159	,1%	-	-	127 838	98,3%	130 067	1,6%
Auditor-General	-	-	-	-	-	-	43	100,0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**73 368**	**,9%**	**72 596**	**,9%**	**69 666**	**,9%**	**7 741 778**	**97,3%**	**7 957 407**	**100,0%**

Contact Details

Municipal Manager	Adv Motswahae Matthews Mofokeng	058 718 6616
Chief Financial Officer	Mrs Jemina M Mazinyo	058 718 3709

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**275 238**	**269 805**	**78 151**	**28,4%**	**57 268**	**20,8%**	**63 930**	**23,7%**	**199 349**	**73,9%**	**60 175**	**71,5%**	**6,2%**
Exchange Revenue													
Service charges - Electricity	36 706	36 706	50	,1%	56	,2%	16 218	44,2%	16 323	44,5%	7 193	22,4%	125,5%
Service charges - Water	22 412	22 412	6 419	28,6%	5 705	25,5%	6 141	27,4%	18 264	81,5%	6 506	89,7%	(5,6%)
Service charges - Waste Water Management	19 711	19 711	4 657	23,6%	4 679	23,7%	4 470	22,7%	13 805	70,0%	3 829	71,4%	16,7%
Service charges - Waste Management	17 405	17 405	4 047	23,2%	4 052	23,3%	3 829	22,0%	11 927	68,5%	3 433	74,1%	11,5%
Sale of Goods and Rendering of Services	436	436	85	19,4%	89	20,5%	77	17,7%	251	57,7%	23	75,3%	235,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	46 616	46 616	10 753	23,1%	10 956	23,5%	10 406	22,3%	32 115	68,9%	8 204	102,7%	26,8%
Interest earned from Current and Non Current Assets	861	861	0	,1%	0	-	1	,1%	2	,2%	1	,6%	(22,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	661	661	328	49,7%	248	37,5%	230	34,7%	806	121,9%	402	7,0%	(42,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 421	2 421	117	4,8%	117	4,8%	234	9,6%	467	19,3%	249	56,3%	(6,1%)
Non-Exchange Revenue													
Property rates	17 825	19 892	17 046	95,6%	2 728	15,3%	2 532	12,7%	22 306	112,1%	2 847	80,5%	(11,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	57	57	0	,5%	-	-	-	-	0	,5%	-	58,3%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 126	102 626	34 648	31,5%	28 639	26,0%	19 794	19,3%	83 081	81,0%	25 523	81,7%	(22,4%)
Interest	-	-	-	-	-	-	-	-	-	-	1 965	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**273 873**	**268 518**	**56 284**	**20,6%**	**51 067**	**18,6%**	**46 737**	**17,4%**	**154 087**	**57,4%**	**43 128**	**57,2%**	**8,4%**
Employee related costs	108 650	102 851	23 414	21,6%	21 935	20,2%	23 279	22,6%	68 628	66,7%	22 077	67,2%	5,4%
Remuneration of councillors	7 534	9 781	2 655	35,2%	3 203	42,5%	1 971	20,2%	7 829	80,0%	1 868	56,3%	5,5%
Bulk purchases - electricity	35 900	32 310	12 165	33,9%	8 442	23,5%	9 058	28,0%	29 664	91,8%	3 376	62,7%	168,3%
Inventory consumed	9 381	9 500	2 064	22,0%	3 137	33,4%	4 078	42,9%	9 279	97,7%	4 367	86,2%	(6,6%)
Debt impairment	31 511	31 511	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 609	15 274	-	-	-	-	-	-	-	-	-	-	-
Interest	6 526	6 526	848	13,0%	1 126	17,3%	1 701	26,1%	3 675	56,3%	646	62,0%	163,5%
Contracted services	13 741	20 221	5 976	43,5%	3 879	28,2%	1 057	5,2%	10 912	54,0%	1 776	75,9%	(40,5%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	40 023	40 544	9 162	22,9%	9 345	23,3%	5 593	13,8%	24 101	59,4%	9 019	67,4%	(38,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 365**	**1 287**	**21 867**	**-**	**6 202**	**-**	**17 193**	**-**	**45 261**	**-**	**17 047**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	47 490	47 490	4 847	10,2%	8 884	18,7%	10 093	21,3%	23 824	50,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**48 855**	**48 777**	**26 714**		**15 085**		**27 286**		**69 085**		**17 047**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**48 855**	**48 777**	**26 714**		**15 085**		**27 286**		**69 085**		**17 047**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**48 855**	**48 777**	**26 714**		**15 085**		**27 286**		**69 085**		**17 047**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**48 855**	**48 777**	**26 714**		**15 085**		**27 286**		**69 085**		**17 047**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**47 490**	**47 490**	**4 847**	**10,2%**	**10 316**	**21,7%**	**10 093**	**21,3%**	**25 256**	**53,2%**	**9 491**	**43,9%**	**6,3%**
National Government	47 490	47 490	4 847	10,2%	10 316	21,7%	10 093	21,3%	25 256	53,2%	9 491	43,9%	6,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 490**	**47 490**	**4 847**	**10,2%**	**10 316**	**21,7%**	**10 093**	**21,3%**	**25 256**	**53,2%**	**9 491**	**43,9%**	**6,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**47 490**	**50 490**	**4 847**	**10,2%**	**10 316**	**21,7%**	**10 093**	**20,0%**	**25 256**	**50,0%**	**9 491**	**43,9%**	**6,3%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**4 263**	**48**	**-**	**792**	**-**	**38**	**,9%**	**877**	**20,6%**	**-**	**-**	**(100,0%)**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	4 263	48	-	792	-	38	,9%	877	20,6%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 456**	**1 193**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 591**	**36,2%**	**(100,0%)**
Planning and Development	2 456	1 193	-	-	-	-	-	-	-	-	1 591	36,2%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**45 034**	**45 034**	**4 800**	**10,7%**	**9 524**	**21,1%**	**10 055**	**22,3%**	**24 379**	**54,1%**	**7 899**	**45,4%**	**27,3%**
Energy sources	4 000	4 000	697	17,4%	1 097	27,4%	1 097	27,4%	2 890	72,3%	1 477	29,5%	(25,8%)
Water Management	-	1 647	-	-	-	-	762	46,3%	762	46,3%	531	62,0%	43,6%
Waste Water Management	41 034	39 387	-	-	-	-	6 937	17,6%	6 937	17,6%	5 891	45,3%	17,8%
Waste Management	-	-	4 103	-	8 427	-	1 259	-	13 789	-	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**252 538**	**246 072**	**54 505**	**21,6%**	**56 604**	**22,4%**	**47 128**	**19,2%**	**158 237**	**64,3%**	**50 958**	**114,1%**	**(7,5%)**
Property rates	7 974	9 008	1 191	14,9%	1 984	24,9%	1 996	22,2%	5 172	57,4%	1 540	60,4%	29,7%
Service charges	50 335	50 335	7 610	15,1%	4 358	8,7%	4 412	8,8%	16 380	32,5%	3 288	31,2%	34,2%
Other revenue	3 010	3 010	1 855	61,6%	765	25,4%	953	31,7%	3 573	118,7%	876	173,4%	8,8%
Transfers and Subsidies - Operational	110 126	102 626	39 845	36,2%	32 852	29,8%	22 573	22,0%	95 270	92,8%	30 681	96,8%	(26,4%)
Transfers and Subsidies - Capital	47 490	47 490	3 999	8,4%	16 631	35,0%	17 180	36,2%	37 810	79,6%	14 572	2 248,8%	17,9%
Interest	33 603	33 603	5	-	14	-	13	-	31	,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(220 985)**	**(220 921)**	**(18 588)**	**8,4%**	**(11 020)**	**5,0%**	**(26 905)**	**12,2%**	**(56 513)**	**25,6%**	**(14 979)**	**20,1%**	**79,6%**
Suppliers and employees	(214 459)	(214 395)	(18 588)	8,7%	(11 020)	5,1%	(26 905)	12,5%	(56 513)	26,4%	(14 979)	20,7%	79,6%
Finance charges	(6 526)	(6 526)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**31 553**	**25 151**	**35 917**	**113,8%**	**45 583**	**144,5%**	**20 223**	**80,4%**	**101 724**	**404,5%**	**35 979**	**(212,1%)**	**(43,8%)**
Cash Flow from Investing Activities													
Receipts	**239**	**239**	**656**	**274,8%**	**26**	**11,0%**	**40**	**16,7%**	**722**	**302,5%**	**81**	**99,0%**	**(50,8%)**
Proceeds on disposal of PPE	239	239	656	274,8%	26	11,0%	40	16,7%	722	302,5%	81	98,7%	(50,8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 490)**	**(50 490)**	**(2 293)**	**4,8%**	**(15 104)**	**31,8%**	**(7 428)**	**14,7%**	**(24 825)**	**49,2%**	**(10 255)**	**48,7%**	**(27,6%)**
Capital assets	(47 490)	(50 490)	(2 293)	4,8%	(15 104)	31,8%	(7 428)	14,7%	(24 825)	49,2%	(10 255)	48,7%	(27,6%)
Net Cash from/(used) Investing Activities	**(47 251)**	**(50 251)**	**(1 637)**	**3,5%**	**(15 077)**	**31,9%**	**(7 389)**	**14,7%**	**(24 103)**	**48,0%**	**(10 174)**	**48,5%**	**(27,4%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**0**	**-**	**(0)**	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	0	-	(0)	-	1	-	1	-	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**0**	**-**	**(0)**	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(15 698)**	**(25 101)**	**34 281**	**(218,4%)**	**30 506**	**(194,3%)**	**12 835**	**(51,1%)**	**77 621**	**(309,2%)**	**25 805**	**(89,1%)**	**(50,3%)**
Cash/cash equivalents at the year begin:	29 748	33 295	4 779	16,1%	41 576	139,8%	72 081	216,5%	4 779	14,4%	75 218	-	(4,2%)
Cash/cash equivalents at the year end:	**14 050**	**8 194**	**41 576**	**295,9%**	**72 081**	**513,0%**	**84 916**	**1 036,3%**	**84 916**	**1 036,3%**	**101 022**	**(89,7%)**	**(15,9%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 803	1,5%	1 844	1,5%	3 333	2,8%	112 780	94,2%	119 759	18,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19	,4%	18	,4%	17	,3%	4 963	98,9%	5 018	,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	845	1,0%	837	1,0%	793	,9%	84 808	97,2%	87 284	13,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 541	1,3%	1 708	1,5%	1 608	1,4%	112 046	95,8%	116 904	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 425	1,2%	1 546	1,3%	1 402	1,2%	112 636	96,3%	117 009	17,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	69	1,3%	56	1,0%	56	1,0%	5 271	96,7%	5 452	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	3 199	1,5%	3 674	1,7%	3 711	1,7%	203 500	95,1%	214 084	32,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 017)	129,1%	17	(,3%)	13	(,2%)	1 779	(28,6%)	(6 209)	(,9%)	-	-	-	-
Total By Income Source	**885**	**,1%**	**9 700**	**1,5%**	**10 933**	**1,7%**	**637 784**	**96,7%**	**659 302**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(2 356)	(12,8%)	430	2,3%	368	2,0%	19 980	108,5%	18 422	2,8%	-	-	-	-
Commercial	454	1,9%	592	2,4%	596	2,5%	22 698	93,3%	24 340	3,7%	-	-	-	-
Households	5 633	1,0%	7 582	1,4%	8 763	1,6%	516 181	95,9%	538 159	81,6%	-	-	-	-
Other	(2 846)	(3,6%)	1 097	1,4%	1 205	1,5%	78 925	100,7%	78 381	11,9%	-	-	-	-
Total By Customer Group	**885**	**,1%**	**9 700**	**1,5%**	**10 933**	**1,7%**	**637 784**	**96,7%**	**659 302**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	442	,1%	3 228	1,1%	3 398	1,1%	290 116	97,6%	297 185	62,3%
Bulk Water	-	-	1 907	1,5%	1 283	1,0%	122 338	97,5%	125 528	26,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52	1,3%	-	-	19	,5%	3 908	98,2%	3 980	,8%
Auditor-General	7	-	88	,3%	102	,4%	25 483	99,2%	25 680	5,4%
Other	4 497	18,3%	155	,6%	317	1,3%	19 537	79,7%	24 506	5,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**4 998**	**1,0%**	**5 378**	**1,1%**	**5 120**	**1,1%**	**461 382**	**96,8%**	**476 878**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**442 516**	**402 800**	**117 197**	**26,5%**	**77 175**	**17,4%**	**94 201**	**23,4%**	**288 573**	**71,6%**	**109 866**	**40,9%**	**(14,3%)**
Exchange Revenue													
Service charges - Electricity	83 267	71 012	29 950	36,0%	11 446	13,7%	13 448	18,9%	54 844	77,2%	10 425	25,2%	29,0%
Service charges - Water	37 496	23 546	6 466	17,2%	4 226	11,3%	5 816	24,7%	16 508	70,1%	8 258	46,4%	(29,6%)
Service charges - Waste Water Management	46 431	28 582	7 227	15,6%	4 733	10,2%	7 099	24,8%	19 059	66,7%	7 475	36,0%	(5,0%)
Service charges - Waste Management	31 631	20 796	5 193	16,4%	3 446	10,9%	5 207	25,0%	13 846	66,6%	5 214	36,7%	(,1%)
Sale of Goods and Rendering of Services	2 139	859	175	8,2%	95	4,4%	(49)	(5,7%)	220	25,7%	181	65,7%	(127,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	78 000	74 915	18 320	23,5%	12 608	16,2%	18 465	24,6%	49 393	65,9%	19 475	56,1%	(5,2%)
Interest earned from Current and Non Current Assets	479	479	192	40,2%	41	8,6%	158	33,1%	392	81,8%	444	172,9%	(64,4%)
Dividends	539	98	57	10,5%	-	-	-	-	57	57,9%	-	-	-
Rent on Land	278	278	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 714	1 714	397	23,1%	305	17,8%	380	22,2%	1 082	63,1%	450	74,4%	(15,6%)
Licence and permits	230	230	1	,6%	10	4,5%	5	2,0%	17	7,2%	2	6,2%	164,2%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	953	490	(46)	(4,9%)	(49)	(5,2%)	(130)	(26,5%)	(225)	(46,0%)	22	3,8%	(681,1%)
Non-Exchange Revenue													
Property rates	31 007	39 171	9 762	31,5%	6 501	21,0%	9 599	24,5%	25 862	66,0%	8 452	45,2%	13,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	125	4	-	2	-	8	6,0%	13	10,5%	1	6,0%	480,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	122 351	122 351	36 747	30,0%	31 886	26,1%	31 190	25,5%	99 824	81,6%	49 466	44,1%	(36,9%)
Interest	6 000	18 153	2 752	45,9%	1 924	32,1%	3 005	16,6%	7 682	42,3%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**464 758**	**528 712**	**91 197**	**19,6%**	**30 638**	**6,6%**	**228 641**	**43,2%**	**350 476**	**66,3%**	**61 316**	**25,6%**	**272,9%**
Employee related costs	125 382	125 382	26 450	21,1%	8 951	7,1%	44 924	35,8%	80 324	64,1%	26 116	46,1%	72,0%
Remuneration of councillors	7 705	7 705	1 343	17,4%	475	6,2%	2 003	26,0%	3 821	49,6%	1 273	38,4%	57,3%
Bulk purchases - electricity	85 682	80 745	28 816	33,6%	5 354	6,2%	14 596	18,1%	48 766	60,4%	9 297	15,9%	57,0%
Inventory consumed	17 942	15 269	1 884	10,5%	1 328	7,4%	7 066	46,3%	10 278	67,3%	4 038	55,2%	75,0%
Debt impairment	42 438	155 265	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	42 052	43 610	10 684	25,4%	7 200	17,1%	10 378	23,8%	28 262	64,8%	-	-	(100,0%)
Interest	21 502	40 785	7 926	36,9%	2 876	13,4%	9 424	23,1%	20 226	49,6%	5 147	37,1%	83,1%
Contracted services	36 207	34 964	10 316	28,5%	3 683	10,2%	7 761	22,2%	21 760	62,2%	10 486	70,9%	(26,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	52 052	1 377	389	,7%	89	,2%	128 064	9 303,1%	128 542	9 337,8%	1 495	9,3%	8 467,9%
Operational costs	33 796	23 613	3 390	10,0%	682	2,0%	4 425	18,7%	8 496	36,0%	3 463	48,5%	27,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22 242)**	**(125 913)**	**25 999**	**-**	**46 537**	**-**	**(134 440)**	**-**	**(61 904)**	**-**	**48 550**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	32 449	40 005	14 045	43,3%	5 061	15,6%	8 240	20,6%	27 346	68,4%	3 690	17,9%	123,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 207**	**(85 908)**	**40 044**		**51 598**		**(126 200)**		**(34 558)**		**52 240**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**10 207**	**(85 908)**	**40 044**		**51 598**		**(126 200)**		**(34 558)**		**52 240**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 207**	**(85 908)**	**40 044**		**51 598**		**(126 200)**		**(34 558)**		**52 240**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 207**	**(85 908)**	**40 044**		**51 598**		**(126 200)**		**(34 558)**		**52 240**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**32 449**	**40 005**	**12 213**	**37,6%**	**4 400**	**13,6%**	**7 165**	**17,9%**	**23 779**	**59,4%**	**3 208**	**12,6%**	**123,3%**
National Government	32 449	40 005	12 213	37,6%	4 400	13,6%	7 165	17,9%	23 779	59,4%	3 208	12,6%	123,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 449**	**40 005**	**12 213**	**37,6%**	**4 400**	**13,6%**	**7 165**	**17,9%**	**23 779**	**59,4%**	**3 208**	**12,6%**	**123,3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**32 449**	**40 005**	**12 213**	**37,6%**	**4 400**	**13,6%**	**7 165**	**17,9%**	**23 779**	**59,4%**	**3 208**	**12,6%**	**123,3%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 199**	**3 199**	**418**	**13,1%**	**556**	**17,4%**	**164**	**5,1%**	**1 138**	**35,6%**	**1 187**	**219,8%**	**(86,2%)**
Community and Social Services	3 199	3 199	-	-	-	-	164	5,1%	164	5,1%	-	-	(100,0%)
Sport And Recreation	-	-	418	-	556	-	-	-	974	-	1 187	219,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 270**	**23 826**	**11 331**	**69,6%**	**3 844**	**23,6%**	**849**	**3,6%**	**16 025**	**67,3%**	**340**	**4,3%**	**149,6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 270	23 826	11 331	69,6%	3 844	23,6%	849	3,6%	16 025	67,3%	340	4,3%	149,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 980**	**12 980**	**464**	**3,6%**	**-**	**-**	**6 152**	**47,4%**	**6 616**	**51,0%**	**1 681**	**8,3%**	**265,9%**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	5 576	-	5 576	-	(621)	(2,5%)	(997,3%)
Waste Water Management	12 980	12 980	464	3,6%	-	-	-	-	464	3,6%	2 303	95,2%	(100,0%)
Waste Management	-	-	-	-	-	-	576	-	576	-	-	-	(100,0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**464 067**	**442 143**	**94 770**	**20,4%**	**55 299**	**11,9%**	**67 984**	**15,4%**	**218 053**	**49,3%**	**89 129**	**35,1%**	**(23,7%)**
Property rates	39 448	59 765	4 101	10,4%	3 658	9,3%	4 163	7,0%	11 922	19,9%	4 190	31,6%	(,7%)
Service charges	226 327	177 118	13 967	6,2%	8 979	4,0%	15 549	8,8%	38 495	21,7%	12 008	11,7%	29,5%
Other revenue	42 474	42 327	4 739	11,2%	1 140	2,7%	1 927	4,6%	7 806	18,4%	9 001	396,1%	(78,6%)
Transfers and Subsidies - Operational	122 351	122 351	53 419	43,7%	37 092	30,3%	36 345	29,7%	126 855	103,7%	52 400	47,4%	(30,6%)
Transfers and Subsidies - Capital	32 449	40 005	18 310	56,4%	4 399	13,6%	10 000	25,0%	32 709	81,8%	11 085	(3 149,3%)	(9,8%)
Interest	479	479	178	37,1%	31	6,5%	1	,2%	209	43,7%	444	-	(99,8%)
Dividends	539	98	57	10,5%	-	-	-	-	57	57,9%	-	-	-
Payments	**(331 941)**	**(333 477)**	**5 190**	**(1,6%)**	**(11 620)**	**3,5%**	**20 353**	**(6,1%)**	**13 923**	**(4,2%)**	**6 465**	**,7%**	**214,8%**
Suppliers and employees	(310 439)	(292 693)	5 190	(1,7%)	(11 393)	3,7%	20 353	(7,0%)	14 149	(4,8%)	6 817	,6%	198,5%
Finance charges	(21 502)	(40 785)	-	-	(226)	1,1%	-	-	(226)	,6%	(353)	9,5%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**132 127**	**108 666**	**99 959**	**75,7%**	**43 680**	**33,1%**	**88 337**	**81,3%**	**231 976**	**213,5%**	**95 593**	**114,8%**	**(7,6%)**
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	**(37 316)**	**(46 005)**	**(15 103)**	**40,5%**	**(5 061)**	**13,6%**	**(8 240)**	**17,9%**	**(28 403)**	**61,7%**	**(3 690)**	**64,4%**	**123,3%**
Capital assets	(37 316)	(46 005)	(15 103)	40,5%	(5 061)	13,6%	(8 240)	17,9%	(28 403)	61,7%	(3 690)	64,4%	123,3%
Net Cash from/(used) Investing Activities	**(37 316)**	**(46 005)**	**(15 103)**	**40,5%**	**(5 061)**	**13,6%**	**(8 240)**	**17,9%**	**(28 403)**	**61,7%**	**(3 690)**	**64,4%**	**123,3%**
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**94 811**	**62 660**	**84 857**	**89,5%**	**38 619**	**40,7%**	**80 097**	**127,8%**	**203 573**	**324,9%**	**91 904**	**119,7%**	**(12,8%)**
Cash/cash equivalents at the year begin:	(3 513)	(3 513)	(3 341)	95,1%	103 961	(2 959,4%)	142 581	(4 058,8%)	(3 341)	95,1%	26 557	-	436,9%
Cash/cash equivalents at the year end:	91 298	59 147	103 961	113,9%	142 581	156,2%	222 674	376,5%	222 674	376,5%	118 459	124,1%	88,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 232	1,4%	1 946	,9%	1 784	,8%	216 251	96,9%	223 214	20,1%	(54 523)	(24,4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 690	8,0%	1 494	4,4%	826	2,5%	28 682	85,1%	33 692	3,0%	(1 047)	(3,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	2 976	3,0%	2 540	2,6%	2 313	2,3%	91 015	92,1%	98 843	8,9%	(2 883)	(2,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 761	1,3%	2 695	1,3%	2 565	1,2%	207 118	96,3%	215 139	19,4%	(41 717)	(19,4%)	-	-
Receivables from Exchange Transactions - Waste Management	1 926	1,3%	1 830	1,2%	1 764	1,2%	141 278	96,2%	146 798	13,2%	(27 786)	(18,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 660	1,7%	6 589	1,7%	6 512	1,7%	369 827	94,9%	389 588	35,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	1,6%	46	2,4%	43	2,2%	1 821	93,8%	1 941	,2%	(11 580)	(596,5%)	-	-
Total By Income Source	**20 274**	**1,8%**	**17 140**	**1,5%**	**15 807**	**1,4%**	**1 055 992**	**95,2%**	**1 109 214**	**100,0%**	**(139 536)**	**(12,6%)**	-	-
Debtors Age Analysis By Customer Group														
Organs of State	771	6,5%	710	6,0%	624	5,2%	9 821	82,4%	11 926	1,1%	(64)	(,5%)	-	-
Commercial	2 039	5,0%	1 328	3,2%	889	2,2%	36 818	89,6%	41 075	3,7%	(447)	(1,1%)	-	-
Households	17 464	1,7%	15 103	1,4%	14 294	1,4%	1 009 353	95,6%	1 056 214	95,2%	(139 025)	(13,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 274**	**1,8%**	**17 140**	**1,5%**	**15 807**	**1,4%**	**1 055 992**	**95,2%**	**1 109 214**	**100,0%**	**(139 536)**	**(12,6%)**	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	3 332	,7%	6 344	1,4%	452	,1%	447 578	97,8%	457 705	91,7%
Bulk Water	95	2,5%	864	22,4%	95	2,5%	2 803	72,7%	3 857	,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	2 799	100,0%	2 799	,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 809	14,9%	4 229	16,6%	369	1,4%	17 137	67,1%	25 544	5,1%
Auditor-General	-	-	206	2,3%	-	-	8 918	97,7%	9 125	1,8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**7 235**	**1,4%**	**11 643**	**2,3%**	**917**	**,2%**	**479 234**	**96,0%**	**499 030**	**100,0%**

Contact Details

Municipal Manager	Ms Matiro Rebecca Ellen Mogopodi	051 924 0654
Chief Financial Officer	Mr Takalani Tshikundu	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**166 440**	**165 409**	**62 397**	**37,5%**	**52 284**	**31,4%**	**40 937**	**24,7%**	**155 618**	**94,1%**	**39 208**	**95,3%**	**4,4%**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	11	11	67	642,1%	105	1 001,2%	161	1 535,3%	334	3 178,6%	819	2 563,5%	(80,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 334	5 334	1 599	36,9%	1 356	31,3%	1 164	21,8%	4 120	77,2%	1 324	74,2%	(12,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 275	8 974	-	-	45	,5%	95	1,1%	140	1,6%	-	9,1%	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	152 821	151 091	60 730	39,7%	50 777	33,2%	39 517	26,2%	151 024	100,0%	37 066	99,0%	6,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**169 927**	**181 314**	**27 569**	**16,2%**	**47 207**	**27,8%**	**38 893**	**21,5%**	**113 670**	**62,7%**	**35 781**	**61,9%**	**8,7%**
Employee related costs	104 459	105 464	17 248	16,5%	25 418	24,3%	25 357	24,0%	68 024	64,5%	24 812	71,2%	2,2%
Remuneration of councillors	8 796	9 085	1 477	16,8%	2 761	31,4%	2 752	30,3%	6 991	77,0%	2 922	84,7%	(5,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	1	-	64	-	-	-	65	-	9	24,2%	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 176	2 642	570	17,9%	549	17,3%	616	23,3%	1 734	65,6%	601	48,7%	2,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20 887	24 869	4 143	19,8%	7 156	34,3%	4 325	17,4%	15 625	62,8%	2 730	39,6%	58,4%
Transfers and subsidies	10 062	13 238	962	9,6%	1 539	15,3%	2 215	16,7%	4 716	35,6%	1 430	45,1%	54,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	22 547	26 017	3 168	14,1%	9 719	43,1%	3 628	13,9%	16 515	63,5%	3 276	52,0%	10,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 487)**	**(15 905)**	**34 828**	**-**	**5 076**	**-**	**2 044**	**-**	**41 948**	**-**	**3 427**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 487)**	**(15 905)**	**34 828**		**5 076**		**2 044**		**41 948**		**3 427**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(3 487)**	**(15 905)**	**34 828**		**5 076**		**2 044**		**41 948**		**3 427**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 487)**	**(15 905)**	**34 828**		**5 076**		**2 044**		**41 948**		**3 427**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 487)**	**(15 905)**	**34 828**		**5 076**		**2 044**		**41 948**		**3 427**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**7 793**	**8 212**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 793	8 212	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	**8 103**	**8 625**	**69**	**,8%**	**254**	**3,1%**	**144**	**1,7%**	**467**	**5,4%**	**151**	**2,1%**	**(4,7%)**
Municipal governance and administration	**-**	**472**	**69**	**-**	**254**	**-**	**144**	**30,6%**	**467**	**98,8%**	**151**	**8,2%**	**(4,7%)**
Executive and Council	-	254	-	-	154	-	-	-	154	60,7%	30	10,0%	(100,0%)
Finance and administration	-	218	69	-	99	-	144	66,2%	312	143,3%	122	7,6%	18,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,5%**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	2,3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	300	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 103**	**7 853**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	310	60	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 793	7 793	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	Adjusted Budget	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**152 772**	**152 601**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	11	11	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	152 761	152 591	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(152 996)**	**73**	**(7 102)**	**4,6%**	**(2 636)**	**1,7%**	**(3)**	**(4,1%)**	**(9 741)**	**(13 320,9%)**	**659**	**,2%**	**(100,5%)**
Suppliers and employees	(152 996)	73	(7 102)	4,6%	(2 636)	1,7%	(3)	(4,1%)	(9 741)	(13 320,9%)	659	,2%	(100,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(225)**	**152 675**	**(7 102)**	**3 158,0%**	**(2 636)**	**1 172,2%**	**(3)**	**-**	**(9 741)**	**(6,4%)**	**659**	**,9%**	**(100,5%)**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 793)**	**(7 793)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	(7 793)	(7 793)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(7 793)**	**(7 793)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
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	**(8 018)**	**144 881**	**(7 102)**	**88,6%**	**(2 636)**	**32,9%**	**(3)**	**-**	**(9 741)**	**(6,7%)**	**659**	**,9%**	**(100,5%)**
Cash/cash equivalents at the year begin:	43 718	-	-	-	(7 102)	(16,2%)	(9 738)	-	-	-	(948)	-	927,1%
Cash/cash equivalents at the year end:	35 700	144 881	(7 102)	(19,9%)	(9 738)	(27,3%)	(9 741)	(6,7%)	(9 741)	(6,7%)	(289)	15,2%	3 270,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%	Actual Bad Debts Written Off to Debtors Amount	%	Impairment -Bad Debts ito Council Policy Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 127	100,0%	8 127	100,0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**8 127**	**100,0%**	**8 127**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 127	100,0%	8 127	100,0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**8 127**	**100,0%**	**8 127**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	%	31 - 60 Days Amount	%	61 - 90 Days Amount	%	Over 90 Days Amount	%	Total Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31	,7%	5	,1%	-	-	4 459	99,2%	4 496	97,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	141	100,0%	141	3,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**31**	**,7%**	**5**	**,1%**	**-**	**-**	**4 600**	**99,2%**	**4 636**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 345 628**	**1 326 870**	**326 846**	**24,3%**	**311 682**	**23,2%**	**315 107**	**23,7%**	**953 635**	**71,9%**	**828 251**	**65,5%**	**(62,0%)**
Exchange Revenue													
Service charges - Electricity	553 019	489 803	80 730	14,6%	108 759	19,7%	105 985	21,6%	295 475	60,3%	191 964	39,0%	(44,8%)
Service charges - Water	195 587	195 438	43 538	22,3%	40 621	20,8%	45 551	23,3%	129 710	66,4%	130 376	69,9%	(65,1%)
Service charges - Waste Water Management	70 019	70 231	18 146	25,9%	18 107	25,9%	18 285	26,0%	54 538	77,7%	49 074	73,5%	(62,7%)
Service charges - Waste Management	48 564	48 564	12 810	26,4%	12 908	26,6%	12 777	26,3%	38 495	79,3%	35 063	75,7%	(63,6%)
Sale of Goods and Rendering of Services	10 265	10 484	1 305	12,7%	1 560	15,2%	1 294	12,3%	4 159	39,7%	4 570	46,7%	(71,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 557	75 370	17 644	51,1%	19 612	56,8%	25 618	34,0%	62 874	83,4%	51 188	154,7%	(50,0%)
Interest earned from Current and Non Current Assets	30	61	25	84,1%	14	45,3%	-	-	39	64,0%	27	109,8%	(100,0%)
Dividends	1 736	4 544	228	13,1%	2 070	119,2%	984	21,6%	3 282	72,2%	217	13,1%	352,5%
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 535	8 641	879	10,3%	2 348	27,5%	1 470	17,0%	4 697	54,4%	5 071	62,3%	(71,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 324	14 364	1 296	10,5%	3 347	27,2%	(497)	(3,5%)	4 146	28,9%	(1 612)	(13,7%)	(69,2%)
Non-Exchange Revenue													
Property rates	90 509	90 811	23 299	25,7%	23 540	26,0%	23 538	25,9%	70 377	77,5%	66 183	76,7%	(64,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 309	5 540	33	,6%	586	11,0%	394	7,1%	1 013	18,3%	1 020	19,4%	(61,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	311 514	305 248	124 403	39,9%	75 637	24,3%	76 831	25,2%	276 871	90,7%	289 006	92,0%	(73,4%)
Interest	2 982	7 979	2 287	76,7%	2 352	78,9%	2 655	33,3%	7 294	91,4%	5 682	199,9%	(53,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	678	(208)	222	32,8%	222	32,7%	222	(106,6%)	666	(320,1%)	629	97,4%	(64,8%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	(206)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 311 466**	**1 299 819**	**172 097**	**13,1%**	**201 861**	**15,4%**	**192 763**	**14,8%**	**566 721**	**43,6%**	**517 047**	**42,9%**	**(62,7%)**
Employee related costs	451 339	424 010	106 407	23,6%	108 705	24,1%	105 193	24,8%	320 305	75,5%	290 832	73,1%	(63,8%)
Remuneration of councillors	29 578	28 040	5 217	17,6%	6 345	21,5%	5 400	19,3%	16 962	60,5%	17 123	60,7%	(68,5%)
Bulk purchases - electricity	427 440	392 840	2 529	,6%	2 731	,6%	3 072	,8%	8 331	2,1%	33 316	8,2%	(90,8%)
Inventory consumed	21 223	29 430	6 473	30,5%	9 447	44,5%	7 604	25,8%	23 524	79,9%	17 396	86,4%	(56,3%)
Debt impairment	59 783	46 415	-	-	78	,1%	-	-	78	,2%	-	-	-
Depreciation and amortisation	9 870	9 870	-	-	-	-	-	-	-	-	-	-	-
Interest	8 698	8 698	1 650	19,0%	1 650	19,0%	1 650	19,0%	4 950	56,9%	4 956	57,6%	(66,7%)
Contracted services	158 841	187 869	26 580	16,7%	29 314	18,5%	33 215	17,7%	89 109	47,4%	86 501	57,7%	(61,6%)
Transfers and subsidies	1 049	1 049	-	-	53	5,1%	2	,2%	55	5,3%	55	5,5%	(96,8%)
Irrecoverable debts written off	1 486	3 899	772	51,9%	1 099	74,0%	1 053	27,0%	2 923	75,0%	2 572	5,6%	(59,1%)
Operational costs	142 099	167 637	22 470	15,8%	42 439	29,9%	35 575	21,2%	100 483	59,9%	71 339	52,4%	(50,1%)
Losses on disposal of Assets	60	60	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	(7 042)	-	(100,0%)
Surplus/(Deficit)	**34 162**	**27 051**	**154 749**	**-**	**109 821**	**-**	**122 344**	**-**	**386 914**	**-**	**311 204**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	64 627	64 546	7 043	10,9%	19 739	30,5%	4 473	6,9%	31 255	48,4%	(1)	-	(382 417,4%)
Transfers and subsidies - capital (in-kind)	1 237	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**100 026**	**91 597**	**161 792**		**129 560**		**126 817**		**418 169**		**311 203**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**100 026**	**91 597**	**161 792**		**129 560**		**126 817**		**418 169**		**311 203**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**100 026**	**91 597**	**161 792**		**129 560**		**126 817**		**418 169**		**311 203**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**100 026**	**91 597**	**161 792**		**129 560**		**126 817**		**418 169**		**311 203**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**98 591**	**116 235**	**15 708**	**15,9%**	**24 479**	**24,8%**	**2 036**	**1,8%**	**42 222**	**36,3%**	**54 080**	**41,7%**	**(96,2%)**
National Government	64 627	64 546	12 324	19,1%	22 559	34,9%	1 780	2,8%	36 664	56,8%	49 968	49,7%	(96,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 627**	**64 546**	**12 324**	**19,1%**	**22 559**	**34,9%**	**1 780**	**2,8%**	**36 664**	**56,8%**	**49 968**	**49,7%**	**(96,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 964	51 689	3 383	10,0%	1 919	5,7%	255	,5%	5 557	10,8%	4 111	14,1%	(93,8%)
Capital Expenditure Functional	**98 591**	**116 235**	**15 708**	**15,9%**	**24 479**	**24,8%**	**2 036**	**1,8%**	**42 222**	**36,3%**	**54 080**	**41,7%**	**(96,2%)**
Municipal governance and administration	**5 750**	**8 187**	**756**	**13,2%**	**1 496**	**26,0%**	**213**	**2,6%**	**2 465**	**30,1%**	**1 381**	**26,0%**	**(84,6%)**
Executive and Council	-	1 650	15	-	-	-	-	-	15	,9%	33	46,5%	(100,0%)
Finance and administration	5 750	6 487	742	12,9%	1 496	26,0%	213	3,3%	2 451	37,8%	1 348	26,3%	(84,2%)
Internal audit	-	50	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**13 122**	**20 429**	**236**	**1,8%**	**157**	**1,2%**	**104**	**,5%**	**497**	**2,4%**	**2 404**	**20,5%**	**(95,7%)**
Community and Social Services	5 197	4 333	-	-	-	-	-	-	-	-	1 080	13,5%	(100,0%)
Sport And Recreation	4 081	4 331	191	4,7%	111	2,7%	45	1,0%	348	8,0%	132	6,4%	(65,7%)
Public Safety	3 843	11 765	45	1,2%	46	1,2%	58	,5%	149	1,3%	1 193	72,7%	(95,1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 596**	**33 997**	**9 834**	**31,1%**	**8 594**	**27,2%**	**1 045**	**3,1%**	**19 473**	**57,3%**	**28 408**	**58,1%**	**(96,3%)**
Planning and Development	205	80	69	33,8%	-	-	10	13,0%	80	99,4%	-	-	(100,0%)
Road Transport	31 234	33 760	9 765	31,3%	8 594	27,5%	1 035	3,1%	19 394	57,4%	28 408	59,1%	(96,4%)
Environmental Protection	157	157	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**48 071**	**53 622**	**4 882**	**10,2%**	**14 232**	**29,6%**	**673**	**1,3%**	**19 786**	**36,9%**	**21 887**	**34,4%**	**(96,9%)**
Energy sources	3 348	4 824	149	4,5%	-	-	1	-	151	3,1%	1 733	38,0%	(99,9%)
Water Management	25 011	25 011	2 781	11,1%	13 183	52,7%	639	2,6%	16 603	66,4%	19 902	86,5%	(96,8%)
Waste Water Management	15 890	15 640	-	-	797	5,0%	1 575	10,1%	2 372	15,2%	251	,8%	527,0%
Waste Management	3 822	8 147	1 951	51,1%	251	6,6%	(1 542)	(18,9%)	661	8,1%	-	-	(100,0%)
Other	**52**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**886 545**	**886 545**	**371 085**	**41,9%**	**335 015**	**37,8%**	**216 315**	**24,4%**	**922 414**	**104,0%**	**850 287**	**65,4%**	**(74,6%)**
Property rates	115 114	115 114	14 901	12,9%	16 088	14,0%	13 003	11,3%	43 992	38,2%	43 146	54,0%	(69,9%)
Service charges	881 165	881 165	123 383	14,0%	150 868	17,1%	151 204	17,2%	425 456	48,3%	206 625	23,9%	(26,8%)
Other revenue	(487 853)	(487 853)	66 793	(13,7%)	66 933	(13,7%)	(36 025)	7,4%	97 701	(20,0%)	227 099	(578,8%)	(115,9%)
Transfers and Subsidies - Operational	311 029	311 029	127 028	40,8%	75 283	24,2%	75 421	24,2%	277 732	89,3%	281 769	99,2%	(73,2%)
Transfers and Subsidies - Capital	65 353	65 353	37 641	57,6%	20 469	31,3%	9 813	15,0%	67 923	103,9%	91 430	83,5%	(89,3%)
Interest	-	-	1 111	-	3 304	-	1 915	-	6 329	-	-	-	(100,0%)
Dividends	1 736	1 736	228	13,1%	2 070	119,2%	984	56,7%	3 282	189,0%	217	13,1%	352,5%
Payments	**(1 560 767)**	**(1 560 767)**	**(377 638)**	**24,2%**	**(334 521)**	**21,4%**	**(203 995)**	**13,1%**	**(916 155)**	**58,7%**	**(848 642)**	**98,9%**	**(76,0%)**
Suppliers and employees	(1 560 767)	(1 560 767)	(377 638)	24,2%	(334 521)	21,4%	(203 995)	13,1%	(916 155)	58,7%	(848 642)	98,9%	(76,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(674 222)**	**(674 222)**	**(6 553)**	**1,0%**	**494**	**(,1%)**	**12 319**	**(1,8%)**	**6 260**	**(,9%)**	**1 644**	**,4%**	**649,2%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(98 591)**	**(98 591)**	**(15 708)**	**15,9%**	**(24 479)**	**24,8%**	**(2 036)**	**2,1%**	**(42 222)**	**42,8%**	**(54 080)**	**77,8%**	**(96,2%)**
Capital assets	(98 591)	(98 591)	(15 708)	15,9%	(24 479)	24,8%	(2 036)	2,1%	(42 222)	42,8%	(54 080)	77,8%	(96,2%)
Net Cash from/(used) Investing Activities	**(98 591)**	**(98 591)**	**(15 708)**	**15,9%**	**(24 479)**	**24,8%**	**(2 036)**	**2,1%**	**(42 222)**	**42,8%**	**(54 080)**	**77,8%**	**(96,2%)**
Cash Flow from Financing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 032)**	**(2 032)**	**(803)**	**39,5%**	**(764)**	**37,6%**	**(778)**	**38,3%**	**(2 345)**	**115,4%**	**(2 110)**	**108,9%**	**(63,1%)**
Repayment of borrowing	(2 032)	(2 032)	(803)	39,5%	(764)	37,6%	(778)	38,3%	(2 345)	115,4%	(2 110)	108,9%	(63,1%)
Net Cash from/(used) Financing Activities	**(2 032)**	**(2 032)**	**(803)**	**39,5%**	**(764)**	**37,6%**	**(778)**	**38,3%**	**(2 345)**	**115,4%**	**(2 110)**	**108,9%**	**(63,1%)**
Net Increase/(Decrease) in cash held	**(774 845)**	**(774 845)**	**(23 063)**	**3,0%**	**(24 749)**	**3,2%**	**9 506**	**(1,2%)**	**(38 306)**	**4,9%**	**(54 545)**	**(14,7%)**	**(117,4%)**
Cash/cash equivalents at the year begin:	(23 720)	(23 720)	44 985	(189,7%)	(32 968)	139,0%	(57 717)	243,3%	44 985	(189,7%)	-	-	(100,0%)
Cash/cash equivalents at the year end:	**(798 565)**	**(798 565)**	**(32 968)**	**4,1%**	**(57 717)**	**7,2%**	**(48 211)**	**6,0%**	**(48 211)**	**6,0%**	**(105 325)**	**(29,3%)**	**(54,2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38 286	5,3%	15 657	2,2%	14 375	2,0%	656 862	90,6%	725 180	41,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 262	19,0%	6 482	3,9%	6 162	3,7%	120 780	73,3%	164 686	9,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 922	8,4%	2 544	2,7%	2 283	2,4%	81 082	86,4%	93 831	5,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 027	5,6%	5 076	2,4%	4 805	2,2%	193 445	89,8%	215 352	12,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 317	5,4%	3 512	2,3%	3 348	2,2%	138 654	90,1%	153 831	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	18 179	5,7%	8 917	2,8%	7 129	2,2%	285 992	89,3%	320 218	18,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 063	1,6%	258	,4%	504	,7%	66 427	97,3%	68 253	3,9%	-	-	-	-
Total By Income Source	**117 056**	**6,7%**	**42 446**	**2,4%**	**38 606**	**2,2%**	**1 543 242**	**88,6%**	**1 741 350**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	14 778	13,6%	6 921	6,4%	5 827	5,4%	80 755	74,6%	108 281	6,2%	-	-	-	-
Commercial	35 027	16,5%	7 901	3,7%	6 458	3,1%	162 264	76,7%	211 650	12,2%	-	-	-	-
Households	66 556	4,9%	27 447	2,0%	25 904	1,9%	1 251 830	91,3%	1 371 738	78,8%	-	-	-	-
Other	694	1,4%	178	,4%	417	,8%	48 393	97,4%	49 682	2,9%	-	-	-	-
Total By Customer Group	**117 056**	**6,7%**	**42 446**	**2,4%**	**38 606**	**2,2%**	**1 543 242**	**88,6%**	**1 741 350**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	48 041	2,8%	91 095	5,4%	-	-	1 550 825	91,8%	1 689 961	97,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	632	20,5%	618	20,1%	1 201	38,9%	632	20,5%	3 083	,2%
Trade Creditors	9 380	67,9%	366	2,7%	333	2,4%	3 745	27,1%	13 824	,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 487	7,5%	1 563	7,9%	7 015	35,4%	9 758	49,2%	19 824	1,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**59 541**	**3,4%**	**93 643**	**5,4%**	**8 549**	**,5%**	**1 564 960**	**90,6%**	**1 726 693**	**100,0%**

Contact Details

Municipal Manager	Mrs Lizzy Ntsepe	056 216 9377
Chief Financial Officer	Mrs Irene Mokheseng	056 216 9141

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**1 044 363**	**1 055 460**	**266 657**	**25,5%**	**251 689**	**24,1%**	**221 384**	**21,0%**	**739 730**	**70,1%**	**200 752**	**62,4%**	**10,3%**
Exchange Revenue													
Service charges - Electricity	280 426	280 426	81 078	28,9%	65 419	23,3%	67 791	24,2%	214 288	76,4%	45 251	38,7%	49,8%
Service charges - Water	79 574	79 574	15 657	19,7%	21 456	27,0%	11 687	14,7%	48 801	61,3%	31 440	91,9%	(62,8%)
Service charges - Waste Water Management	62 922	62 922	15 707	25,0%	14 446	23,0%	15 521	24,7%	45 675	72,6%	14 296	59,6%	8,6%
Service charges - Waste Management	44 973	44 973	11 238	25,0%	10 274	22,8%	11 757	26,1%	33 268	74,0%	10 184	53,0%	15,4%
Sale of Goods and Rendering of Services	2 385	2 385	694	29,1%	544	22,8%	326	13,7%	1 564	65,6%	351	93,0%	(7,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	96 500	106 910	24 621	25,5%	28 247	29,3%	24 728	23,1%	77 595	72,6%	24 193	145,8%	2,2%
Interest earned from Current and Non Current Assets	6 514	6 857	1 283	19,7%	2 525	38,8%	1 282	18,7%	5 089	74,2%	1 462	237,9%	(12,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	366	366	96	26,2%	87	23,7%	85	23,1%	268	73,0%	84	57,7%	,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58 642	58 642	56	,1%	139	,2%	112	,2%	307	,5%	49	39,1%	127,2%
Non-Exchange Revenue													
Property rates	126 597	126 597	27 345	21,6%	27 326	21,6%	29 964	23,7%	84 635	66,9%	25 360	60,3%	18,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	294	368	98	33,4%	42	14,2%	123	33,4%	263	71,5%	19	5,1%	548,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	285 168	285 437	88 784	31,1%	81 184	28,5%	58 010	20,3%	227 978	79,9%	48 062	73,1%	20,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 098 745**	**1 253 897**	**267 779**	**24,4%**	**275 495**	**25,1%**	**250 288**	**20,0%**	**793 563**	**63,3%**	**154 588**	**49,9%**	**61,9%**
Employee related costs	293 009	325 736	79 178	27,0%	79 348	27,1%	82 933	25,5%	241 459	74,1%	70 494	75,0%	17,6%
Remuneration of councillors	18 394	19 329	4 210	22,9%	5 153	28,0%	4 476	23,2%	13 839	71,6%	4 263	73,3%	5,0%
Bulk purchases - electricity	316 816	344 393	126 977	40,1%	97 435	30,8%	77 822	22,6%	302 234	87,8%	33 817	53,4%	130,1%
Inventory consumed	89 955	106 573	20 778	23,1%	25 948	28,8%	26 866	25,2%	73 592	69,1%	30 329	64,4%	(11,4%)
Debt impairment	165 269	165 269	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 382	51 507	-	-	18 127	33,3%	12 603	24,5%	30 730	59,7%	-	-	(100,0%)
Interest	34 824	69 648	8 169	23,5%	431	1,2%	22 045	31,7%	30 645	44,0%	46	32,6%	47 788,9%
Contracted services	26 708	48 494	10 238	38,3%	16 755	62,7%	6 844	14,1%	33 836	69,8%	4 494	82,5%	52,3%
Transfers and subsidies	180	180	30	16,7%	60	33,3%	45	25,0%	135	75,0%	43	72,8%	4,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	99 209	122 769	18 200	18,3%	32 238	32,5%	16 654	13,6%	67 092	54,6%	11 103	46,0%	50,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(54 382)**	**(198 437)**	**(1 122)**	**-**	**(23 807)**	**-**	**(28 904)**	**-**	**(53 832)**	**-**	**46 164**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	132 554	132 554	17 282	13,0%	46 355	35,0%	26 379	19,9%	90 016	67,9%	27 100	38,6%	(2,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**78 172**	**(65 883)**	**16 160**		**22 548**		**(2 525)**		**36 183**		**73 264**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**78 172**	**(65 883)**	**16 160**		**22 548**		**(2 525)**		**36 183**		**73 264**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**78 172**	**(65 883)**	**16 160**		**22 548**		**(2 525)**		**36 183**		**73 264**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**78 172**	**(65 883)**	**16 160**		**22 548**		**(2 525)**		**36 183**		**73 264**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**139 254**	**145 554**	**14 322**	**10,3%**	**43 413**	**31,2%**	**25 690**	**17,6%**	**83 425**	**57,3%**	**23 566**	**34,0%**	**9,0%**
National Government	132 554	132 554	14 322	10,8%	40 150	30,3%	23 905	18,0%	78 378	59,1%	23 566	34,4%	1,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	1 400	4 900	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**133 954**	**137 454**	**14 322**	**10,7%**	**40 150**	**30,0%**	**23 905**	**17,4%**	**78 378**	**57,0%**	**23 566**	**34,4%**	**1,4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 300	8 100	-	-	3 263	61,6%	1 785	22,0%	5 048	62,3%	-	-	(100,0%)
Capital Expenditure Functional	**139 254**	**145 554**	**14 322**	**10,3%**	**43 413**	**31,2%**	**25 690**	**17,6%**	**83 425**	**57,3%**	**23 566**	**34,0%**	**9,0%**
Municipal governance and administration	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**9 000**	**12 885**	**-**	**-**	**3 263**	**36,3%**	**1 860**	**14,4%**	**5 123**	**39,8%**	**-**	**-**	**(100,0%)**
Community and Social Services	9 000	12 885	-	-	3 263	36,3%	1 860	14,4%	5 123	39,8%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 391**	**16 249**	**1 222**	**4,5%**	**4 856**	**17,7%**	**4 088**	**25,2%**	**10 166**	**62,6%**	**280**	**20,1%**	**1 358,9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 391	16 249	1 222	4,5%	4 856	17,7%	4 088	25,2%	10 166	62,6%	280	20,1%	1 358,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**102 863**	**116 419**	**13 100**	**12,7%**	**35 295**	**34,3%**	**19 742**	**17,0%**	**68 137**	**58,5%**	**23 286**	**37,7%**	**(15,2%)**
Energy sources	15 585	18 085	763	4,9%	2 467	15,8%	7 498	41,5%	10 727	59,3%	-	-	(100,0%)
Water Management	81 876	81 378	12 338	15,1%	29 585	36,1%	9 222	11,3%	51 144	62,8%	23 286	48,1%	(60,4%)
Waste Water Management	5 402	16 956	-	-	3 243	60,0%	3 022	17,8%	6 265	36,9%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Third Quarter Actual Expenditure	Third Quarter 3rd Q as % of adjusted budget	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**779 530**	**821 336**	**190 931**	**24,5%**	**223 167**	**28,6%**	**258 621**	**31,5%**	**672 719**	**81,9%**	**188 526**	**50,0%**	**37,2%**
Property rates	56 304	56 304	14 962	26,6%	18 671	33,2%	16 348	29,0%	49 982	88,8%	18 771	50,9%	(12,9%)
Service charges	250 757	250 875	42 254	16,9%	49 223	19,6%	49 836	19,9%	141 314	56,3%	99 988	212,2%	(50,2%)
Other revenue	48 639	90 327	4 961	10,2%	40 789	83,9%	88 740	98,2%	134 490	148,9%	(25 406)	(1 974,3%)	(449,3%)
Transfers and Subsidies - Operational	285 168	285 168	89 243	31,3%	81 725	28,7%	58 329	20,5%	229 297	80,4%	47 529	73,6%	22,7%
Transfers and Subsidies - Capital	132 554	132 554	38 227	28,8%	30 234	22,8%	44 350	33,5%	112 811	85,1%	47 615	70,4%	(6,9%)
Interest	6 109	6 109	1 283	21,0%	2 525	41,3%	1 017	16,6%	4 825	79,0%	29	2,9%	3 401,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(347 622)**	**(670 108)**	**(178 663)**	**51,4%**	**(272 862)**	**78,5%**	**(306 825)**	**45,8%**	**(758 349)**	**113,2%**	**(175 379)**	**58,5%**	**74,9%**
Suppliers and employees	(347 622)	(600 460)	(178 663)	51,4%	(272 862)	78,5%	(306 825)	51,1%	(758 349)	126,3%	(175 379)	58,5%	74,9%
Finance charges	-	(69 648)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**431 908**	**151 229**	**12 268**	**2,8%**	**(49 695)**	**(11,5%)**	**(48 204)**	**(31,9%)**	**(85 631)**	**(56,6%)**	**13 147**	**(4,6%)**	**(466,6%)**
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	**(139 254)**	**(145 554)**	**(14 322)**	**10,3%**	**(43 413)**	**31,2%**	**(25 690)**	**17,6%**	**(83 425)**	**57,3%**	**(23 566)**	**34,0%**	**9,0%**
Capital assets	(139 254)	(145 554)	(14 322)	10,3%	(43 413)	31,2%	(25 690)	17,6%	(83 425)	57,3%	(23 566)	34,0%	9,0%
Net Cash from/(used) Investing Activities	**(139 254)**	**(145 554)**	**(14 322)**	**10,3%**	**(43 413)**	**31,2%**	**(25 690)**	**17,6%**	**(83 425)**	**57,3%**	**(23 566)**	**34,0%**	**9,0%**
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	**292 655**	**5 675**	**(2 055)**	**(,7%)**	**(93 108)**	**(31,8%)**	**(73 894)**	**(1 302,1%)**	**(169 056)**	**(2 978,9%)**	**(10 419)**	**(19 968,4%)**	**609,2%**
Cash/cash equivalents at the year begin:	3 009	3 009	62 899	2 090,0%	60 938	2 024,9%	(32 167)	(1 068,9%)	62 899	2 090,0%	4 031	1 338,1%	(898,1%)
Cash/cash equivalents at the year end:	**295 664**	**8 685**	**60 937**	**20,6%**	**(32 167)**	**(10,9%)**	**(106 057)**	**(1 221,2%)**	**(106 057)**	**(1 221,2%)**	**(6 388)**	**(169,9%)**	**1 560,1%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 333	2,7%	8 842	3,2%	7 069	2,6%	251 990	91,6%	275 233	18,3%	1	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 867	6,2%	11 971	5,7%	4 131	2,0%	179 258	86,1%	208 227	13,8%	13	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 052	3,2%	7 337	2,9%	5 299	2,1%	228 843	91,7%	249 531	16,6%	22	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 496	2,5%	5 144	2,3%	4 933	2,2%	204 295	92,9%	219 867	14,6%	4	-	-	-
Receivables from Exchange Transactions - Waste Management	4 039	2,5%	3 948	2,4%	3 790	2,3%	151 036	92,8%	162 814	10,8%	9	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 465	2,2%	8 329	2,2%	8 458	2,2%	360 047	93,4%	385 299	25,6%	8	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33	,9%	29	,8%	30	,8%	3 492	97,4%	3 584	,2%	-	-	-	-
Total By Income Source	**46 285**	**3,1%**	**45 598**	**3,0%**	**33 710**	**2,2%**	**1 378 962**	**91,7%**	**1 504 555**	**100,0%**	**58**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 000	2,6%	7 255	3,7%	4 170	2,1%	179 198	91,6%	195 623	13,0%	58	-	-	-
Commercial	17 809	4,9%	11 114	3,0%	8 470	2,3%	328 905	89,8%	366 297	24,3%	-	-	-	-
Households	23 476	2,5%	27 229	2,9%	21 071	2,2%	870 860	92,4%	942 635	62,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**46 285**	**3,1%**	**45 598**	**3,0%**	**33 710**	**2,2%**	**1 378 962**	**91,7%**	**1 504 555**	**100,0%**	**58**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	32 625	1,3%	35 308	1,4%	33 428	1,4%	2 360 888	95,9%	2 462 249	91,5%
Bulk Water	4 494	2,5%	4 356	2,4%	5 407	3,0%	166 509	92,1%	180 766	6,7%
PAYE deductions	5 029	49,2%	3 976	38,9%	585	5,7%	636	6,2%	10 225	,4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	3 440	100,0%	-	-	-	-	-	-	3 440	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 847	32,3%	218	,9%	2 924	12,0%	13 337	54,8%	24 327	,9%
Auditor-General	91	1,2%	81	1,1%	123	1,7%	7 026	96,0%	7 321	,3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	2 822	100,0%	-	-	-	-	-	-	2 822	,1%
Total	**56 348**	**2,1%**	**43 940**	**1,6%**	**42 467**	**1,6%**	**2 548 396**	**94,7%**	**2 691 151**	**100,0%**

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**2 156 120**	**1 936 256**	**507 741**	**23,5%**	**342 957**	**15,9%**	**532 962**	**27,5%**	**1 383 661**	**71,5%**	**760 788**	**84,5%**	**(29,9%)**
Exchange Revenue													
Service charges - Electricity	594 494	549 795	96 008	16,1%	77 229	13,0%	100 860	18,3%	274 097	49,9%	129 307	62,7%	(22,0%)
Service charges - Water	680 243	530 243	128 459	18,9%	130 459	19,2%	128 464	24,2%	387 381	73,1%	435 017	122,2%	(70,5%)
Service charges - Waste Water Management	104 894	104 894	18 607	17,7%	19 601	18,7%	18 326	17,5%	56 534	53,9%	17 364	62,2%	5,5%
Service charges - Waste Management	45 811	45 811	14 462	31,6%	14 464	31,6%	14 303	31,2%	43 229	94,4%	13 785	135,1%	3,8%
Sale of Goods and Rendering of Services	26 155	26 167	559	2,1%	1 932	7,4%	(429)	(1,6%)	2 062	7,9%	967	15,2%	(144,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	108 522	125 312	33 137	30,5%	33 193	30,6%	33 922	27,1%	100 252	80,0%	29 549	76,6%	14,8%
Interest earned from Current and Non Current Assets	13 559	13 559	22 490	165,9%	822	6,1%	781	5,8%	24 094	177,7%	2 113	69,7%	(63,0%)
Dividends	100	100	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 957	6 957	1 591	22,9%	1 760	25,3%	1 939	27,9%	5 290	76,0%	1 644	64,5%	18,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	304	304	48	15,7%	-	-	30	9,8%	78	25,5%	78	39,6%	(61,6%)
Non-Exchange Revenue													
Property rates	253 556	214 692	61 209	24,1%	56 121	22,1%	56 243	26,2%	173 572	80,8%	54 016	75,6%	4,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 507	1 240	95	2,1%	166	3,7%	211	17,0%	472	38,1%	106	5,9%	99,8%
Licences or permits	116	280	0	,4%	10	8,6%	189	67,6%	200	71,3%	3	3,4%	7 263,0%
Transfer and subsidies - Operational	302 477	302 477	124 058	41,0%	1 125	,4%	171 488	56,7%	296 671	98,1%	70 210	97,1%	144,3%
Interest	9 841	9 841	5 965	60,6%	6 011	61,1%	6 078	61,8%	18 053	183,5%	5 597	13,5%	8,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 584	4 584	1 054	23,0%	64	1,4%	556	12,1%	1 675	36,5%	1 033	74,8%	(46,1%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 844 406**	**1 740 213**	**389 157**	**21,1%**	**395 058**	**21,4%**	**396 109**	**22,8%**	**1 180 324**	**67,8%**	**462 026**	**64,0%**	**(14,3%)**
Employee related costs	450 684	432 171	104 097	23,1%	104 068	23,1%	112 863	26,1%	321 029	74,3%	96 014	62,2%	17,5%
Remuneration of councillors	27 516	20 404	5 670	20,6%	3 756	13,6%	5 727	28,1%	15 152	74,3%	5 616	64,3%	2,0%
Bulk purchases - electricity	454 937	460 337	118 912	26,1%	97 620	21,5%	92 384	20,1%	308 916	67,1%	79 471	64,9%	16,2%
Inventory consumed	259 526	217 248	47 594	18,3%	49 398	19,0%	49 159	22,6%	146 150	67,3%	148 518	71,4%	(66,9%)
Debt impairment	299 328	299 328	74 832	25,0%	74 832	25,0%	74 832	25,0%	224 496	75,0%	71 000	75,0%	5,4%
Depreciation and amortisation	110 501	84 671	14 458	13,1%	16 207	14,7%	15 552	18,4%	46 217	54,6%	19 708	61,4%	(21,1%)
Interest	3 764	3 764	-	-	-	-	-	-	-	-	-	,1%	-
Contracted services	131 265	129 305	15 885	12,1%	25 908	19,7%	26 081	20,2%	67 874	52,5%	26 018	53,0%	,2%
Transfers and subsidies	883	861	28	3,2%	54	6,1%	63	7,4%	146	16,9%	20	25,9%	224,9%
Irrecoverable debts written off	-	8 500	-	-	-	-	208	2,4%	208	2,4%	2 350	45,3%	(91,2%)
Operational costs	70 714	82 625	7 681	10,9%	23 216	32,8%	19 241	23,3%	50 137	60,7%	13 310	62,8%	44,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	35 288	1 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**311 714**	**196 043**	**118 584**	**-**	**(52 101)**	**-**	**136 853**	**-**	**203 336**	**-**	**298 762**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	83 796	94 134	20 016	23,9%	40 139	47,9%	(21 085)	(22,4%)	39 071	41,5%	30 204	45,4%	(169,8%)
Transfers and subsidies - capital (in-kind)	-	13 050	-	-	-	-	7 016	53,8%	7 016	53,8%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**395 511**	**303 227**	**138 600**		**(11 962)**		**122 784**		**249 423**		**328 966**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**395 511**	**303 227**	**138 600**		**(11 962)**		**122 784**		**249 423**		**328 966**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**395 511**	**303 227**	**138 600**		**(11 962)**		**122 784**		**249 423**		**328 966**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**395 511**	**303 227**	**138 600**		**(11 962)**		**122 784**		**249 423**		**328 966**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25 Budget: Main appropriation	Budget: Adjusted Budget	First Quarter: Actual Expenditure	First Quarter: 1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	Second Quarter: 2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	Third Quarter: 3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Year to Date: Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	2023/24 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**156 492**	**166 852**	**9 233**	**5,9%**	**43 270**	**27,6%**	**(7 537)**	**(4,5%)**	**44 966**	**26,9%**	**11 605**	**25,3%**	**(164,9%)**
National Government	93 796	107 184	8 467	9,0%	33 041	35,2%	(13 281)	(12,4%)	28 227	26,3%	10 507	41,3%	(226,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**93 796**	**107 184**	**8 467**	**9,0%**	**33 041**	**35,2%**	**(13 281)**	**(12,4%)**	**28 227**	**26,3%**	**10 507**	**41,3%**	**(226,4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	62 696	59 667	766	1,2%	10 228	16,3%	5 744	9,6%	16 738	28,1%	1 098	2,3%	423,0%
Capital Expenditure Functional	**156 492**	**166 852**	**9 233**	**5,9%**	**43 270**	**27,6%**	**2 829**	**1,7%**	**55 332**	**33,2%**	**11 605**	**25,3%**	**(75,6%)**
Municipal governance and administration	**4 501**	**4 710**	**168**	**3,7%**	**-**	**-**	**484**	**10,3%**	**652**	**13,8%**	**1 098**	**11,8%**	**(55,9%)**
Executive and Council	700	600	-	-	-	-	-	-	-	-	-	9,6%	-
Finance and administration	3 801	4 110	168	4,4%	-	-	484	11,8%	652	15,9%	1 098	12,0%	(55,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 909**	**10 414**	**-**	**-**	**2 970**	**50,3%**	**297**	**2,9%**	**3 267**	**31,4%**	**-**	**13,2%**	**(100,0%)**
Community and Social Services	85	4 240	-	-	2 970	3 494,2%	-	-	2 970	70,0%	-	82,4%	-
Sport And Recreation	4 411	4 761	-	-	-	-	297	6,2%	297	6,2%	-	-	(100,0%)
Public Safety	1 413	1 413	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 252**	**31 854**	**767**	**2,6%**	**10 182**	**34,8%**	**4 336**	**13,6%**	**15 285**	**48,0%**	**3 454**	**32,2%**	**25,5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	29 252	31 854	767	2,6%	10 182	34,8%	4 336	13,6%	15 285	48,0%	3 454	32,2%	25,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**116 831**	**119 874**	**8 298**	**7,1%**	**30 118**	**25,8%**	**(2 288)**	**(1,9%)**	**36 128**	**30,1%**	**7 053**	**24,1%**	**(132,4%)**
Energy sources	31 434	31 884	1 329	4,2%	6 713	21,4%	(2 958)	(9,3%)	5 084	15,9%	3 360	24,1%	(188,0%)
Water Management	15 195	12 831	-	-	3 768	24,8%	10 633	82,9%	14 402	112,2%	3 544	36,8%	200,0%
Waste Water Management	59 132	69 088	6 969	11,8%	19 637	33,2%	(9 962)	(14,4%)	16 643	24,1%	148	4,0%	(6 828,5%)
Waste Management	11 070	6 070	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget: Main appropriation	Adjusted Budget	First Quarter: Actual Expenditure	1st Q as % of Main appropriation	Second Quarter: Actual Expenditure	2nd Q as % of Main appropriation	Third Quarter: Actual Expenditure	3rd Q as % of adjusted budget	Year to Date: Actual Expenditure	Total Expenditure as % of adjusted budget	2023/24 Third Quarter: Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**1 708 199**	**-**	**496 099**	**29,0%**	**301 452**	**17,6%**	**552 084**	**-**	**1 349 635**	**-**	**453 051**	**96,0%**	**21,9%**
Property rates	167 757	-	37 750	22,5%	37 710	22,5%	38 751	-	114 211	-	34 023	65,0%	13,9%
Service charges	1 029 029	-	165 061	16,0%	157 922	15,3%	162 808	-	485 791	-	122 951	41,3%	32,4%
Other revenue	130 794	-	111 157	85,0%	104 458	79,9%	140 514	-	356 128	-	178 702	1 816,2%	(21,4%)
Transfers and Subsidies - Operational	301 451	-	148 186	49,2%	540	,2%	196 589	-	345 315	-	94 081	113,3%	109,0%
Transfers and Subsidies - Capital	79 068	-	11 455	14,5%	-	-	13 093	-	24 548	-	21 617	53,1%	(39,4%)
Interest	-	-	22 490	-	822	-	329	-	23 642	-	1 677	-	(80,4%)
Dividends	100	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 413 742)**	**-**	**(437 797)**	**31,0%**	**(339 222)**	**24,0%**	**(265 070)**	**-**	**(1 042 089)**	**-**	**(434 275)**	**122,9%**	**(39,0%)**
Suppliers and employees	(1 409 742)	-	(437 797)	31,1%	(339 222)	24,1%	(265 070)	-	(1 042 089)	-	(434 275)	124,8%	(39,0%)
Finance charges	(4 000)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**294 457**	**-**	**58 302**	**19,8%**	**(37 771)**	**(12,8%)**	**287 014**	**-**	**307 545**	**-**	**18 776**	**8,5%**	**1 428,7%**
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	**(141 897)**	**-**	**(9 233)**	**6,5%**	**(39 501)**	**27,8%**	**(6 284)**	**-**	**(55 018)**	**-**	**(9 288)**	**19,3%**	**(32,3%)**
Capital assets	(141 897)	-	(9 233)	6,5%	(39 501)	27,8%	(6 284)	-	(55 018)	-	(9 288)	19,3%	(32,3%)
Net Cash from/(used) Investing Activities	**(141 897)**	**-**	**(9 233)**	**6,5%**	**(39 501)**	**27,8%**	**(6 284)**	**-**	**(55 018)**	**-**	**(9 288)**	**19,3%**	**(32,3%)**
Cash Flow from Financing Activities													
Receipts	**51 300**	**-**	**104**	**,2%**	**508**	**1,0%**	**277**	**-**	**889**	**-**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	51 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	-	104	34,7%	508	169,3%	277	-	889	-	-	-	(100,0%)
Payments	**(4 477)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(4 477)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**46 823**	**-**	**104**	**,2%**	**508**	**1,1%**	**277**	**-**	**889**	**-**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**199 383**	**-**	**49 173**	**24,7%**	**(76 764)**	**(38,5%)**	**281 007**	**-**	**253 416**	**-**	**9 488**	**(2,1%)**	**2 861,8%**
Cash/cash equivalents at the year begin:	133 999	133 999	74 372	55,5%	142 035	106,0%	98 002	73,1%	74 372	55,5%	149 292	157,5%	(34,4%)
Cash/cash equivalents at the year end:	**333 382**	**133 999**	**142 035**	**42,6%**	**98 002**	**29,4%**	**379 009**	**282,8%**	**379 009**	**282,8%**	**158 780**	**50,0%**	**138,7%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%	Actual Bad Debts Written Off to Debtors: Amount	%	Impairment -Bad Debts ito Council Policy: Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	557	,1%	67 892	14,4%	49 312	10,5%	353 205	75,0%	470 966	50,8%	1 774 707	376,8%	104 925	22,3%
Trade and Other Receivables from Exchange Transactions - Electricity	2 321	1,9%	19 373	16,2%	15 040	12,6%	82 528	69,2%	119 263	12,9%	119 477	100,2%	42 755	35,8%
Receivables from Non-exchange Transactions - Property Rates	1 430	1,7%	17 556	20,3%	10 923	12,6%	56 500	65,4%	86 409	9,3%	212 968	246,5%	54 544	63,1%
Receivables from Exchange Transactions - Waste Water Management	33	,1%	6 724	20,9%	4 002	12,4%	21 451	66,6%	32 210	3,5%	86 383	268,2%	14 986	46,5%
Receivables from Exchange Transactions - Waste Management	94	,2%	5 122	12,0%	3 955	9,2%	33 683	78,6%	42 854	4,6%	138 508	323,2%	8 467	19,8%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14	-	13 205	8,6%	13 278	8,7%	126 295	82,7%	152 792	16,5%	412 515	270,0%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	,1%	1 853	8,1%	1 661	7,3%	19 213	84,5%	22 742	2,5%	147 541	648,8%	-	-
Total By Income Source	**4 465**	**,5%**	**131 726**	**14,2%**	**98 170**	**10,6%**	**692 875**	**74,7%**	**927 236**	**100,0%**	**2 892 099**	**311,9%**	**225 677**	**24,3%**
Debtors Age Analysis By Customer Group														
Organs of State	4 465	4,7%	6 801	7,2%	5 699	6,1%	77 221	82,0%	94 186	10,2%	66 835	71,0%	-	-
Commercial	-	-	43 815	32,9%	28 890	21,7%	60 611	45,5%	133 316	14,4%	185 494	139,1%	-	-
Households	-	-	81 110	11,6%	63 581	9,1%	555 043	79,3%	699 734	75,5%	2 639 770	377,3%	225 677	32,3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 465**	**,5%**	**131 726**	**14,2%**	**98 170**	**10,6%**	**692 875**	**74,7%**	**927 236**	**100,0%**	**2 892 099**	**311,9%**	**225 677**	**24,3%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	%	31 - 60 Days: Amount	%	61 - 90 Days: Amount	%	Over 90 Days: Amount	%	Total: Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	927	1,7%	2 097	3,9%	1 398	2,6%	49 205	91,8%	53 628	46,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 209	28,9%	4 255	15,0%	7 364	25,9%	8 564	30,2%	28 392	24,4%
Auditor-General	24	1,4%	23	1,3%	376	21,5%	1 329	75,8%	1 752	1,5%
Other	-	-	-	-	-	-	32 821	100,0%	32 821	28,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**9 159**	**7,9%**	**6 375**	**5,5%**	**9 139**	**7,8%**	**91 919**	**78,8%**	**116 593**	**100,0%**

Contact Details

Municipal Manager	Mr Fusi John Motloung(Acting)	016 973 8313
Chief Financial Officer	Mr Clive Scheepers(Acting)	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Operating Revenue and Expenditure													
Operating Revenue	**340 803**	**331 559**	**170 176**	**49,9%**	**96 272**	**28,2%**	**98 764**	**29,8%**	**365 213**	**110,2%**	**78 800**	**83,2%**	**25,3%**
Exchange Revenue													
Service charges - Electricity	0	0	0	17,9%	0	60,7%	1	174,0%	1	227,9%	0	1 603,7%	4 158,8%
Service charges - Water	46 719	42 254	13 061	28,0%	10 805	23,1%	11 209	26,5%	35 076	83,0%	12 031	75,9%	(6,8%)
Service charges - Waste Water Management	25 641	28 122	9 631	37,6%	6 837	26,7%	6 892	24,5%	23 360	83,1%	4 651	71,0%	48,2%
Service charges - Waste Management	21 247	22 023	7 381	34,7%	5 476	25,8%	5 467	24,8%	18 324	83,2%	4 636	73,6%	17,9%
Sale of Goods and Rendering of Services	2 420	3 113	1 040	43,0%	754	31,1%	714	22,9%	2 507	80,5%	706	92,0%	1,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 939	57 939	27 620	47,7%	21 056	36,3%	19 150	33,1%	67 825	117,1%	18 850	94,5%	1,6%
Interest earned from Current and Non Current Assets	117	51	24	20,3%	(0)	(,3%)	(6)	(11,4%)	18	34,5%	61	110,3%	(109,6%)
Dividends	3 902	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9 315	3 000	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 066	1 232	536	50,2%	117	11,0%	189	15,3%	842	68,4%	88	69,2%	114,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	300	2 051	0	-	1	,2%	-	-	1	-	0	46,7%	(100,0%)
Non-Exchange Revenue													
Property rates	31 775	31 413	10 534	33,2%	7 807	24,6%	7 768	24,7%	26 110	83,1%	7 454	74,7%	4,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	3	-	-	-	-	-	-	-	-	-	58,3%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	140 358	140 358	96 564	68,8%	40 567	28,9%	44 608	31,8%	181 739	129,5%	27 665	85,2%	61,2%
Interest	-	-	3 787	-	2 853	-	2 772	-	9 412	-	2 659	-	4,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**343 712**	**341 428**	**56 856**	**16,5%**	**42 965**	**12,5%**	**39 402**	**11,5%**	**139 222**	**40,8%**	**38 881**	**35,8%**	**1,3%**
Employee related costs	115 581	113 255	34 714	30,0%	27 654	23,9%	28 370	25,0%	90 739	80,1%	22 706	72,4%	24,9%
Remuneration of councillors	12 461	11 952	2 121	17,0%	1 685	13,5%	1 642	13,7%	5 448	45,6%	1 591	65,2%	3,2%
Bulk purchases - electricity	5 560	5 560	220	4,0%	136	2,4%	784	14,1%	1 139	20,5%	-	-	(100,0%)
Inventory consumed	19 946	18 532	840	4,2%	833	4,2%	580	3,1%	2 252	12,2%	2 993	28,8%	(80,6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	49 706	49 706	12 427	25,0%	-	-	-	-	12 427	25,0%	-	-	-
Interest	46 000	46 000	19	-	(10)	-	74	,2%	82	,2%	0	-	24 483,3%
Contracted services	28 814	31 521	170	,6%	2 656	9,2%	3 942	12,5%	6 769	21,5%	4 778	43,7%	(17,5%)
Transfers and subsidies	3 594	2 447	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 801	21 924	2 772	13,3%	3 361	16,2%	1 083	4,9%	7 217	32,9%	724	13,3%	49,7%
Operational costs	40 748	40 029	3 574	8,8%	6 650	16,3%	2 927	7,3%	13 150	32,9%	6 084	30,0%	(51,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	500	500	-	-	-	-	-	-	-	-	3	,6%	(100,0%)
Surplus/(Deficit)	**(2 909)**	**(9 869)**	**113 320**	**-**	**53 308**	**-**	**59 362**	**-**	**225 991**	**-**	**39 920**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	63 786	39 753	2 678	4,2%	6 073	9,5%	4 468	11,2%	13 220	33,3%	7 185	35,5%	(37,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**60 877**	**29 884**	**115 998**		**59 381**		**63 831**		**239 210**		**47 104**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**60 877**	**29 884**	**115 998**		**59 381**		**63 831**		**239 210**		**47 104**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**60 877**	**29 884**	**115 998**		**59 381**		**63 831**		**239 210**		**47 104**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**60 877**	**29 884**	**115 998**		**59 381**		**63 831**		**239 210**		**47 104**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		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 2023/24 to Q3 of 2024/25
Capital Revenue and Expenditure													
Source of Finance	**111 716**	**84 987**	**2 737**	**2,5%**	**4 013**	**3,6%**	**4 263**	**5,0%**	**11 014**	**13,0%**	**6 846**	**28,0%**	**(37,7%)**
National Government	103 636	77 879	1 868	1,8%	3 999	3,9%	3 103	4,0%	8 970	11,5%	3 734	24,5%	(16,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	2 356	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**103 636**	**77 879**	**1 868**	**1,8%**	**3 999**	**3,9%**	**3 103**	**4,0%**	**8 970**	**11,5%**	**6 090**	**30,6%**	**(49,0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 080	7 108	870	10,8%	14	,2%	1 160	16,3%	2 043	28,7%	756	12,3%	53,5%
Capital Expenditure Functional	**111 716**	**84 987**	**2 737**	**2,5%**	**4 013**	**3,6%**	**4 263**	**5,0%**	**11 014**	**13,0%**	**6 846**	**28,0%**	**(37,7%)**
Municipal governance and administration	**5 019**	**5 308**	**870**	**17,3%**	**14**	**,3%**	**1 160**	**21,8%**	**2 043**	**38,5%**	**756**	**19,8%**	**53,5%**
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 019	5 308	870	17,3%	14	,3%	1 160	21,8%	2 043	38,5%	756	19,8%	53,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**184**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	184	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 948**	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**430**	**29,1%**	**(100,0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 882	300	-	-	-	-	-	-	-	-	187	35,8%	(100,0%)
Environmental Protection	4 066	100	-	-	-	-	-	-	-	-	243	11,6%	(100,0%)
Trading Services	**95 566**	**79 279**	**1 868**	**2,0%**	**3 999**	**4,2%**	**3 103**	**3,9%**	**8 970**	**11,3%**	**5 660**	**29,8%**	**(45,2%)**
Energy sources	24 736	24 236	-	-	1 852	7,5%	553	2,3%	2 406	9,9%	217	25,9%	154,5%
Water Management	70 830	55 043	1 868	2,6%	2 147	3,0%	2 550	4,6%	6 565	11,9%	5 443	30,0%	(53,1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**119 881**	**119 881**	**105 171**	**87,7%**	**53 022**	**44,2%**	**41 547**	**34,7%**	**199 741**	**166,6%**	**37 936**	**113,8%**	**9,5%**
Property rates	25 599	25 599	5 005	19,6%	5 407	21,1%	2 863	11,2%	13 276	51,9%	3 924	42,2%	(27,0%)
Service charges	38 086	38 086	11 474	30,1%	10 618	27,9%	3 776	9,9%	25 869	67,9%	6 780	69,1%	(44,3%)
Other revenue	(131 436)	(131 436)	(22 785)	17,3%	(21 592)	16,4%	(7 289)	5,5%	(51 665)	39,3%	(7 503)	33,8%	(2,9%)
Transfers and Subsidies - Operational	136 158	136 158	98 762	72,5%	39 202	28,8%	40 884	30,0%	178 848	131,4%	26 391	88,1%	54,9%
Transfers and Subsidies - Capital	47 569	47 569	12 150	25,5%	18 098	38,0%	717	1,5%	30 965	65,1%	8 334	56,8%	(91,4%)
Interest	3	3	565	20 782,9%	1 289	47 394,7%	595	21 898,1%	2 449	90 075,7%	10	2 648,9%	5 877,4%
Dividends	3 902	3 902	-	-	-	-	-	-	-	-	-	-	-
Payments	**(217 891)**	**(217 891)**	**(125 438)**	**57,6%**	**(55 789)**	**25,6%**	**(53 483)**	**24,5%**	**(234 710)**	**107,7%**	**(44 668)**	**78,9%**	**19,7%**
Suppliers and employees	(217 891)	(217 891)	(125 438)	57,6%	(55 789)	25,6%	(53 483)	24,5%	(234 710)	107,7%	(44 668)	78,9%	19,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(98 010)**	**(98 010)**	**(20 267)**	**20,7%**	**(2 767)**	**2,8%**	**(11 936)**	**12,2%**	**(34 969)**	**35,7%**	**(6 732)**	**36,3%**	**77,3%**
Cash Flow from Investing Activities													
Receipts	**(445)**	**(445)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(445)	(445)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(111 716)**	**(111 716)**	**(2 737)**	**2,5%**	**(4 013)**	**3,6%**	**(4 263)**	**3,8%**	**(11 014)**	**9,9%**	**(6 846)**	**21,6%**	**(37,7%)**
Capital assets	(111 716)	(111 716)	(2 737)	2,5%	(4 013)	3,6%	(4 263)	3,8%	(11 014)	9,9%	(6 846)	21,6%	(37,7%)
Net Cash from/(used) Investing Activities	**(112 161)**	**(112 161)**	**(2 737)**	**2,4%**	**(4 013)**	**3,6%**	**(4 263)**	**3,8%**	**(11 014)**	**9,8%**	**(6 846)**	**21,5%**	**(37,7%)**
Cash Flow from Financing Activities													
Receipts	**14**	**14**	**50**	**363,4%**	**43**	**311,3%**	**37**	**269,4%**	**131**	**944,1%**	**-**	**-**	**(100,0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	14	14	50	363,4%	43	311,3%	37	269,4%	131	944,1%	-	-	(100,0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**14**	**14**	**50**	**363,4%**	**43**	**311,3%**	**37**	**269,4%**	**131**	**944,1%**	**-**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(210 157)**	**(210 157)**	**(22 954)**	**10,9%**	**(6 737)**	**3,2%**	**(16 161)**	**7,7%**	**(45 852)**	**21,8%**	**(13 578)**	**30,7%**	**19,0%**
Cash/cash equivalents at the year begin:	14 646	14 646	(144 997)	(990,0%)	(470 397)	(3 211,7%)	(477 133)	(3 257,7%)	(144 997)	(990,0%)	(179 084)	-	166,4%
Cash/cash equivalents at the year end:	**(195 511)**	**(195 511)**	**(319 173)**	**163,3%**	**(477 133)**	**244,0%**	**(493 217)**	**252,3%**	**(493 217)**	**252,3%**	**(193 074)**	**136,2%**	**155,5%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 585	2,9%	4 819	1,3%	4 373	1,2%	350 310	94,7%	370 086	28,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16	,6%	-	-	3	,1%	2 508	99,3%	2 526	,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(6 447)	(6,9%)	1 753	1,9%	1 768	1,9%	95 980	103,1%	93 055	7,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 334	2,2%	2 621	1,1%	2 609	1,1%	228 201	95,6%	238 765	18,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 136	2,6%	2 035	1,3%	2 038	1,3%	152 102	94,9%	160 311	12,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 734	3,2%	8 080	1,9%	7 979	1,9%	401 465	93,1%	431 259	32,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	513	2,2%	245	1,1%	247	1,1%	21 936	95,6%	22 941	1,7%	-	-	-	-
Total By Income Source	**27 870**	**2,1%**	**19 554**	**1,5%**	**19 017**	**1,4%**	**1 252 502**	**95,0%**	**1 318 943**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	596	3,3%	344	1,9%	271	1,5%	16 696	93,2%	17 908	1,4%	-	-	-	-
Commercial	(3 962)	(3,9%)	1 813	1,8%	1 784	1,8%	101 363	100,4%	100 998	7,7%	-	-	-	-
Households	31 237	2,6%	17 397	1,4%	16 961	1,4%	1 134 442	94,5%	1 200 038	91,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**27 870**	**2,1%**	**19 554**	**1,5%**	**19 017**	**1,4%**	**1 252 502**	**95,0%**	**1 318 943**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	57 489	100,0%	57 489	4,5%
Bulk Water	-	-	3 239	,6%	3 239	,6%	545 741	98,8%	552 218	43,6%
PAYE deductions	1 333	100,0%	-	-	-	-	-	-	1 333	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 294	,5%	1 275	,5%	-	-	238 955	98,9%	241 523	19,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 081	2,0%	21 998	5,4%	19 243	4,7%	359 710	87,9%	409 032	32,3%
Auditor-General	19	1,0%	113	5,8%	127	6,6%	1 677	86,6%	1 936	,2%
Other	608	44,9%	292	21,5%	314	23,2%	141	10,4%	1 354	,1%
Medical Aid deductions	722	100,0%	-	-	-	-	-	-	722	,1%
Total	**12 056**	**1,0%**	**26 916**	**2,1%**	**22 923**	**1,8%**	**1 203 713**	**95,1%**	**1 265 608**	**100,0%**

Contact Details

Municipal Manager	Adv Mothusi Lepheana	058 813 1051
Chief Financial Officer	Ms Noloyiso Gqoli	058 810 1051

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	**189 321**	**200 908**	**77 460**	**40,9%**	**69 801**	**36,9%**	**44 029**	**21,9%**	**191 290**	**95,2%**	**45 707**	**96,5%**	**(3,7%)**
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	57	532	133	233,0%	46	80,2%	5	,9%	183	34,4%	3	3,2%	69,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 500	17 612	2 256	34,7%	7 068	108,7%	995	5,7%	10 319	58,6%	1 469	84,0%	(32,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	410	410	97	23,6%	2 558	623,9%	(2 182)	(532,1%)	473	115,3%	267	109,5%	(917,4%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	182 354	182 354	74 975	41,1%	60 130	33,0%	45 210	24,8%	180 315	98,9%	43 968	97,1%	2,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**192 501**	**231 234**	**41 823**	**21,7%**	**48 834**	**25,4%**	**40 856**	**17,7%**	**131 513**	**56,9%**	**36 382**	**59,0%**	**12,3%**
Employee related costs	137 859	138 198	30 364	22,0%	29 712	21,6%	28 907	20,9%	88 983	64,4%	29 998	67,6%	(3,6%)
Remuneration of councillors	8 626	8 911	1 988	23,0%	2 236	25,9%	2 230	25,0%	6 454	72,4%	1 993	72,2%	11,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 120	2 575	235	7,5%	577	18,5%	209	8,1%	1 022	39,7%	486	60,0%	(56,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 770	7 165	2 385	50,0%	-	-	1 432	20,0%	3 817	53,3%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 168	45 870	1 155	9,5%	8 373	68,8%	5 070	11,1%	14 597	31,8%	622	11,3%	714,8%
Transfers and subsidies	2 140	2 210	91	4,2%	347	16,2%	85	3,8%	522	23,6%	269	27,3%	(68,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	23 818	26 305	5 605	23,5%	7 589	31,9%	2 922	11,1%	16 117	61,3%	3 014	67,0%	(3,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 180)**	**(30 327)**	**35 637**	**-**	**20 967**	**-**	**3 173**	**-**	**59 778**	**-**	**9 325**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	-	30 297	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 180)**	**(30)**	**35 637**		**20 967**		**3 173**		**59 778**		**9 325**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(3 180)**	**(30)**	**35 637**		**20 967**		**3 173**		**59 778**		**9 325**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 180)**	**(30)**	**35 637**		**20 967**		**3 173**		**59 778**		**9 325**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 180)**	**(30)**	**35 637**		**20 967**		**3 173**		**59 778**		**9 325**		

Part 2: Capital Revenue and Expenditure

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**4 200**	**4 682**	**220**	**5,2%**	**344**	**8,2%**	**87**	**1,9%**	**652**	**13,9%**	**753**	**21,5%**	**(88,4%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 200	4 682	220	5,2%	344	8,2%	87	1,9%	652	13,9%	753	21,5%	(88,4%)
Capital Expenditure Functional	**4 200**	**4 682**	**220**	**5,2%**	**344**	**8,2%**	**87**	**1,9%**	**652**	**13,9%**	**753**	**21,5%**	**(88,4%)**
Municipal governance and administration	**4 200**	**4 682**	**220**	**5,2%**	**344**	**8,2%**	**87**	**1,9%**	**652**	**13,9%**	**753**	**23,4%**	**(88,4%)**
Executive and Council	1 500	1 500	-	-	-	-	-	-	-	-	753	55,0%	(100,0%)
Finance and administration	2 700	3 182	220	8,2%	344	12,8%	87	2,7%	652	20,5%	-	9,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25 Budget Main appropriation	2024/25 Budget Adjusted Budget	2024/25 First Quarter Actual Expenditure	2024/25 First Quarter 1st Q as % of Main appropriation	2024/25 Second Quarter Actual Expenditure	2024/25 Second Quarter 2nd Q as % of Main appropriation	2024/25 Third Quarter Actual Expenditure	2024/25 Third Quarter 3rd Q as % of adjusted budget	2024/25 Year to Date Actual Expenditure	2024/25 Year to Date Total Expenditure as % of adjusted budget	2023/24 Third Quarter Actual Expenditure	2023/24 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2023/24 to Q3 of 2024/25
Cash Flow from Operating Activities													
Receipts	**189 321**	**189 321**	**255 445**	**134,9%**	**70 176**	**37,1%**	**55 422**	**29,3%**	**381 044**	**201,3%**	**58 058**	**100,4%**	**(4,5%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	467	467	159 623	34 180,6%	3 903	835,8%	1 689	361,6%	165 215	35 378,0%	653	637,2%	158,7%
Transfers and Subsidies - Operational	182 354	182 354	93 566	51,3%	59 205	32,5%	52 994	29,1%	205 765	112,8%	55 936	99,1%	(5,3%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6 500	6 500	2 256	34,7%	7 068	108,7%	740	11,4%	10 063	154,8%	1 469	105,0%	(49,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(176 936)**	**(176 936)**	**(156 839)**	**88,6%**	**(84 491)**	**47,8%**	**(102 417)**	**57,9%**	**(343 747)**	**194,3%**	**(72 374)**	**109,2%**	**41,5%**
Suppliers and employees	(176 936)	(176 936)	(156 839)	88,6%	(84 491)	47,8%	(102 417)	57,9%	(343 747)	194,3%	(72 374)	109,2%	41,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**12 385**	**12 385**	**98 607**	**796,2%**	**(14 315)**	**(115,6%)**	**(46 994)**	**(379,4%)**	**37 297**	**301,1%**	**(14 316)**	**(78,1%)**	**228,3%**
Cash Flow from Investing Activities													
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 200)**	**(4 682)**	**(220)**	**5,2%**	**(344)**	**8,2%**	**(87)**	**1,9%**	**(652)**	**13,9%**	**(753)**	**21,5%**	**(88,4%)**
Capital assets	(4 200)	(4 682)	(220)	5,2%	(344)	8,2%	(87)	1,9%	(652)	13,9%	(753)	21,5%	(88,4%)
Net Cash from/(used) Investing Activities	**(4 200)**	**(4 682)**	**(220)**	**5,2%**	**(344)**	**8,2%**	**(87)**	**1,9%**	**(652)**	**13,9%**	**(753)**	**21,5%**	**(88,4%)**
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	**8 185**	**7 703**	**98 387**	**1 202,0%**	**(14 660)**	**(179,1%)**	**(47 082)**	**(611,2%)**	**36 645**	**475,7%**	**(15 068)**	**(194,8%)**	**212,5%**
Cash/cash equivalents at the year begin:	124 685	124 685	126 332	101,3%	224 719	180,2%	210 059	168,5%	126 332	101,3%	110 549	96,2%	90,0%
Cash/cash equivalents at the year end:	**132 870**	**132 388**	**224 719**	**169,1%**	**210 059**	**158,1%**	**162 977**	**123,1%**	**162 977**	**123,1%**	**95 481**	**85,2%**	**70,7%**

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23	100,0%	-	-	-	-	-	-	23	9,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	222	100,0%	-	-	-	-	-	-	222	90,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	**245**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**245**	**100,0%**

Contact Details

Municipal Manager	Mr S Thomas	016 970 8607
Chief Financial Officer	Mr Abram Mgcina	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGRATED INFORMATION FOR FREE STATE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2025

Part1: Operating Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
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	
Operating Revenue and Expenditure													
Operating Revenue	**27 513 963**	**28 003 184**	**7 261 168**	**26,4%**	**6 151 123**	**22,4%**	**6 585 783**	**23,5%**	**19 998 074**	**71,4%**	**6 941 752**	**70,3%**	**(5,1%)**
Exchange Revenue													
Service charges - Electricity	7 960 166	8 199 764	1 935 554	24,3%	1 418 635	17,8%	1 643 602	20,0%	4 997 791	61,0%	1 550 677	60,6%	6,0%
Service charges - Water	3 648 781	3 414 866	818 376	22,4%	807 847	22,1%	940 857	27,6%	2 567 080	75,2%	1 116 751	58,3%	(15,8%)
Service charges - Waste Water Management	1 484 344	1 461 257	315 917	21,3%	350 298	23,6%	370 664	25,4%	1 036 879	71,0%	341 325	69,0%	8,6%
Service charges - Waste Management	908 241	886 504	211 324	23,3%	195 193	21,5%	215 191	24,3%	621 708	70,1%	208 733	68,1%	3,1%
Sale of Goods and Rendering of Services	167 740	169 514	22 434	13,4%	22 436	13,4%	30 459	18,0%	75 329	44,4%	31 016	39,7%	(1,8%)
Agency services	5	5	0	6,0%	1	16,1%	3	54,5%	4	76,6%	1	42,6%	122,2%
Interest	-	-	57	-	58	-	2	-	118	-	53	-	(95,8%)
Interest earned from Receivables	1 788 421	2 068 345	526 918	29,5%	525 388	29,4%	584 509	28,3%	1 636 814	79,1%	536 646	115,9%	8,9%
Interest earned from Current and Non Current Assets	148 101	165 567	50 644	34,2%	23 146	15,6%	41 266	24,9%	115 056	69,5%	32 069	122,2%	28,7%
Dividends	6 696	5 189	462	6,9%	2 145	32,0%	1 092	21,0%	3 698	71,3%	225	24,2%	384,5%
Rent on Land	11 979	5 795	901	7,5%	554	4,6%	573	9,9%	2 027	35,0%	517	20,7%	10,8%
Rental from Fixed Assets	114 014	115 685	25 012	21,9%	25 809	22,6%	23 842	20,6%	74 662	64,5%	26 774	54,3%	(11,0%)
Licence and permits	662	1 100	161	24,3%	903	136,3%	565	51,4%	1 629	148,0%	226	34,6%	149,4%
Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	665 997	690 509	13 741	2,1%	19 418	2,9%	(2 801)	(,4%)	30 358	4,4%	11 639	5,7%	(124,1%)
Non-Exchange Revenue													
Property rates	3 400 336	3 361 910	691 551	20,3%	980 400	28,8%	836 012	24,9%	2 507 962	74,6%	833 333	73,9%	,3%
Surcharges and Taxes	7 142	7 142	1 086	15,2%	2 411	33,8%	3 488	48,8%	6 986	97,8%	1 466	64,4%	137,9%
Fines, penalties and forfeits	89 754	84 058	4 549	5,1%	10 102	11,3%	7 968	9,5%	22 619	26,9%	35 472	53,6%	(77,5%)
Licences or permits	4 165	2 879	448	10,8%	547	13,1%	788	27,4%	1 782	61,9%	355	87,7%	121,8%
Transfer and subsidies - Operational	6 227 216	6 263 929	2 372 269	38,1%	1 501 746	24,1%	1 605 775	25,6%	5 479 789	87,5%	1 838 431	83,2%	(12,7%)
Interest	298 090	389 002	120 110	40,3%	115 651	38,8%	126 101	32,4%	361 862	93,0%	104 073	94,5%	21,2%
Fuel Levy	443 643	443 643	147 881	33,3%	147 881	33,3%	147 881	33,3%	443 643	100,0%	270 165	100,0%	(45,3%)
Operational Revenue	30 123	29 237	1 619	5,4%	514	1,7%	1 231	4,2%	3 363	11,5%	1 977	19,9%	(37,7%)
Gains on disposal of Assets	74 956	74 956	69	,1%	38	,1%	4 531	6,0%	4 639	6,2%	30	,3%	14 784,6%
Other Gains	33 392	162 330	86	,3%	5	-	2 184	1,3%	2 275	1,4%	(206)	(51,7%)	(1 160,2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**26 399 237**	**28 527 415**	**6 101 516**	**23,1%**	**5 867 779**	**22,2%**	**6 605 111**	**23,2%**	**18 574 405**	**65,1%**	**5 912 094**	**59,1%**	**11,7%**
Employee related costs	7 855 351	7 858 400	1 840 280	23,4%	1 751 095	22,3%	1 987 491	25,3%	5 578 867	71,0%	2 011 273	69,2%	(1,2%)
Remuneration of councillors	389 340	358 385	76 510	19,7%	77 303	19,9%	83 871	23,4%	237 684	66,3%	88 001	59,1%	(4,7%)
Bulk purchases - electricity	6 284 660	6 612 838	1 574 671	25,1%	1 784 493	28,4%	1 185 669	17,9%	4 544 833	68,7%	1 046 410	68,4%	13,3%
Inventory consumed	1 595 481	2 332 707	489 679	30,7%	424 473	26,6%	1 227 922	52,6%	2 142 075	91,8%	618 277	59,1%	98,6%
Debt impairment	3 672 773	4 055 145	673 176	18,3%	608 488	16,6%	676 083	16,7%	1 957 747	48,3%	449 507	44,4%	50,4%
Depreciation and amortisation	1 519 333	1 771 689	243 861	16,1%	371 718	24,5%	253 981	14,3%	869 560	49,1%	602 547	48,8%	(57,8%)
Interest	570 003	664 048	87 310	15,3%	66 199	11,6%	156 609	23,6%	310 118	46,7%	33 969	23,9%	361,0%
Contracted services	1 723 113	2 057 744	249 260	14,5%	411 277	23,9%	427 610	20,8%	1 088 147	52,9%	386 673	50,2%	10,6%
Transfers and subsidies	247 376	303 170	49 701	20,1%	23 304	9,4%	53 646	17,7%	126 650	41,8%	33 582	51,9%	59,7%
Irrecoverable debts written off	298 042	290 902	530 719	178,1%	(41 155)	(13,8%)	198 662	68,3%	688 226	236,6%	327 894	56,0%	(39,4%)
Operational costs	1 805 348	1 818 256	286 342	15,9%	390 582	21,6%	354 307	19,5%	1 031 231	56,7%	320 974	62,5%	10,4%
Losses on disposal of Assets	60	60	-	-	-	-	-	-	-	-	-	-	-
Other Losses	438 358	404 070	6	-	2	-	(741)	(,2%)	(733)	(,2%)	(7 014)	(1,6%)	(89,4%)
Surplus/(Deficit)	**1 114 726**	**(524 231)**	**1 159 652**	**-**	**283 345**	**-**	**(19 327)**	**-**	**1 423 669**	**-**	**1 029 658**	**-**	**-**
Transfers and subsidies - capital (monetary allocations)	2 774 014	2 643 268	332 087	12,0%	572 568	20,6%	484 692	18,3%	1 389 347	52,6%	429 110	36,8%	13,0%
Transfers and subsidies - capital (in-kind)	1 237	13 050	-	-	-	-	7 016	53,8%	7 016	53,8%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	**3 889 977**	**2 132 087**	**1 491 738**		**855 913**		**472 381**		**2 820 033**		**1 458 768**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**3 889 977**	**2 132 087**	**1 491 738**		**855 913**		**472 381**		**2 820 033**		**1 458 768**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 889 977**	**2 132 087**	**1 491 738**		**855 913**		**472 381**		**2 820 033**		**1 458 768**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	375 300	375 300	112 115	29,9%	94 684	25,2%	28 605	7,6%	235 405	62,7%	30 017	34,9%	(4,7%)
Surplus/(Deficit) for the year	**4 265 277**	**2 507 387**	**1 603 854**		**950 597**		**500 986**		**3 055 437**		**1 488 786**		

Part 2: Capital Revenue and Expenditure

	2024/25										2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2023/24 to Q3 of 2024/25
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	**3 286 318**	**3 096 582**	**357 492**	**10,9%**	**673 038**	**20,5%**	**407 579**	**13,2%**	**1 438 109**	**46,4%**	**494 128**	**34,8%**	**(17,5%)**
National Government	2 789 393	2 458 548	324 350	11,6%	584 186	20,9%	352 596	14,3%	1 261 131	51,3%	432 974	37,4%	(18,6%)
Provincial Government	-	774	630	-	104	-	(653)	(84,4%)	81	10,5%	16 252	15,8%	(104,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	15 400	18 900	790	5,1%	1 507	9,8%	1 923	10,2%	4 220	22,3%	4 121	59,8%	(53,3%)
Transfers recognised - capital	**2 804 793**	**2 478 222**	**325 769**	**11,6%**	**585 797**	**20,9%**	**353 866**	**14,3%**	**1 265 432**	**51,1%**	**453 346**	**36,6%**	**(21,9%)**
Borrowing	5 300	5 300	-	-	-	-	215	4,0%	215	4,0%	61	7,4%	254,4%
Internally generated funds	476 225	613 060	31 722	6,7%	87 241	18,3%	53 498	8,7%	172 462	28,1%	40 721	23,7%	31,4%
Capital Expenditure Functional	**3 288 714**	**3 104 135**	**359 048**	**10,9%**	**673 474**	**20,5%**	**418 127**	**13,5%**	**1 450 649**	**46,7%**	**498 332**	**35,2%**	**(16,1%)**
Municipal governance and administration	**97 900**	**116 859**	**9 617**	**9,8%**	**7 205**	**7,4%**	**5 967**	**5,1%**	**22 790**	**19,5%**	**9 789**	**26,9%**	**(39,0%)**
Executive and Council	19 144	22 455	3 864	20,2%	442	2,3%	1 055	4,7%	5 360	23,9%	4 103	47,5%	(74,3%)
Finance and administration	78 756	94 354	5 754	7,3%	6 764	8,6%	4 912	5,2%	17 430	18,5%	5 686	20,0%	(13,6%)
Internal audit	-	50	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**440 878**	**381 878**	**1 951**	**,4%**	**41 176**	**9,3%**	**25 716**	**6,7%**	**68 844**	**18,0%**	**22 354**	**25,2%**	**15,0%**
Community and Social Services	52 804	68 497	1 681	3,2%	20 889	39,6%	6 532	9,5%	29 102	42,5%	3 563	21,7%	83,4%
Sport And Recreation	92 381	124 755	6 730	7,3%	6 817	7,4%	6 936	5,6%	20 483	16,4%	5 488	28,2%	26,4%
Public Safety	27 257	31 373	45	,2%	466	1,7%	4 987	15,9%	5 498	17,5%	1 253	13,1%	298,1%
Housing	267 401	156 452	(6 504)	(2,4%)	13 001	4,9%	6 933	4,4%	13 430	8,6%	12 050	25,7%	(42,5%)
Health	1 035	800	-	-	3	,3%	328	40,9%	331	41,4%	-	15,8%	(100,0%)
Economic and Environmental Services	**686 866**	**572 079**	**66 850**	**9,7%**	**111 010**	**16,2%**	**64 420**	**11,3%**	**242 279**	**42,4%**	**109 903**	**36,7%**	**(41,4%)**
Planning and Development	95 722	93 390	4 426	4,6%	18 651	19,5%	18 531	19,8%	41 608	44,6%	5 000	27,6%	270,6%
Road Transport	584 821	476 331	62 424	10,7%	92 360	15,8%	45 888	9,6%	200 673	42,1%	104 660	38,1%	(56,2%)
Environmental Protection	6 323	2 357	-	-	(1)	-	-	-	(1)	(,1%)	243	10,8%	(100,0%)
Trading Services	**2 059 517**	**2 033 319**	**280 630**	**13,6%**	**514 082**	**25,0%**	**322 024**	**15,8%**	**1 116 736**	**54,9%**	**356 286**	**37,1%**	**(9,6%)**
Energy sources	475 522	509 672	35 067	7,4%	123 483	26,0%	55 428	10,9%	213 979	42,0%	46 207	32,6%	20,0%
Water Management	820 832	849 636	173 464	21,1%	228 073	27,8%	182 408	21,5%	583 944	68,7%	190 517	46,1%	(4,3%)
Waste Water Management	667 720	608 419	66 031	9,9%	134 212	20,1%	76 943	12,6%	277 187	45,6%	117 703	35,2%	(34,6%)
Waste Management	95 443	65 593	6 067	6,4%	28 314	29,7%	7 245	11,0%	41 626	63,5%	1 858	1,3%	290,0%
Other	**3 552**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2024/25										2023/24		Q3 of 2023/24 to Q3 of 2024/25
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	**26 216 018**	**20 407 461**	**8 243 255**	**31,4%**	**7 162 380**	**27,3%**	**7 741 653**	**37,9%**	**23 147 288**	**113,4%**	**7 548 387**	**85,6%**	**2,6%**
Property rates	2 740 711	2 617 841	439 376	16,0%	500 459	18,3%	520 953	19,9%	1 460 788	55,8%	479 395	49,9%	8,7%
Service charges	11 889 560	11 041 419	2 117 935	17,8%	1 881 100	15,8%	2 007 446	18,2%	6 006 482	54,4%	1 827 554	60,1%	9,8%
Other revenue	1 899 709	(2 706 529)	2 689 492	141,6%	2 888 704	152,1%	2 859 929	(105,7%)	8 438 124	(311,8%)	2 742 636	249,2%	4,3%
Transfers and Subsidies - Operational	6 206 956	5 939 550	2 236 488	36,0%	1 367 682	22,0%	1 532 731	25,8%	5 136 901	86,5%	1 990 545	83,9%	(23,0%)
Transfers and Subsidies - Capital	2 771 370	2 791 503	702 150	25,3%	467 441	16,9%	779 173	27,9%	1 948 764	69,8%	484 372	59,0%	60,9%
Interest	701 332	705 296	57 472	8,2%	54 579	7,8%	39 912	5,7%	151 964	21,5%	23 659	80,3%	68,7%
Dividends	6 380	18 381	342	5,4%	2 414	37,8%	1 509	8,2%	4 265	23,2%	225	15,8%	569,7%
Payments	**(20 260 311)**	**(19 099 545)**	**(4 049 952)**	**20,0%**	**(5 202 335)**	**25,7%**	**(3 887 346)**	**20,4%**	**(13 139 633)**	**68,8%**	**(4 413 890)**	**65,7%**	**(11,9%)**
Suppliers and employees	(19 965 565)	(18 700 942)	(4 049 823)	20,3%	(5 201 739)	26,1%	(3 886 996)	20,8%	(13 138 558)	70,3%	(4 413 537)	66,7%	(11,9%)
Finance charges	(294 311)	(383 975)	(119)	-	(596)	,2%	(350)	,1%	(1 064)	,3%	(353)	,1%	(,8%)
Transfers and grants	(435)	(14 628)	(11)	2,5%	-	-	-	-	(11)	,1%	-	-	-
Net Cash from/(used) Operating Activities	**5 955 707**	**1 307 916**	**4 193 303**	**70,4%**	**1 960 045**	**32,9%**	**3 854 307**	**294,7%**	**10 007 655**	**765,2%**	**3 134 497**	**168,1%**	**23,0%**
Cash Flow from Investing Activities													
Receipts	**(201 835)**	**(201 835)**	**696**	**(,3%)**	**68**	**-**	**4 551**	**(2,3%)**	**5 315**	**(2,6%)**	**84**	**(,2%)**	**5 347,8%**
Proceeds on disposal of PPE	73 923	73 923	725	1,0%	65	,1%	4 571	6,2%	5 361	7,3%	111	,6%	4 006,5%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(275 255)	(275 255)	(29)	-	4	-	(20)	-	(46)	-	(28)	-	(26,5%)
Decrease (increase) in non-current investments	(502)	(502)	-	-	-	-	-	-	-	-	-	(,2%)	-
Payments	**(3 238 827)**	**(3 049 992)**	**(324 979)**	**10,0%**	**(628 718)**	**19,4%**	**(387 502)**	**12,7%**	**(1 341 199)**	**44,0%**	**(449 335)**	**35,7%**	**(13,8%)**
Capital assets	(3 238 827)	(3 049 992)	(324 979)	10,0%	(628 718)	19,4%	(387 502)	12,7%	(1 341 199)	44,0%	(449 335)	35,7%	(13,8%)
Net Cash from/(used) Investing Activities	**(3 440 661)**	**(3 251 827)**	**(324 283)**	**9,4%**	**(628 650)**	**18,3%**	**(382 951)**	**11,8%**	**(1 335 884)**	**41,1%**	**(449 252)**	**33,4%**	**(14,8%)**
Cash Flow from Financing Activities													
Receipts	**139 311**	**88 011**	**(1 562)**	**(1,1%)**	**(606)**	**(,4%)**	**(1 457)**	**(1,7%)**	**(3 626)**	**(4,1%)**	**(1 865)**	**(15,3%)**	**(21,9%)**
Short term loans	95 090	95 090	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	43 541	(7 459)	(1 865)	(4,3%)	(1 243)	(2,9%)	(1 865)	25,0%	(4 973)	66,7%	(1 865)	(15,3%)	-
Increase (decrease) in consumer deposits	681	381	302	44,4%	637	93,6%	408	107,1%	1 347	354,0%	-	-	(100,0%)
Payments	**(161 756)**	**(157 279)**	**(6 024)**	**3,7%**	**(82 956)**	**51,3%**	**(6 378)**	**4,1%**	**(95 358)**	**60,6%**	**(7 120)**	**51,1%**	**(10,4%)**
Repayment of borrowing	(161 756)	(157 279)	(6 024)	3,7%	(82 956)	51,3%	(6 378)	4,1%	(95 358)	60,6%	(7 120)	51,1%	(10,4%)
Net Cash from/(used) Financing Activities	**(22 445)**	**(69 268)**	**(7 587)**	**33,8%**	**(83 562)**	**372,3%**	**(7 835)**	**11,3%**	**(98 984)**	**142,9%**	**(8 985)**	**69,6%**	**(12,8%)**
Net Increase/(Decrease) in cash held	**2 492 601**	**(2 013 178)**	**3 861 433**	**154,9%**	**1 247 833**	**50,1%**	**3 463 521**	**(172,0%)**	**8 572 788**	**(425,8%)**	**2 676 260**	**436,2%**	**29,4%**
Cash/cash equivalents at the year begin:	2 542 152	2 952 350	275 997	10,9%	3 726 681	146,6%	5 702 620	193,2%	275 997	9,3%	5 876 430	107,7%	(3,0%)
Cash/cash equivalents at the year end:	**5 034 753**	**939 172**	**3 843 062**	**76,3%**	**5 702 408**	**113,3%**	**9 282 924**	**988,4%**	**9 282 924**	**988,4%**	**8 501 495**	**248,3%**	**9,2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	610 801	4,9%	342 022	2,7%	287 703	2,3%	11 346 971	90,1%	12 587 497	30,9%	2 003 205	15,9%	829 045	6,6%
Trade and Other Receivables from Exchange Transactions - Electricity	236 266	8,0%	132 555	4,5%	91 779	3,1%	2 485 543	84,4%	2 946 144	7,2%	120 000	4,1%	280 927	9,5%
Receivables from Non-exchange Transactions - Property Rates	288 467	5,1%	157 529	2,8%	130 601	2,3%	5 104 912	89,9%	5 681 510	14,0%	266 418	4,7%	364 495	6,4%
Receivables from Exchange Transactions - Waste Water Management	158 885	3,1%	99 746	2,0%	89 335	1,8%	4 751 420	93,2%	5 099 386	12,5%	72 606	1,4%	128 796	2,5%
Receivables from Exchange Transactions - Waste Management	94 074	2,7%	63 476	1,8%	59 439	1,7%	3 296 807	93,8%	3 513 796	8,6%	122 897	3,5%	82 453	2,3%
Receivables from Exchange Transactions - Property Rental Debtors	1 973	,8%	1 864	,7%	1 833	,7%	243 127	97,7%	248 797	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	301 969	3,2%	236 864	2,5%	219 126	2,3%	8 593 314	91,9%	9 351 273	23,0%	412 556	4,4%	7 171	,1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 956	1,2%	8 533	,7%	8 844	,7%	1 252 765	97,5%	1 285 099	3,2%	135 060	10,5%	13 685	1,1%
Total By Income Source	**1 707 392**	**4,2%**	**1 042 589**	**2,6%**	**888 661**	**2,2%**	**37 074 860**	**91,1%**	**40 713 502**	**100,0%**	**3 132 741**	**7,7%**	**1 706 573**	**4,2%**
Debtors Age Analysis By Customer Group														
Organs of State	183 728	5,3%	100 090	2,9%	90 359	2,6%	3 071 178	89,1%	3 445 355	8,5%	66 177	1,9%	1 973	,1%
Commercial	436 971	6,9%	222 197	3,5%	168 087	2,7%	5 503 146	86,9%	6 330 401	15,5%	186 116	2,9%	-	-
Households	1 086 630	3,5%	716 676	2,3%	626 964	2,0%	28 264 074	92,1%	30 694 344	75,4%	2 880 448	9,4%	1 704 600	5,6%
Other	63	-	3 626	1,5%	3 251	1,3%	236 462	97,1%	243 402	,6%	-	-	-	-
Total By Customer Group	**1 707 392**	**4,2%**	**1 042 589**	**2,6%**	**888 661**	**2,2%**	**37 074 860**	**91,1%**	**40 713 502**	**100,0%**	**3 132 741**	**7,7%**	**1 706 573**	**4,2%**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	556 502	2,5%	356 144	1,6%	172 479	,8%	20 738 854	95,0%	21 823 979	63,5%
Bulk Water	154 866	1,6%	139 499	1,5%	191 998	2,0%	9 082 289	94,9%	9 568 652	27,8%
PAYE deductions	15 901	75,4%	3 976	18,8%	585	2,8%	636	3,0%	21 098	,1%
VAT (output less input)	1 971	100,0%	-	-	-	-	-	-	1 971	-
Pensions / Retirement deductions	77 275	24,1%	1 275	,4%	-	-	241 754	75,5%	320 304	,9%
Loan repayments	632	20,3%	618	19,8%	1 201	38,5%	664	21,3%	3 116	-
Trade Creditors	99 385	4,5%	59 393	2,7%	60 751	2,7%	1 991 403	90,1%	2 210 932	6,4%
Auditor-General	810	1,2%	2 900	4,3%	3 377	5,0%	60 082	89,4%	67 170	,2%
Other	223	,1%	(2 592)	(,8%)	12 845	3,7%	335 095	97,0%	345 571	1,0%
Medical Aid deductions	15 572	100,0%	-	-	-	-	-	-	15 572	-
Total	**923 138**	**2,7%**	**561 213**	**1,6%**	**443 236**	**1,3%**	**32 450 777**	**94,4%**	**34 378 364**	**100,0%**