

**FREE STATE: MOHOKARE (FS163)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	277.321	38.177	13.8%	38.177	13.8%	55.136	24.0%	(30.8%)
<b>Exchange Revenue</b>								
Service charges - Electricity	44.151	-	-	-	-	-	-	-
Service charges - Water	49.180	2.353	4.8%	2.353	4.8%	6.840	19.6%	(73.4%)
Service charges - Waste Water Management	12.613	1.029	8.2%	1.029	8.2%	3.271	33.0%	(68.5%)
Service charges - Waste Management	8.301	609	7.3%	609	7.3%	1.997	36.3%	(69.5%)
Sale of Goods and Rendering of Services	267	11	4.1%	11	4.1%	44	17.5%	(75.2%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	23.380	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	265	3	1.0%	3	1.0%	43	17.0%	(93.6%)
Dividends	13	-	-	-	-	19	161.5%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	735	62	8.5%	62	8.5%	176	31.4%	(64.6%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	164	12	6.3%	12	6.3%	44	25.2%	(73.7%)
<b>Non-Exchange Revenue</b>								
Property rates	11.662	925	7.9%	925	7.9%	4.103	46.2%	(77.5%)
Surcharges and Taxes	12.720	-	-	-	-	-	-	-
Fines, penalties and forfeits	14.045	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	1	-	(100.0%)
Transfer and subsidies - Operational	96.733	29.701	30.7%	29.701	30.7%	26.911	29.2%	10.4%
Interest	3.073	3.473	113.0%	3.473	113.0%	9.687	101.1%	(64.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	282.172	14.037	5.0%	14.037	5.0%	33.122	14.8%	(57.6%)
Employee related costs	88.588	7.381	8.3%	7.381	8.3%	21.853	24.9%	(66.2%)
Remuneration of councillors	5.327	437	8.2%	437	8.2%	1.457	25.7%	(70.0%)
Bank purchases - electricity	42.089	-	-	-	-	215	8.8%	(100.0%)
Inventory consumed	15.036	1	-	1	-	101	6.1%	(99.5%)
Debt impairment	38.716	-	-	-	-	-	-	-
Depreciation and amortisation	23.069	-	-	-	-	-	-	-
Interest	19.489	-	-	-	-	169	2.4%	(100.0%)
Contracted services	12.951	4.768	36.6%	4.766	36.8%	3.831	24.4%	24.5%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	19.489	-	-	-	-	-	-	-
Operational costs	17.426	1.450	8.3%	1.450	8.3%	5.496	27.7%	(73.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	(4.851)	24.140		24.140		22.014		
Transfers and subsidies - capital (monetary allocations)	49.603	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	44.752	24.140		24.140		22.014		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	44.752	24.140		24.140		22.014		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	44.752	24.140		24.140		22.014		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	44.752	24.140		24.140		22.014		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	50.153	5.075	10.1%	5.075	10.1%	6.241	13.4%	(18.7%)
National Government	48.566	5.046	10.4%	5.046	10.4%	5.477	12.0%	(7.9%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparn Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	48.566	5.046	10.4%	5.046	10.4%	5.477	12.0%	(7.9%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	1.585	30	1.9%	30	1.9%	764	77.2%	(96.1%)
<b>Capital Expenditure Functional</b>	50.153	5.075	10.1%	5.075	10.1%	6.241	13.4%	(18.7%)
<b>Municipal governance and administration</b>	820	6	.8%	6	.8%	705	89.3%	(99.1%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	820	6	.8%	6	.8%	705	89.3%	(99.1%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	932	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	932	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	9.183	1.595	17.4%	1.595	17.4%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	9.183	1.595	17.4%	1.595	17.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	39.216	3.474	8.9%	3.474	8.9%	5.536	12.6%	(37.2%)
Energy sources	-	-	-	-	-	-	-	-
Water Management	19.767	23	.1%	23	.1%	59	.3%	(60.6%)
Waste Water Management	19.451	3.451	17.7%	3.451	17.7%	5.477	24.1%	(37.0%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter		Year to Date		First Quarter		Q1 of 2022/23 to Q1 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>								
Receipts	256.842	38.352	14.9%	38.352	14.9%	32.997	13.2%	16.2%
Property rates	14.251	1.177	8.3%	1.177	8.3%	1.048	6.0%	12.3%
Service charges	68.224	441	.6%	441	.6%	1.593	2.3%	(72.3%)
Other revenue	27.767	63	.2%	63	.2%	407	1.6%	(84.4%)
Transfers and Subsidies - Operational	96.733	32.701	33.8%	32.701	33.8%	29.911	31.9%	9.3%
Transfers and Subsidies - Capital	49.603	3.966	8.0%	3.966	8.0%	-	-	(100.0%)
Interest	265	3	1.1%	3	1.1%	19	-	(84.6%)
Dividends	-	-	-	-	-	19	161.5%	(100.0%)
Payments	(200.906)	(1.844)	.9%	(1.844)	.9%	(8.647)	5.2%	(78.7%)
Suppliers and employees	(181.418)	(1.844)	1.0%	(1.844)	1.0%	(8.647)	5.2%	(78.7%)
Finance charges	(19.488)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>55.935</b>	<b>36.508</b>	<b>65.3%</b>	<b>36.508</b>	<b>65.3%</b>	<b>24.350</b>	<b>28.7%</b>	<b>49.9%</b>
<b>Cash Flow from Investing Activities</b>								
Receipts	526	-	-	-	-	-	-	-
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	526	-	-	-	-	-	-	-
Payments	(50.153)	(4.498)	9.0%	(4.498)	9.0%	(7.997)	17.2%	(43.8%)
Capital assets	(50.153)	(4.498)	9.0%	(4.498)	9.0%	(7.997)	17.2%	(43.8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(49.627)</b>	<b>(4.498)</b>	<b>9.1%</b>	<b>(4.498)</b>	<b>9.1%</b>	<b>(7.997)</b>	<b>17.2%</b>	<b>(43.8%)</b>
<b>Cash Flow from Financing Activities</b>								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>6.308</b>	<b>32.010</b>	<b>507.5%</b>	<b>32.010</b>	<b>507.5%</b>	<b>16.354</b>	<b>42.5%</b>	<b>95.7%</b>
Cash/cash equivalents at the year begin:	1.594	-	-	-	-	1.594	4.8%	(100.0%)
Cash/cash equivalents at the year end:	7.902	51.991	657.9%	51.991	657.9%	17.948	24.9%	189.7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
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 Asset Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### 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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Contact Details

Municipal Manager	Mr Mahatelo Kenwendo	051 673 9600
Financial Manager	Mr Thamsanqa Mdluli	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.


