

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part 1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	277 321	38 177	13.8%	26 370	9.5%	64 547	23.3%	28 709	36.4%	(8.1%)
Operating Revenue										
Exchange Revenue										
Service charges - Electricity	44 151	-	-	-	-	-	-	-	-	-
Service charges - Water	49 180	2 353	4.8%	8 033	16.3%	10 366	21.1%	9 012	39.6%	(10.9%)
Service charges - Waste Water Management	12 613	1 029	8.2%	3 087	24.5%	4 116	32.6%	3 291	66.3%	(6.2%)
Service charges - Waste Management	8 301	609	7.3%	1 826	22.0%	2 435	29.3%	2 007	72.9%	(9.0%)
Sale of Goods and Rendering of Services	267	11	4.1%	29	10.8%	40	14.9%	34	30.9%	(14.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 380	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	265	3	1.0%	(5)	(1.9%)	(2)	(.8%)	31	29.4%	(116.2%)
Dividends	13	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	735	62	8.5%	185	25.2%	248	33.7%	173	62.3%	7.1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	184	12	6.3%	(259)	(140.9%)	(247)	(134.7%)	45	50.9%	(681.1%)
Non-Exchange Revenue										
Property rates	11 662	925	7.9%	2 761	23.7%	3 685	31.6%	3 938	90.5%	(29.9%)
Surcharges and Taxes	12 720	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 045	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	0	-	(100.0%)
Transfer and subsidies - Operational	96 733	29 701	30.7%	-	-	29 701	30.7%	-	-	-
Interest	3 073	3 473	113.0%	10 713	348.7%	14 186	461.7%	10 179	207.3%	5.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	282 172	14 037	5.0%	318 249	112.8%	332 286	117.8%	28 804	27.5%	1 004.9%
Employee related costs	88 588	7 381	8.3%	68 266	77.1%	75 647	85.4%	21 508	48.4%	217.4%
Remuneration of councillors	5 327	437	8.2%	3 405	63.9%	3 842	72.1%	1 311	48.8%	159.9%
Bulk purchases - electricity	42 089	-	-	5 446	12.9%	5 446	12.9%	230	1.6%	2 266.5%
Inventory consumed	15 038	1	0.0%	1 912	12.7%	1 913	12.7%	54	9.4%	3 416.9%
Debt impairment	38 716	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 060	-	-	-	-	-	-	-	-	-
Interest	19 489	-	-	572	2.9%	572	2.9%	96	3.8%	493.4%
Contracted services	12 951	4 768	36.8%	4 636	35.8%	9 404	72.6%	2 010	37.3%	130.7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	19 489	-	-	-	-	-	-	-	-	-
Operational costs	17 426	1 450	8.3%	234 013	1 342.9%	235 463	1 351.2%	3 594	45.9%	6 411.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 851)	24 140		(291 879)		(267 739)		(96)		
Transfers and subsidies - capital (monetary allocations)	49 603	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 752	24 140		(291 879)		(267 739)		(96)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 752	24 140		(291 879)		(267 739)		(96)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 752	24 140		(291 879)		(267 739)		(96)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 752	24 140		(291 879)		(267 739)		(96)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	50 153	5 075	10.1%	6 953	13.9%	12 028	24.0%	631	14.8%	1 002.7%
National Government	48 568	5 046	10.4%	6 149	12.7%	11 195	23.1%	603	13.4%	919.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 568	5 046	10.4%	6 149	12.7%	11 195	23.1%	603	13.4%	919.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 585	30	1.9%	803	50.7%	833	52.5%	27	79.9%	2 841.0%
Capital Expenditure Functional	50 153	5 075	10.1%	8 298	16.5%	13 373	26.7%	631	14.8%	1 216.0%
Municipal governance and administration	820	6	.8%	2 141	261.1%	2 147	261.9%	27	92.7%	7 738.9%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	820	6	.8%	2 141	261.1%	2 147	261.9%	27	92.7%	7 738.9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	932	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport, Art/Recreation	932	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 183	1 595	17.4%	1 653	18.0%	3 248	35.4%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 183	1 595	17.4%	1 653	18.0%	3 248	35.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	39 218	3 474	8.9%	4 503	11.5%	7 977	20.3%	603	14.0%	646.6%
Energy services	-	-	-	-	-	-	-	-	-	-
Water Management	19 767	23	.1%	7	0.0%	30	.2%	-	-	(100.0%)
Waste Water Management	19 451	3 451	17.7%	4 496	23.1%	7 947	40.9%	603	26.8%	645.4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	

Cash Flow from Operating Activities										
Receipts	256 842	38 352	14.9%	4 156	1.6%	42 507	16.5%	5 808	15.5%	(28.5%)
Property rates	14 251	1 177	8.3%	1 965	13.8%	3 142	22.1%	2 891	22.7%	(32.0%)
Service charges	68 224	441	.6%	1 778	2.6%	2 219	3.3%	1 906	5.2%	(6.7%)
Other revenue	27 767	63	.2%	412	1.5%	476	1.7%	723	4.3%	(43.0%)
Transfers and Subsidies - Operational	96 733	32 701	33.8%	-	-	32 701	33.8%	269	32.2%	(100.0%)
Transfers and Subsidies - Capital	49 603	3 966	8.0%	-	-	3 966	8.0%	-	-	-
Interest	265	3	1.1%	-	-	3	1.1%	19	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	161.5%	-
Payments	(200 908)	(1 844)	.9%	(12 210)	6.1%	(14 055)	7.0%	(3 344)	7.2%	265.2%
Suppliers and employees	(181 418)	(1 844)	1.0%	(12 210)	6.7%	(14 055)	7.7%	(3 344)	7.2%	265.2%
Finance charges	(19 489)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 935	36 508	65.3%	(8 055)	(14.4%)	28 453	50.9%	2 465	31.6%	(426.8%)
Cash Flow from Investing Activities										
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%	(6 225)	12.4%	(10 722)	21.4%	(967)	19.3%	543.6%
Capital assets	(50 153)	(4 498)	9.0%	(6 225)	12.4%	(10 722)	21.4%	(967)	19.3%	543.6%
Net Cash from/(used) Investing Activities	(49 627)	(4 498)	9.1%	(6 225)	12.5%	(10 722)	21.6%	(967)	19.3%	543.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	(1)	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(1)	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(1)	-	(100.0%)
Net Increase/(Decrease) in cash held	6 308	32 010	507.5%	(14 279)	(226.4%)	17 730	281.1%	1 497	46.3%	(1 054.0%)
Cash/cash equivalents at the year begin:	1 594	-	-	41 196	2 583.8%	-	-	17 948	4.8%	129.5%
Cash/cash equivalents at the year end:	7 902	51 991	657.9%	26 917	340.6%	26 917	340.6%	19 445	27.0%	38.4%

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 Debt Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtor Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 593	1.3%	4 685	1.7%	3 999	1.4%	285 142	95.6%	277 398	49.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	4	100.0%	4	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	825	2.0%	784	1.9%	679	1.6%	39 958	94.6%	42 246	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 160	1.5%	1 146	1.5%	1 109	1.4%	75 281	95.7%	78 696	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	688	1.6%	680	1.5%	672	1.5%	42 170	95.4%	44 211	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 630	3.3%	3 579	3.3%	3 552	3.3%	98 429	90.1%	109 191	19.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	121	.9%	121	.9%	121	.9%	12 911	97.3%	13 273	2.3%	-	-	-	-
Total By Income Source	10 016	1.8%	10 976	1.9%	10 133	1.8%	533 894	94.5%	565 019	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 291	1.8%	10 234	2.0%	9 443	1.8%	490 385	94.4%	519 352	91.9%	-	-	-	-
Commercial	728	1.6%	742	1.6%	690	1.5%	43 509	95.3%	45 667	8.1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 016	1.8%	10 976	1.9%	10 133	1.8%	533 894	94.5%	565 019	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 262	1.5%	11 660	7.6%	614	.4%	138 880	90.5%	153 416	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 262	1.5%	11 660	7.6%	614	.4%	138 880	90.5%	153 416	100.0%

Contact Details

Municipal Manager	Mr Molatelo Kamwendo	051 673 9600
Financial Manager	Ms Thamsanqa Mdluli	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

ACTING MUNICIPAL MANAGER

MS MOHALE

MS Mohale

