

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2022

Part 1: Operating Revenue and Expenditure

R thousands	2022/23							2021/22		Q2 of 2021/22 to Q2 of 2022/23
	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										
Operating Revenue	230 050	55 138	24.0%	28 708	12.5%	83 844	36.4%	31 478	40.5%	(8.6%)
Property rates	8 688	4 103	48.2%	3 698	44.3%	8 041	90.6%	1 956	87.5%	101.3%
Service charges - electricity revenue	32 627	-	-	-	-	-	-	-	-	-
Service charges - water revenue	45 041	8 840	19.6%	9 012	20.0%	17 852	39.6%	19 124	112.7%	(52.9%)
Service charges - sanitation revenue	9 802	3 271	33.0%	3 291	33.2%	6 562	66.3%	2 564	45.6%	28.9%
Service charges - refuse revenue	5 495	1 997	36.3%	2 007	36.5%	4 004	72.0%	1 829	48.0%	31.6%
Rentals of facilities and equipment	660	176	31.4%	173	30.8%	349	62.3%	66	24.1%	101.2%
Interest earned - external investments	250	43	17.0%	31	12.3%	73	29.4%	22	20.4%	36.8%
Interest earned - outstanding debtors	9 684	9 687	101.1%	10 179	105.2%	19 685	202.3%	6 989	92.1%	73.9%
Dividends received	12	19	161.6%	-	-	19	161.6%	14	140.0%	(100.0%)
Fines, penalties and forfeits	13 250	-	-	-	-	-	-	88	3%	(100.0%)
Licences and permits	-	1	-	0	-	1	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	92 025	26 911	29.2%	-	-	26 911	29.2%	-	30.9%	-
Other revenue	12 425	88	0.7%	78	0.6%	166	1.3%	140	1.5%	(44.3%)
Gains	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	223 971	33 122	14.8%	28 804	12.9%	81 928	27.6%	28 857	20.5%	(2%)
Employee related costs	87 808	21 863	24.9%	21 606	24.5%	43 362	49.4%	21 334	39.3%	8%
Remuneration of councillors	5 876	1 457	25.7%	1 311	23.1%	2 769	40.8%	1 164	40.4%	10.8%
Debt impairment	38 787	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 869	-	-	-	-	-	-	-	-	-
Finance charges	7 056	169	2.4%	96	1.4%	288	3.8%	91	1.9%	6.8%
Bulk purchases	27 619	215	0.8%	230	0.8%	448	1.6%	674	3.2%	(65.8%)
Other Materials	1 658	101	6.1%	84	5.3%	165	9.4%	438	64.4%	(87.6%)
Contracted services	16 671	3 831	24.4%	2 010	12.8%	5 840	37.3%	2 715	31.1%	(26.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	19 816	6 496	32.8%	3 694	18.1%	9 090	45.9%	2 418	19.6%	48.6%
Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 089	22 014		(66)		21 918		2 621		
Transfers and subsidies - capital (monetary allocations) (Net / Pro)	46 485	-	-	-	-	-	-	29 613	37.7%	(100.0%)
Transfers and subsidies - capital (monetary allocations) (Department)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 575	22 014		(66)		21 918		32 134		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 575	22 014		(66)		21 918		32 134		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 575	22 014		(66)		21 918		32 134		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 575	22 014		(66)		21 918		32 134		

Part 2: Capital Revenue and Expenditure

R thousands	2022/23							2021/22		Q2 of 2021/22 to Q2 of 2022/23
	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	46 476	6 241	13.4%	631	1.4%	8 872	14.8%	5 652	16.8%	(88.8%)
National Government	45 468	5 477	12.0%	603	1.3%	8 080	13.4%	5 623	17.8%	(89.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Department	45 468	5 477	12.0%	603	1.3%	6 090	13.4%	5 620	17.8%	(89.3%)
Borrowing	990	764	77.2%	27	2.8%	701	79.9%	24	3%	11.9%
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	46 476	6 241	13.4%	631	1.4%	6 872	14.8%	5 652	16.8%	(88.8%)
Municipal governance and administration	790	705	89.3%	27	3.5%	732	92.7%	17	2.8%	57.8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	790	705	89.3%	27	3.5%	732	92.7%	17	2.8%	57.8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 018	-	-	-	-	-	-	-	-	-
Community and Social Services	100	-	-	-	-	-	-	-	-	-
Sport And Recreation	919	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	689	-	-	-	-	-	-	852	9.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	689	-	-	-	-	-	-	852	9.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	43 778	5 536	12.5%	603	1.4%	6 139	14.0%	4 782	18.0%	(97.4%)
Energy services	-	-	-	-	-	-	-	-	-	-
Water Management	17 364	68	0.3%	-	-	69	0.3%	3 828	22.3%	(100.0%)
Waste Water Management	22 726	6 477	24.1%	603	2.7%	6 080	26.8%	956	16.8%	(36.9%)
Waste Management	3 688	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2022/23							2021/22		Q2 of 2021/22 to Q2 of 2022/23
	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	250 617	32 997	13.2%	5 808	2.3%	38 806	15.5%	9 523	14.5%	(39.0%)
Property rates	17 339	1 048	6.0%	2 891	16.7%	3 930	22.7%	2 495	17.3%	17.3%
Service charges	87 953	1 593	2.3%	1 806	2.8%	3 600	5.2%	1 278	4.0%	49.2%
Other revenue	28 048	427	1.5%	723	2.8%	1 130	4.3%	460	1.6%	67.0%
Transfers and Subsidies - Operational	92 788	23 911	31.9%	269	0.3%	30 180	32.2%	283	31.2%	(4.9%)
Transfers and Subsidies - Capital	46 486	-	-	-	-	-	-	6 000	6.4%	(100.0%)
Interest	-	19	-	19	-	38	-	22	-	(14.6%)
Dividends	12	19	161.5%	-	-	19	161.5%	14	-	(100.0%)
Payments	(165 668)	(8 647)	5.2%	(3 344)	2.0%	(11 991)	7.2%	(1 588)	8.8%	110.5%
Supplies and employees	(165 668)	(8 647)	5.2%	(3 344)	2.0%	(11 991)	7.2%	(1 608)	8.8%	110.5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	84 949	24 350	28.7%	2 465	2.9%	28 815	31.8%	7 935	24.7%	(68.9%)
Cash Flow from Investing Activities										
Receipts	49	-	-	-	-	-	-	-	-	-
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	49	-	-	-	-	-	-	-	-	-
Payments	(48 478)	(7 997)	17.2%	(967)	2.1%	(8 954)	19.3%	(5 932)	19.8%	(83.7%)
Capital assets	(48 478)	(7 997)	17.2%	(967)	2.1%	(8 954)	19.3%	(5 932)	19.8%	(83.7%)
Net Cash from/(used) Investing Activities	(48 429)	(7 997)	17.2%	(967)	2.1%	(8 954)	19.3%	(5 932)	19.8%	(83.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	(1)	-	(1)	-	(1)	-	6.0%

Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(3)	-	(1)	-	(1)	-	6.0%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	(1)	-	(1)	-	(1)	-	6.0%
Net Increase/(Decrease) In cash held	38 621	16 354	42.5%	1 497	3.9%	17 850	46.3%	2 002	63.8%	(25.2%)
Cash/cash equivalents at the year begin:	93 655	1 594	4.8%	17 945	53.6%	1 594	4.8%	9 311	15.2%	92.8%
Cash/cash equivalents at the year end:	72 077	17 948	24.9%	16 448	27.0%	19 446	27.6%	11 313	26.3%	71.4%

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 (to Council Policy)	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 455	1.8%	5 014	2.1%	4 329	1.8%	229 464	94.3%	243 263	62.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - E-waste	-	-	-	-	-	-	4	100.0%	4	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 101	3.0%	1 034	2.6%	686	2.7%	33 561	91.5%	36 773	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 230	1.9%	1 159	1.6%	1 205	1.6%	84 921	94.7%	88 465	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	761	2.0%	740	2.0%	737	2.0%	34 722	94.0%	39 950	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 442	5.0%	3 402	6.0%	3 366	4.8%	69 434	95.1%	79 633	14.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	133	1.1%	133	1.1%	133	1.1%	11 602	99.8%	11 901	2.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	11 112	2.4%	11 523	2.5%	10 748	2.3%	432 596	92.8%	465 979	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Origins of Sales	9 871	2.3%	10 413	2.4%	9 503	2.2%	397 672	93.0%	427 664	91.6%	-	-	-	-
Commercial	1 141	3.0%	1 110	2.6%	1 240	3.2%	34 924	90.9%	38 416	8.2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 112	2.4%	11 523	2.5%	10 748	2.3%	432 596	92.8%	465 979	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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager:	Mr Salby Selepe	051 673 9600
Financial Manager:	Mr P. Dyonase	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Date:




Chief Financial C

Date:

