

FREE STATE: MOHOKARE (FS163)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2016

Part 1: Operating Revenue and Expenditure

	Budget Main appropriation	Actual Expenditure	2016/17		2015/16		Q2 of 2015/16 to Q2 of 2016/17			
			1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>	<b>150 010</b>	<b>38 682</b>	<b>25.8%</b>	<b>34 715</b>	<b>23.1%</b>	<b>73 407</b>	<b>48.9%</b>	<b>22 871</b>	<b>30.3%</b>	<b>31.9%</b>
Municipal rates	7 002	-	-	7 777	-30.5%	7 777	30.5%	2 388	-2.1%	(710.0%)
Property rates - residential and commercial charges	21 032	-	-	-	-	-	-	-	-	-
Service charges - water revenue	9 796	6 186	-55.2%	7 438	-18.2%	12 614	52.4%	3 307	64.0%	122.8%
Service charges - wastewater revenue	6 003	2 724	-45.4%	2 628	-27.2%	4 628	51.0%	2 445	40.7%	4%
Service charges - refuse removal	5 738	4 823	-84.2%	1 034	-20.0%	2 847	49.6%	1 922	33.7%	11.7%
Service charges - other	202	42	-20.8%	47	-6.2%	301	41.6%	101	10.0%	100.0%
Grants / transfer arrangements	602	313	-51.9%	202	-34.2%	502	50.0%	204	33.8%	2.2%
Interest earned - external investments	24	25	104.2%	52	65.2%	17	62.9%	18	60.2%	98.9%
Interest earned - outstanding stocks	6 102	2 427	-39.6%	211	-3.4%	2 520	41.3%	103	1.6%	30.8%
Capital revenue	11	0	-	0	-	0	0.0%	0	-	-
Transfers	4 500	882	-19.6%	425	-10.6%	1 272	30.5%	465	16.1%	20.0%
Operational grants	0	0	-	0	-	1	1	1	1	100.0%
Agency services	0	0	-	0	-	0	0	0	0	0
Transfers accepted - operational	57 297	24 722	-43.2%	17 157	-29.8%	41 820	72.8%	11 426	40.6%	50.0%
Other non-revenue	0	1 000	10.0%	2 211	14.0%	3 316	24.7%	112	1.0%	1.0%
Grant or deposit at 0%	0	0	-	0	-	0	0	0	0	0
<b>Operating Expenditure</b>	<b>167 222</b>	<b>23 072</b>	<b>13.8%</b>	<b>22 771</b>	<b>13.6%</b>	<b>43 703</b>	<b>27.6%</b>	<b>22 291</b>	<b>28.5%</b>	<b>2.2%</b>
Corporate related costs	60 604	61 647	101.7%	52 207	86.2%	26 024	50.0%	51 026	84.0%	11.1%
Depreciation of non-current assets	14 300	775	-5.4%	885	21.3%	1 801	41.3%	1 801	44.0%	5.0%
Depreciation and asset impairment	28 640	463	-1.6%	301	-1.0%	424	1.5%	124	0.8%	-0.2%
Finance charges	2 272	621	-27.3%	306	-13.5%	1 230	5.0%	273	4.0%	34.8%
Other financial	22 300	9	-0.0%	25	-0.1%	38	0.1%	52	0.2%	0.2%
Corporate services	505	9	-1.8%	25	-4.2%	38	5.7%	52	10.7%	10.1%
Transfer and grants	0	0	-	0	-	0	0	0	0	0
Other expenditure	32 944	1 808	-5.5%	6 648	17.7%	11 420	34.7%	8 160	24.7%	24.7%
Loss on disposal of asset	0	0	-	0	-	0	0	0	0	0
<b>Surplus/(Deficit)</b>	<b>(17 212)</b>	<b>15 610</b>	<b>90.7%</b>	<b>11 944</b>	<b>69.7%</b>	<b>27 624</b>	<b>50.8%</b>	<b>580</b>	<b>0.7%</b>	<b>170.7%</b>
Transfer accepted - capital	30 034	17 027	-56.7%	22 276	74.2%	36 222	50.8%	46 214	67.7%	170.7%
Contributions accepted - capital	0	0	-	0	-	0	0	0	0	0
Contributions allowed	0	0	-	0	-	0	0	0	0	0
<b>Surplus/(Deficit) after transfers and contributions</b>	<b>75 473</b>	<b>33 607</b>	<b>44.5%</b>	<b>44 218</b>	<b>58.6%</b>	<b>77 826</b>	<b>103.1%</b>	<b>40 794</b>	<b>53.3%</b>	<b>55.0%</b>
Transfers	0	0	-	0	-	0	0	0	0	0
<b>Surplus/(Deficit) after taxation</b>	<b>75 473</b>	<b>33 607</b>	<b>44.5%</b>	<b>44 218</b>	<b>58.6%</b>	<b>77 826</b>	<b>103.1%</b>	<b>40 794</b>	<b>53.3%</b>	<b>55.0%</b>
Amortisation of intangibles	0	0	-	0	-	0	0	0	0	0
<b>Surplus/(Deficit) attributable to municipality</b>	<b>75 473</b>	<b>33 607</b>	<b>44.5%</b>	<b>44 218</b>	<b>58.6%</b>	<b>77 826</b>	<b>103.1%</b>	<b>40 794</b>	<b>53.3%</b>	<b>55.0%</b>
Share of central liability of services	0	0	-	0	-	0	0	0	0	0
<b>Surplus/(Deficit) for the year</b>	<b>75 473</b>	<b>33 607</b>	<b>44.5%</b>	<b>44 218</b>	<b>58.6%</b>	<b>77 826</b>	<b>103.1%</b>	<b>40 794</b>	<b>53.3%</b>	<b>55.0%</b>

Part 2: Capital Revenue and Expenditure

	Budget Main appropriation	Actual Expenditure	2016/17		2015/16		Q2 of 2015/16 to Q2 of 2016/17
			1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	
<b>Capital Revenue and Expenditure</b>							



Part 3: Cash Receipts and Payments

	2018:07		2018:08		2018:09		2018:10		2018:11		2018:12		Q2 of 2019:06 to Q2 of 2019:12
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd 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>													
<b>Receipts</b>	220,945	40,130	21.8%	53,936	24.4%	102,067	46.2%	54,639	44.0%	(1,325)	(1,325)		
Property taxes, penalties and collection charges	4,472	1,205	27.2%	609	14.0%	1,102	42.2%	1,709	20.4%	1,709	20.4%		
Investor charges	37,940	1,467	3.9%	833	2.2%	2,281	6.0%	339	0.9%	339	0.9%		
Other revenue	21,220	2,675	12.6%	2,697	12.6%	3,492	28.5%	339	1.6%	339	1.6%		
Governance - operating	34,172	24,727	72.4%	47,003	137.8%	47,003	137.8%	17,461	51.1%	17,461	51.1%		
Governance - capital	32,844	17,027	51.8%	17,107	52.1%	30,202	91.9%	40,204	122.5%	40,204	122.5%		
Interest	6,595	20	0.3%	34	0.5%	46	0.7%	8	0.1%	8	0.1%		
Dividends	11	10	0.0%	87	0.8%	10	0.3%	8	0.0%	8	0.0%		
Payments	(122,644)	(29,440)	24.8%	(24,402)	20.7%	(25,914)	21.1%	(20,004)	16.3%	(20,004)	16.3%		
Salaries and employees	(120,471)	(20,203)	16.8%	(25,110)	20.8%	(25,522)	21.2%	(20,004)	16.6%	(20,004)	16.6%		
Interest charges	(2,210)	(184)	8.3%	(184)	8.3%	(549)	24.8%	(20,004)	89.6%	(20,004)	89.6%		
Net Cash from Operating Activities	80,261	17,442	18.0%	28,534	28.0%	46,218	47.0%	33,730	33.3%	13,491	13.4%		
<b>Net Cash from Investing Activities</b>													
<b>Receipts</b>	-	(2,025)	-	(7,085)	-	(10,504)	-	190	-	-	-		
Proceeds from disposal of PPE	-	-	-	-	-	-	-	-	-	-	-		
Dividends from non-current stocks	-	-	-	-	-	-	-	-	-	-	-		
Dividends from other non-current investments	-	-	-	-	-	-	-	-	-	-	-		
Disposals from current investments	-	-	-	-	-	-	-	-	-	-	-		
Payments	(90,150)	(2,500)	2.8%	(20,437)	22.7%	(10,526)	11.7%	110	1.0%	110	1.0%		
Capital assets	(90,150)	(2,500)	2.8%	(20,437)	22.7%	(10,526)	11.7%	110	1.0%	110	1.0%		
Net Cash from Investing Activities	(90,150)	(2,500)	2.8%	(20,437)	22.7%	(10,526)	11.7%	110	1.0%	110	1.0%		
<b>Cash Flow from Financing Activities</b>													
<b>Receipts</b>	-	-	-	(48)	-	(200)	-	(211)	-	(211)	-		
Short term loan	-	-	-	(48)	-	(200)	-	(211)	-	(211)	-		
Dividend from long-term borrowing	-	-	-	-	-	-	-	-	-	-	-		
Interest disbursed to long-term borrowings	-	-	-	-	-	-	-	-	-	-	-		
Payments	-	(48)	-	(138)	-	(200)	-	(211)	-	(211)	-		
Repayment of financing	-	(48)	-	(138)	-	(200)	-	(211)	-	(211)	-		
Net Cash from Investing Activities	-	(48)	-	(138)	-	(200)	-	(211)	-	(211)	-		
<b>Net Cash from/used Financing Activities</b>													
<b>Net Cash from/used Financing Activities</b>													
Net increase/(decrease) in cash held	3,156	(4,362)	(136.2%)	(79)	(0.2%)	(4,153)	(132.5%)	(7,772)	(24.8%)	(7,772)	(24.8%)		
Comparative statement at the year start	209	0.2%	2,862.8%	1,517	5.5%	1,000.7%	3.0%	796	2.5%	796	2.5%		
Comparative statement at the year end	2,306	1.4%	28.4%	1,381	8.5%	1,491	8.5%	8,888	47.0%	8,888	47.0%		

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Written Off to Debtor	Impairment Bad Debt to Current Policy
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Debtors Age Analysis By Income Source</b>	2,410	4.7%	1,977	2.2%	1,701	0.2%	\$1,312	98.0%	\$6,672	42.0%	-	-
From net/2nd time revenues from Exchange Transactions - Water	-	-	-	-	-	-	2	100.0%	2	0.0%	-	-
Taxes and Other Revenues from Exchange Transactions - Electricity	740	0.9%	716	5.2%	1,106	0.1%	\$1,074	79.7%	\$2,639	0.1%	-	-
Revenues from Non-Exchange Transactions - Property Gas	481	2.5%	491	2.2%	775	0.2%	11,033	82.7%	20,471	29.2%	-	-
Revenues from Exchange Transactions - Water/Water Management	527	2.1%	528	2.1%	494	0.2%	22,731	62.2%	24,305	1.5%	-	-
Revenues from Exchange Transactions - Property (Other) Taxes	68	0.3%	87	0.1%	64	0.0%	1,002	66.0%	2,132	1.3%	-	-
Interest on Short Term Debt	-	-	-	-	-	-	-	-	-	-	-	-
Revenues from Other Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Revenues from Other Accounts	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	4,608	3.2%	3,704	2.7%	6,185	4.3%	123,973	89.0%	138,473	100.0%	-	-
<b>Debtors Age Analysis By Customer Group</b>												
Open at Start	107	17.1%	31	0.0%	31	0.1%	882	61.2%	1,408	1.1%	-	-
Commercial	804	7.3%	709	0.9%	833	0.2%	6,828	79.3%	12,000	4.3%	-	-
Household	3,269	2.8%	2,872	2.0%	4,004	4.1%	110,627	90.0%	121,031	86.0%	-	-
Other	108	0.9%	48	0.0%	48	0.0%	2,417	31.8%	3,567	2.6%	-	-
<b>Total By Customer Group</b>	4,500	3.2%	3,704	2.7%	6,185	4.3%	123,973	89.0%	138,471	100.0%	-	-

Part 5: Creditor Age Analysis

R. Items	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Has Electricity	460	30.7%	-	-	-	-	-	-	460	1.0%
Has Water	-	-	-	-	-	-	-	-	-	-
PAVE/Asphalt	786	3.0%	776	2.9%	784	2.7%	24,232	11.2%	26,682	32.2%
Water (Output from plant)	-	-	0	0%	0	0%	695	0.3%	695	0.9%
Reservoir (Inflow)	8	0.0%	0	0%	0	0%	15,858	36.4%	17,242	20.9%
Land improvement	27	0.0%	1,888	7.0%	1,887	6.7%	1,887	0.8%	3,802	4.6%
High Density	593	14.7%	-	-	-	-	-	-	593	0.7%
Auto-Growth	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2,108</b>	<b>4.1%</b>	<b>2,950</b>	<b>3.0%</b>	<b>2,957</b>	<b>4.6%</b>	<b>43,788</b>	<b>88.2%</b>	<b>50,807</b>	<b>100.0%</b>

**Contact Details:**

Municipal Name:	Mo Thaba-Tshane Town	011 871 3000
Municipal Manager:	Ms P. P. Mphahlele	011 871 3002

Source: Local Government Database

1. All figures in this report are rounded.

Municipal Manager:   
 Date: 30-01-2017

Chief Finance Officer:  
 Date:

