


FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2022

Part1: Operating Revenue and Expenditure

R thousands	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st 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	230 080	55 138	24.0%	55 138	24.0%	63 126	27.0%	(12.7%)
Property rates	8 888	4 103	46.2%	4 103	46.2%	6 512	67.3%	(37.0%)
Service charges - electricity revenue	32 827	-	-	-	-	-	-	-
Service charges - water revenue	45 041	8 840	19.6%	8 840	19.6%	28 753	67.7%	(69.3%)
Service charges - sanitation revenue	9 912	3 271	33.0%	3 271	33.0%	1 704	18.3%	92.0%
Service charges - refuse revenue	5 495	1 997	36.3%	1 997	36.3%	1 017	18.6%	96.4%
Rent of facilities and equipment	560	176	31.4%	176	31.4%	62	9.1%	240.7%
Interest earned - external investments	250	43	17.0%	43	17.0%	69	16.4%	(38.7%)
Interest earned - outstanding debtors	9 694	9 687	101.1%	9 687	101.1%	(5)	(1.1%)	(284 162.9%)
Dividends received	12	19	161.5%	19	161.5%	-	-	(100.0%)
Fines, penalties and forfeits	13 250	-	-	-	-	62	.1%	(100.0%)
Licences and permits	-	1	-	1	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	92 025	28 911	29.2%	28 911	28.2%	24 923	30.5%	8.0%
Other revenue	12 425	68	.7%	68	.7%	48	.4%	63.9%
Gains	-	-	-	-	-	-	-	-
Operating Expenditure	223 971	33 122	14.8%	33 122	14.8%	18 403	8.0%	80.0%
Employee related costs	67 809	21 853	24.9%	21 853	24.9%	12 987	14.6%	69.6%
Remuneration of councillors	5 678	1 457	25.7%	1 457	25.7%	788	15.5%	89.7%
Debt impairment	36 757	-	-	-	-	-	-	-
Depreciation and asset impairment	21 859	-	-	-	-	-	-	-
Fines and charges	7 058	169	2.4%	169	2.4%	68	.9%	148.4%
Bulk purchases	27 619	215	.8%	215	.8%	227	.8%	(4.5%)
Other Materials	1 658	101	6.1%	101	6.1%	308	22.6%	(67.3%)
Contracted services	15 671	3 831	24.4%	3 831	24.4%	2 601	16.2%	47.3%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	19 818	6 456	27.7%	6 456	27.7%	1 544	6.6%	265.8%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 089	22 014		22 014		44 724		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)	45 486	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 575	22 014		22 014		44 724		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 575	22 014		22 014		44 724		
All/tributable to municipalities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 575	22 014		22 014		44 724		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 575	22 014		22 014		44 724		

Part 2: Capital Revenue and Expenditure

R thousands	2022/23					2021/22		Q1 of 2021/22 to Q1 of 2022/23
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st 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	8 241	13.4%	8 241	13.4%	8 140	9.9%	(23.3%)
National Government	45 486	5 477	12.0%	5 477	12.0%	8 140	10.5%	(32.7%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 486	5 477	12.0%	5 477	12.0%	8 140	10.5%	(32.7%)
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	990	784	77.2%	784	77.2%	-	-	(100.0%)
Capital Expenditure Functional	46 476	8 241	13.4%	8 241	13.4%	8 140	9.9%	(23.3%)
Municipal governance and administration	790	705	89.3%	705	89.3%	5	.6%	14 938.2%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	790	705	89.3%	705	89.3%	5	.6%	14 938.2%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1 019	-	-	-	-	-	-	-
Community and Social Services	100	-	-	-	-	-	-	-
Sport And Recreation	919	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	889	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	680	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	43 778	5 536	12.6%	5 536	12.6%	8 136	11.4%	(32.0%)
Energy services	-	-	-	-	-	-	-	-
Water Management	17 354	69	.3%	69	.3%	5 469	13.1%	(68.9%)
Waste Water Management	22 726	5 477	24.1%	5 477	24.1%	2 668	12.4%	105.4%
Waste Management	3 698	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

ACFO


Part 3: Cash Receipts and Payments

R thousands	2022/23					2021/22		Ct of 2021/22 to Ct of 2022/23
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st 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%	32 997	13.2%	26 573	10.7%	24.2%
Property rates	17 329	1 048	6.0%	1 048	6.0%	766	12.0%	38.7%
Service charges	67 853	1 693	2.3%	1 693	2.3%	837	1.8%	90.3%
Other revenue	26 046	407	1.6%	407	1.6%	(18)	-	(373.7%)
Transfers and Subsidies - Operational	83 789	29 911	31.8%	29 911	31.6%	24 923	30.6%	20.0%
Transfers and Subsidies - Capital	45 468	-	-	-	-	-	-	-
Interest	-	19	161.6%	19	161.6%	70	-	(72.3%)
Dividends	-	-	-	-	-	-	-	(100.0%)
Payments	(165 669)	(8 647)	5.2%	(8 647)	5.2%	(12 609)	7.8%	(30.9%)
Supplies and employees	(166 669)	(8 647)	6.2%	(8 647)	6.2%	(12 609)	7.8%	(30.6%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	84 948	24 350	28.7%	24 350	28.7%	14 064	15.6%	73.1%
Cash Flow from Investing Activities								
Receipts	(411)	-	-	-	-	-	-	-
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	(411)	-	-	-	-	-	-	-
Payments	(49 476)	(7 997)	17.2%	(7 997)	17.2%	(9 820)	12.4%	(18.6%)
Capital assets	(49 476)	(7 997)	17.2%	(7 997)	17.2%	(9 820)	12.4%	(18.6%)
Net Cash from/(used) Investing Activities	(49 887)	(7 997)	17.1%	(7 997)	17.1%	(9 820)	12.4%	(18.6%)
Cash Flow from Financing Activities								
Receipts	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	33 061	16 353	43.0%	16 353	43.0%	4 244	43.4%	285.3%
Cash/Debt equivalents at the year begin	33 566	1 834	4.8%	1 694	4.8%	6 067	15.2%	(68.5%)
Cash/Debt equivalents at the year end	71 617	17 948	25.1%	17 948	28.1%	9 311	21.6%	92.6%

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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 460	2.6%	4 795	2.1%	4 359	1.9%	217 120	93.3%	232 734	62.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	100.0%	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 370	3.6%	1 117	3.1%	1 059	2.9%	32 963	60.2%	38 209	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 351	2.1%	1 207	1.8%	1 157	1.8%	52 174	94.3%	55 929	16.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	758	2.2%	743	2.1%	716	2.1%	32 602	93.7%	35 022	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Amstar Debtor Accounts	3 338	5.8%	3 233	6.5%	3 169	6.4%	49 036	83.3%	59 835	13.4%	-	-	-	-
Recoverable unauthorised, irregular or frivolous and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	133	1.2%	133	1.1%	132	1.1%	11 161	98.6%	11 648	2.8%	-	-	-	-
Total By Income Source	13 510	3.1%	11 229	2.6%	10 595	2.4%	404 948	92.0%	440 282	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Corgans of State	11 898	3.0%	10 042	2.5%	9 485	2.3%	371 479	92.2%	402 954	91.5%	-	-	-	-
Commercial	1 542	4.1%	1 197	3.2%	1 130	3.0%	33 469	89.7%	37 328	8.5%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	13 510	3.1%	11 229	2.6%	10 595	2.4%	404 948	92.0%	440 282	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										
Bu's Electricity	-	-	-	-	-	-	-	-	-	-
Bu's Water	-	-	-	-	-	-	-	-	-	-
FAVE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less Input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	73	.1%	2 916	2.2%	22	-	129 264	97.7%	132 274	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	73	.1%	2 916	2.2%	22	-	129 264	97.7%	132 274	100.0%

Contact Details

Municipal Manager	Mr Salby Selope	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:

