

**FREE STATE: MOHOKARE (FS163)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024**

**Part1: Operating Revenue and Expenditure**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Operating Revenue and Expenditure</b>	<b>277 321</b>	<b>237 560</b>	<b>38 177</b>	<b>13.8%</b>	<b>26 370</b>	<b>9.5%</b>	<b>14 111</b>	<b>5.9%</b>	<b>78 658</b>	<b>33.1%</b>	<b>26 385</b>	<b>46.5%</b>	<b>(46.5%)</b>
<b>Operating Revenue</b>													
<b>Exchange Revenue</b>													
Service charges - Electricity	44 151	35 831	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	49 180	25 952	2 353	4.8%	8 033	16.3%	1 472	5.7%	11 858	45.7%	6 368	52.2%	(76.9%)
Service charges - Waste Water Management	12 613	11 346	1 029	8.2%	3 087	24.5%	2 041	18.0%	6 158	54.3%	3 281	82.7%	(37.8%)
Service charges - Waste Management	8 301	7 491	609	7.3%	1 826	22.0%	1 215	16.2%	3 649	48.7%	2 005	76.7%	(39.4%)
Sale of Goods and Rendering of Services	257	112	11	4.1%	29	10.8%	35	31.7%	75	67.3%	22	39.7%	58.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 380	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	285	20	3	1.0%	(5)	(1.9%)	9	46.9%	7	35.6%	8	32.6%	17.3%
Dividends	13	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	735	742	62	8.5%	185	25.2%	123	16.5%	370	49.9%	175	93.5%	(29.8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	184	136	12	6.3%	(259)	(140.9%)	31	22.8%	(216)	(158.7%)	42	78.2%	(25.8%)
<b>Non-Exchange Revenue</b>													
Property rates	11 662	16 368	925	7.9%	2 761	23.7%	1 858	11.3%	5 543	33.8%	3 899	114.6%	(52.4%)
Surcharges and Taxes	12 720	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 045	2 809	-	-	-	-	-	-	-	-	4	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	96 733	96 733	29 701	30.7%	-	-	-	-	29 701	30.7%	-	-	29.2%
Interest	3 073	40 000	3 473	113.0%	10 713	348.7%	7 326	18.3%	21 512	53.8%	10 581	317.7%	(30.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>282 172</b>	<b>310 721</b>	<b>14 037</b>	<b>5.0%</b>	<b>318 249</b>	<b>112.8%</b>	<b>26 971</b>	<b>8.7%</b>	<b>359 258</b>	<b>115.6%</b>	<b>32 670</b>	<b>42.3%</b>	<b>(17.4%)</b>
Employee related costs	88 588	88 616	7 381	8.3%	68 266	77.1%	22 945	25.8%	88 592	111.0%	21 588	76.1%	1.0%
Remuneration of councillors	5 327	5 520	437	8.2%	3 405	63.9%	1 325	24.0%	5 167	93.8%	1 312	73.7%	1.0%
Bulk purchases - electricity	42 089	48 400	-	-	5 446	12.9%	353	7%	5 798	12.0%	-	-	(100.0%)
Inventory consumed	15 038	11 136	1	1.9%	1 912	12.7%	291	2.6%	2 203	19.8%	182	34.7%	60.1%
Debit impairment	38 716	53 980	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 060	23 820	-	-	-	-	-	-	-	-	-	-	-
Interest	19 489	16 000	-	-	572	2.9%	26	2%	598	3.7%	366	9.4%	(83.5%)
Contracted services	12 851	16 946	4 768	36.8%	4 836	35.8%	182	1.1%	9 586	56.6%	2 624	49.3%	(83.1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	19 489	19 489	-	-	-	-	-	-	-	-	-	-	-
Operational costs	17 426	26 614	1 450	8.3%	234 013	1 342.9%	1 851	7.9%	237 314	891.7%	6 568	89.9%	(71.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(4 851)</b>	<b>(73 161)</b>	<b>24 140</b>		<b>(291 879)</b>		<b>(12 860)</b>		<b>(280 600)</b>		<b>(6 285)</b>		
Transfers and subsidies - capital (monetary allocations)	49 603	47 184	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>44 752</b>	<b>(25 977)</b>	<b>24 140</b>		<b>(291 879)</b>		<b>(12 860)</b>		<b>(280 600)</b>		<b>(6 285)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>44 752</b>	<b>(25 977)</b>	<b>24 140</b>		<b>(291 879)</b>		<b>(12 860)</b>		<b>(280 600)</b>		<b>(6 285)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>44 752</b>	<b>(25 977)</b>	<b>24 140</b>		<b>(291 879)</b>		<b>(12 860)</b>		<b>(280 600)</b>		<b>(6 285)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>44 752</b>	<b>(25 977)</b>	<b>24 140</b>		<b>(291 879)</b>		<b>(12 860)</b>		<b>(280 600)</b>		<b>(6 285)</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>													
National Government	50 153	51 433	5 075	10.1%	6 953	13.9%	4 945	9.6%	16 973	33.0%	47	14.9%	10 420.6%
Provincial Government	48 568	48 568	5 048	10.4%	6 149	12.7%	4 796	9.9%	15 991	32.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>48 568</b>	<b>48 568</b>	<b>5 046</b>	<b>10.4%</b>	<b>6 149</b>	<b>12.7%</b>	<b>4 796</b>	<b>9.9%</b>	<b>15 991</b>	<b>32.9%</b>	<b>47</b>	<b>13.4%</b>	<b>(100.0%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 585	2 865	30	1.9%	803	50.7%	149	5.2%	982	34.3%	47	76.2%	216.5%
<b>Capital Expenditure Functional</b>	<b>50 153</b>	<b>51 433</b>	<b>5 075</b>	<b>10.1%</b>	<b>6 298</b>	<b>16.5%</b>	<b>4 945</b>	<b>9.6%</b>	<b>18 318</b>	<b>35.6%</b>	<b>47</b>	<b>14.9%</b>	<b>10 420.6%</b>
Municipal governance and administration													
Executive and Council	820	2 350	6	0.8%	2 141	261.1%	-	-	2 147	91.4%	22	88.8%	(100.0%)
Finance and administration	820	2 350	6	0.8%	2 141	261.1%	-	-	2 147	91.4%	22	88.8%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	932	932	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	932	932	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 183	9 183	1 595	17.4%	1 653	18.0%	2 964	32.3%	6 213	67.7%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 183	9 183	1 595	17.4%	1 653	18.0%	2 964	32.3%	6 213	67.7%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	39 218	38 968	3 474	8.9%	4 503	11.5%	1 981	5.1%	9 958	25.6%	25	14.0%	7 960.4%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	19 767	19 517	23	0.1%	7	7%	768	3.9%	797	4.1%	25	5%	3 018.7%
Waste Water Management	19 451	19 451	3 451	17.7%	4 486	23.1%	1 214	6.2%	9 161	47.1%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	



Cash Flow from Operating Activities													
Receipts													
Property rates	256 842	196 957	38 352	14.9%	4 156	1.6%	8 549	4.3%	51 056	25.9%	4 126	16.8%	107.2%
Service charges	14 251	15 904	1 177	8.3%	1 965	13.8%	2 299	14.5%	5 441	34.2%	1 997	31.5%	15.1%
Other revenue	68 224	33 348	441	.8%	1 778	2.8%	2 318	7.0%	4 537	13.8%	1 781	7.4%	30.2%
Transfers and Subsidies - Operational	27 767	3 768	63	.2%	412	1.5%	3 929	104.3%	4 405	116.9%	337	5.8%	1 065.2%
Transfers and Subsidies - Capital	96 733	96 733	32 701	33.8%	-	-	-	-	32 701	33.8%	-	-	-
Interest	49 803	47 184	3 988	8.0%	-	-	-	-	3 988	8.4%	-	-	-
Dividends	285	20	3	1.1%	-	-	-	-	3	16.0%	10	-	-
Payments	(200 908)	(213 289)	(1 844)	.9%	(12 210)	6.1%	(824)	.4%	(14 878)	7.0%	(4 678)	161.5%	(88.9%)
Suppliers and employees	(181 418)	(197 289)	(1 844)	1.0%	(12 210)	6.7%	(824)	.4%	(14 878)	7.5%	(4 678)	9.9%	(82.4%)
Finance charges	(19 489)	(16 000)	-	-	-	-	-	-	-	-	-	-	(82.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>55 935</b>	<b>(16 331)</b>	<b>36 508</b>	<b>65.3%</b>	<b>(8 055)</b>	<b>(14.4%)</b>	<b>7 725</b>	<b>(47.3%)</b>	<b>36 178</b>	<b>(221.5%)</b>	<b>(552)</b>	<b>30.1%</b>	<b>(1 498.6%)</b>
Cash Flow from Investing Activities													
Receipts													
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	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(50 153)	(51 433)	(4 498)	9.0%	(6 225)	12.4%	(4 672)	9.1%	(15 395)	29.9%	(106)	19.5%	4 293.1%
Capital assets	(50 153)	(51 433)	(4 498)	9.0%	(6 225)	12.4%	(4 672)	9.1%	(15 395)	29.9%	(106)	19.5%	4 293.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(50 153)</b>	<b>(51 433)</b>	<b>(4 498)</b>	<b>9.0%</b>	<b>(6 225)</b>	<b>12.4%</b>	<b>(4 672)</b>	<b>9.1%</b>	<b>(15 395)</b>	<b>29.9%</b>	<b>(106)</b>	<b>19.5%</b>	<b>4 293.1%</b>
Cash Flow from Financing Activities													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase/(Decrease) in cash held													
Cash/cash equivalents at the year begin:	5 782	(67 764)	32 010	553.6%	(14 279)	(246.9%)	3 053	(4.5%)	20 783	(30.7%)	(659)	42.3%	(563.5%)
Cash/cash equivalents at the year end:	1 594	1 594	-	-	41 156	2 583.8%	29 917	1 888.2%	2 970	-	19 446	4.8%	38.4%
	7 377	(66 170)	51 991	704.8%	26 917	364.9%	29 970	(45.3%)	29 970	(45.3%)	18 787	25.3%	59.9%

**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 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	2 100	7%	5 253	1.9%	3 166	1.1%	270 030	98.3%	280 548	48.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	753	1.8%	930	2.2%	625	1.5%	39 628	94.5%	41 937	7.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 168	1.4%	1 166	1.4%	1 159	1.4%	77 301	95.7%	80 792	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	692	1.5%	692	1.5%	700	1.5%	43 690	95.4%	45 774	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 697	3.1%	3 662	3.1%	3 666	3.1%	107 950	90.7%	118 975	20.5%	-	-	-	-
Interest on Arrear Debtor Accounts	121	9%	122	9%	127	9%	13 134	97.3%	13 505	2.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>8 529</b>	<b>1.5%</b>	<b>11 825</b>	<b>2.0%</b>	<b>9 442</b>	<b>1.6%</b>	<b>551 738</b>	<b>94.9%</b>	<b>581 535</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	7 844	1.5%	11 054	2.1%	8 783	1.6%	508 287	94.8%	535 948	92.2%	-	-	-	-
Commercial	685	1.5%	772	1.7%	680	1.5%	43 451	95.3%	45 587	7.8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>8 529</b>	<b>1.5%</b>	<b>11 825</b>	<b>2.0%</b>	<b>9 442</b>	<b>1.6%</b>	<b>551 738</b>	<b>94.9%</b>	<b>581 535</b>	<b>100.0%</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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	1 581	1.0%	1 086	.7%	149 560	98.2%	152 227	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1 581</b>	<b>1.0%</b>	<b>1 086</b>	<b>.7%</b>	<b>149 560</b>	<b>98.2%</b>	<b>152 227</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr Molatelo Kamwendo	051 673 9600
Chief Financial Officer	Mr Thamsanqa Mdulsi	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

MUNICIPAL MANAGER: *J. Mkhale*

DATE:

CFD: p.p. *[Signature]*

