

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020

Part 1: Operating Revenue and Expenditure

	2020/21				2019/20		Q1 of 2019/20 to Q1 of 2020/21	
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	218 655	43 517	19.9%	43 517	19.9%	26 360	11.6%	85.1%
Property rates	7 881	213	2.7%	213	2.7%	19	2%	1 038.6%
Service charges - electricity revenue	29 349	-	-	-	-	-	-	-
Service charges - water revenue	30 828	9 946	32.4%	9 846	32.4%	2 807	6.9%	255.7%
Service charges - sanitation revenue	9 401	2 441	26.3%	2 451	26.2%	906	8.9%	171.6%
Service charges - refuse revenue	5 387	1 491	27.7%	1 491	27.7%	566	9.0%	163.4%
Rental of facilities and equipment	850	86	13.2%	86	13.2%	48	4.7%	80.7%
Interest earned - external investments	450	155	34.4%	155	34.4%	88	9.2%	75.5%
Interest earned - outstanding debtors	6 500	-	-	-	-	-	-	-
Dividends received	10	3	27.6%	3	27.6%	-	-	(100.0%)
Fines, penalties and forfeits	35 000	219	6%	219	6%	273	8%	(19.7%)
Licences and permits	-	0	-	0	-	2	-	(95.0%)
Agency services	-	-	-	-	-	-	-	-
Transfers and subsidies	77 585	28 631	37.2%	28 837	37.2%	21 578	30.0%	33.6%
Other revenue	15 615	67	4%	67	4%	74	4%	(9.2%)
Dans	-	-	-	-	-	-	-	-
Operating Expenditure	221 869	27 929	12.6%	27 929	12.6%	10 107	4.7%	178.3%
Employee related costs	83 674	20 191	24.1%	20 191	24.1%	6 561	8.4%	206.8%
Remuneration of councillors	3 329	890	26.7%	890	26.7%	101	3.2%	781.9%
Debt impairment	25 916	-	-	-	-	-	-	-
Depreciation and asset impairment	24 407	-	-	-	-	-	-	-
Finance charges	8 075	44	5%	44	5%	20	4%	114.9%
Bulk purchases	28 471	842	3.0%	843	3.0%	216	1.0%	194.5%
Other materials	2 292	418	18.5%	616	27.5%	151	4.8%	304.5%
Contracted services	20 850	3 350	16.2%	3 350	16.2%	1 841	13.0%	31.8%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	25 654	2 000	7.8%	2 000	7.8%	426	1.7%	369.2%
Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 214)	15 588		15 588		16 253		
Transfers and subsidies - capital (monetary allocations) (Nat. Prov.)	91 773	2 340	2.5%	2 340	2.5%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc) (Department Agence)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n.a.m.d. - af)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	88 559	17 928		17 928		16 253		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	88 559	17 928		17 928		16 253		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	88 559	17 928		17 928		16 253		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	88 559	17 928		17 928		16 253		

Part 2: Capital Revenue and Expenditure

	2020/21				2019/20		Q1 of 2019/20 to Q1 of 2020/21	
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands								
Capital Revenue and Expenditure								
Source of Finance	91 178	25 527	28.0%	25 527	28.0%	2 487	3.1%	926.3%
National Government	91 178	25 527	28.0%	25 527	28.0%	2 487	3.1%	926.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) (Department Ag)	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 178	25 527	28.0%	25 527	28.0%	2 487	3.1%	926.3%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-
Capital Expenditure Functional	91 628	25 577	27.9%	25 577	27.9%	2 497	3.1%	924.4%
Municipal governance and administration	500	59	11.8%	59	11.8%	1	-	4 408.8%
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	500	59	11.8%	59	11.8%	1	-	4 408.8%
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	855	-	-	-	-	200	28.3%	(100.0%)
Community and Social Services	80	-	-	-	-	-	-	-
Sport And Recreation	801	-	-	-	-	200	35.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 722	9 439	165.0%	9 439	165.0%	8	1%	116 886.4%
Planning and Development	-	-	-	-	-	8	-	(100.0%)
Road Transport	5 722	9 438	165.0%	9 419	165.0%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	84 551	16 079	19.0%	16 079	19.0%	2 198	3.1%	631.7%
Energy services	6 063	-	-	-	-	-	-	-
Water Management	68 725	15 379	22.5%	15 379	22.5%	1 218	1.8%	1 163.1%
Waste Water Management	10 251	700	6.8%	700	6.8%	980	58.4%	(28.6%)
Waste Management	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2020/21				2019/20		Q1 of 2019/20 to Q1 of 2020/21	
	Budget Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands								
Cash Flow from Operating Activities								
Receipts	80 928	33 917	41.9%	33 917	41.9%	23 048	11.1%	47.2%
Property rates	-	646	-	646	-	373	2 285.2%	73.2%
Service charges	32 328	1 364	4.2%	1 364	4.2%	734	1 201.0%	85.8%
Other revenue	48 150	391	8%	391	8%	382	7%	8.2%
Transfers and Subsidies - Operational	-	28 914	-	28 914	-	21 578	30.0%	34.0%
Transfers and Subsidies - Capital	-	2 540	-	2 540	-	-	-	(100.0%)
Interest	450	58	12.8%	58	12.9%	1	-	5 228.1%
Dividends	-	3	-	3	-	-	-	(100.0%)
Payments	-	156	-	156	-	5 807	-	(97.3%)
Suppliers and employees	-	156	-	156	-	5 807	-	(97.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 928	34 072	42.1%	34 072	42.1%	28 855	13.9%	18.1%
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	-	(27 048)	-	(27 048)	-	(8 584)	18.8%	215.1%
CapEx assets	-	(27 048)	-	(27 048)	-	(8 584)	18.8%	215.1%

Net Cash from/(used) Investing Activities	-	(27 048)	-	(27 048)	-	(8 584)	10.9%	215.1%
Cash Flow from Financing Activities								
Receipts	-	0	-	0	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	0	-	0	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	0	-	0	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	80 928	7 025	8.7%	7 025	8.7%	20 271	15.9%	(65.3%)
Cash/cash equivalents at the year begin	-	5 383	-	5 383	-	8 710	-	(38.2%)
Cash/cash equivalents at the year end	80 928	12 408	15.3%	12 408	15.3%	28 981	22.7%	(57.2%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Asset Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised regular or Process and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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										
Buy Electricity	-	-	-	-	-	-	-	-	-	-
Buy Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (input less output)	-	-	-	-	-	-	-	-	-	-
Pensions - Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sety Selep	051 673 9600
Financial Manager	Mr P Dykane	051 673 9632

Source Local Government Database

1 All figures in this report are unaudited

Municipal Manager

Date



Chief Financial Officer

Date


