

NORTH WEST: MOSES KOTANE (NW37)  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2024

Part: Operating Revenue and Expenditure

	2024/25				2023/24				Q1 of 2023/24 to Q1 of 2024/25
	Budget Main Expenditure appropriation	Final Quarter Actual Expenditure	1st Q as % of Budget Main Expenditure	Year to Date Actual Expenditure appropriation	Total Expenditure as % of Main Expenditure	Final Quarter Actual Expenditure	Final Quarter Actual Expenditure as % of Main Expenditure	Q1 of 2023/24 to Q1 of 2024/25	
<b>A Revenue</b>									
<b>Operating Revenue and Expenditure</b>									
<b>Operating Revenue</b>	<b>1,061,078</b>	<b>373,778</b>	<b>35.2%</b>	<b>373,778</b>	<b>35.2%</b>	<b>346,978</b>	<b>32.6%</b>	<b>7.2%</b>	
Exchange Revenue	97,342	48,077	21.4%	48,077	20.6%	61,477	23.1%	160.8%	
Service charges - Water Management	1,000	1,000	21.4%	1,000	21.4%	1,000	20.0%	0.0%	
Service charges - Waste Management	11,128	3,328	20.7%	3,328	20.7%	3,194	20.0%	4.2%	
Sales of goods and provision of services	547	228	41.7%	228	41.7%	188	32.3%	30.4%	
Interest income	41,944	14,063	34.1%	14,063	34.1%	11,378	18.9%	25.9%	
Interest earned from Resolutions	62,000	4,935	4.2%	4,935	4.2%	4,123	6.1%	20.1%	
Interest earned from Capital and the Central Areas									
Revenue									
Revenue from Fund Grants	118	2	2.0%	2	2.0%	26	13.8%	(80.9%)	
Leases and permits	1,800	200	12.7%	200	12.7%	24	10.4%	10.4%	
Operating Revenue	1,039	216	12.9%	216	12.9%	258	43.8%	(58.9%)	
<b>Non-exchange Revenue</b>	<b>144,338</b>	<b>41,734</b>	<b>29.1%</b>	<b>41,734</b>	<b>29.1%</b>	<b>38,719</b>	<b>27.0%</b>	<b>12.7%</b>	
Donations and Grants	1,800								
Fuel, postage and profits	411,822	282,235	42.3%	282,235	42.3%	240,235	41.2%	1.5%	
Revenue from Resolutions	1,000	200	12.7%	200	12.7%	200	12.7%	0.0%	
Full Levy	57,104	8,121	14.2%	8,121	14.2%	9,271	16.2%	(4.9%)	
Operational Revenue									
Charges on special or special									
Discretionary Grants									
<b>Operating Expenditure</b>	<b>1,946,201</b>	<b>272,333</b>	<b>20.2%</b>	<b>272,333</b>	<b>20.2%</b>	<b>346,893</b>	<b>21.4%</b>	<b>(71.2%)</b>	
Administrative	1,368,107	177,433	13.0%	177,433	13.0%	217,433	16.0%	(39.9%)	
Remuneration of committees	31,022	6,008	18.0%	6,008	18.0%	6,232	18.3%	(2.3%)	
Ball projects - activities	42,000	12,998	22.9%	12,998	22.9%	7,562	30.7%	65.2%	
Boundary maintained	87,706	2,217	2.7%	2,217	2.7%	6,279	3.8%	(65.9%)	
Insurance	49,826	1,000	2.0%	1,000	2.0%	1,000	2.0%	0.0%	
Depreciation and amortisation	2,822	4,200	150.0%	4,200	150.0%	25	0.5%	(110.0%)	
Interest	229,682	37,709	16.4%	37,709	16.4%	27,112	10.4%	35.1%	
Contracted services		69,418		69,418		100,000	144.2%	(34,582)	
Interest payments on loans	113,913	2,838	2.5%	2,838	2.5%	26,687	23.4%	(91.4%)	
Operational costs									
Leases in respect of Assets									
Other Leases									
<b>Surplus/Deficit</b>	<b>(256,427)</b>	<b>101,442</b>	<b>40.0%</b>	<b>101,442</b>	<b>40.0%</b>	<b>(57,434)</b>	<b>(16.9%</b>	<b>10.9%</b>	
Transfers and subsidies - capital (Priority development)	247,604	42,002	17.0%	42,002	17.0%	38,077	15.4%	0.0%	
Transfers and subsidies - capital (Special)									
<b>Surplus/Deficit after transfers and contributions</b>	<b>(256,427)</b>	<b>144,337</b>	<b>56.3%</b>	<b>144,337</b>	<b>56.3%</b>	<b>(98,417)</b>	<b>(38.5%)</b>	<b>10.9%</b>	
Interest for									
Surplus/Deficit after Interest for	(256,427)	144,337	56.3%	144,337	56.3%	(98,417)	(38.5%)	10.9%	
Share of operations and activities in Joint Ventures									
Surplus/Deficit attributable to municipality	(256,427)	144,337	56.3%	144,337	56.3%	(98,417)	(38.5%)	10.9%	
Share of operations and activities in Associates									
Surplus/Deficit for the year	(256,427)	144,337	56.3%	144,337	56.3%	(98,417)	(38.5%)	10.9%	

Part 2: Capital Revenue and Expenditure

	2024/25		2023/24		Q1 of 2023/24 to Q1 of 2024/25			
	Budget Main Expenditure appropriation	Final Quarter Actual Expenditure	1st Q as % of Budget Main Expenditure	Year to Date Actual Expenditure appropriation				
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>292,894</b>	<b>37,448</b>	<b>14.8%</b>	<b>37,448</b>	<b>14.8%</b>	<b>38,273</b>	<b>14.8%</b>	<b>3.2%</b>
Municipal Government	247,504	37,228	15.1%	37,228	15.1%	38,220	15.5%	3.1%
Provincial Government	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (Priority development)	367,694	37,208	10.1%	37,208	10.1%	38,220	10.4%	(0.3%)
Transfers and subsidies - capital (Special)								
Revenue	3,000	12	0.4%	12	0.4%	63	2.1%	(1.7%)
Capital Revenue	292,894	37,448	14.8%	37,448	14.8%	38,273	14.8%	3.2%
Interest income	5,800					43	0.7%	(4.3%)
Interest earned from Resolutions								
Interest earned from Capital and the Central Areas								
Revenue								
Revenue from Fund Grants	118	2	2.0%	2	2.0%	26	13.8%	(80.9%)
Leases and permits	1,800	200	12.7%	200	12.7%	24	10.4%	10.4%
Operating Revenue	1,039	216	12.9%	216	12.9%	258	43.8%	(58.9%)
<b>Capital Expenditure</b>	<b>186,889</b>	<b>27,170</b>	<b>14.5%</b>	<b>27,170</b>	<b>14.5%</b>	<b>27,718</b>	<b>14.8%</b>	<b>(2.2%)</b>
Construction	186,889	27,170	14.5%	27,170	14.5%	27,718	14.8%	(2.2%)
Energy services	5,000							

Item Management	10/28/23	3/4/24	1/4/24	1/4/24	1/4/24	1/2/24	1/2/24
Health Management	10,000	2,782	2,291	2,782	2,291	-	(10,000)
Other	1,944	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

Receivables	2023/23		2024/24		2023/23		2024/24	
	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total
<b>Cash Flow from Operating Activities</b>								
Receivables	1,482,008	157,245	14,83%	167,248	14,83%	224,176	22,9%	62,7%
Property/Real Estate	75,282	11,282	15,09%	11,282	15,09%	10,673	13,3%	6,6%
Software Licenses	86,286	4,558	4,96%	4,558	4,96%	10,865	28,2%	7,0%
Other Receivables	4,315	(20,289)	(4,65%)	(20,289)	(4,65%)	(10,865)	(11,0%)	(16,6%)
Trade Receivables - Commercial	3,972,564	86,820	9,12%	86,820	9,12%	20,000	5,4%	3,6%
Trade Receivables - Other	3,45,451	7,108	2,07%	7,108	2,07%	4,183	6,8%	7,2%
Debtors	808,222	185,172	14,22%	185,172	14,22%	71,251	10,2%	2,0%
Prepaid Expenses and Other	(98,222)	(98,222)	(10,3%)	(98,222)	(10,3%)	(98,222)	(10,3%)	(9,4%)
Trade and Other	72,888	315,415	43,13%	315,415	43,13%	202,638	26,2%	4,1%
<b>Net Cash Provided by Operating Activities</b>								
Cash Flow from Investing Activities								
Receivables								
Property/Real Estate								
Software Licenses								
Other Receivables								
Trade Receivables - Commercial								
Trade Receivables - Other								
Debtors								
Prepaid Expenses and Other								
Trade and Other								
<b>Net Cash Provided by Investing Activities</b>								
Cash Flow from Financing Activities								
Receivables								
Property/Real Estate								
Software Licenses								
Other Receivables								
Trade Receivables - Commercial								
Trade Receivables - Other								
Debtors								
Prepaid Expenses and Other								
Trade and Other								
<b>Net Cash Provided by Financing Activities</b>								
<b>Net Change in Cash</b>								
Cash, Cash Equivalents, and Restricted Cash	1,482,008	27,950	1,482,2%	27,950	1,482,2%	285,904	19,4%	4,5%
Cash, Cash Equivalents, and Restricted Cash	(1,482,008)	(1,482,008)	(100,0%)	(1,482,008)	(100,0%)	(1,482,008)	(100,0%)	(100,0%)
<b>Total</b>								
<b>Total</b>								

**Part 4: Debtor Age Analysis**

Receivables	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	Actual Bad Debt Ratio (off of)	Impairment Ratio (off of)
	Amount	%	Amount	%	Amount	%	Amount	%			
<b>Debtors Age Analysis by Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Home	42,005	5,8%	69,485	2,9%	17,282	2,4%	60,788	8,6%	746,576	49,2%	-
Trade and Other Receivables from Exchange Transactions - Property	20,184	2,7%	11,377	0,4%	10,721	1,2%	38,812	5,0%	388,071	24,7%	-
Trade and Other Receivables from Exchange Transactions - Health Management	775	0,1%	373	0,1%	882	0,1%	10,719	0,1%	11,078	0,7%	-
Trade and Other Receivables from Exchange Transactions - Health Management	2,827	0,4%	1,384	0,1%	1,384	0,1%	34,001	0,5%	38,984	2,9%	-
Trade and Other Receivables from Exchange Transactions - Property/Real Estate	13,245	1,8%	7,287	0,3%	7,211	0,1%	26,029	0,3%	26,093	1,9%	-
Trade and Other Receivables from Exchange Transactions - Other	42	0,0%	18	0,0%	18	0,0%	20,77	0,0%	20,801	1,4%	-
<b>Total</b>	81,016	10,9%	100,408	3,7%	37,644	2,2%	134,468	9,7%	1,972,585	100,0%	-
<b>Debtors Age Analysis by Customer Group</b>											
Operative/Other	22,281	3,1%	9,887	3,2%	6,839	3,1%	23,448	8,4%	274,789	18,2%	-
Commercial	28,833	4,0%	14,809	4,9%	10,229	3,4%	38,882	9,7%	429,930	21,8%	-
Other	169	0,0%	11	0,0%	11	0,0%	4,641	0,0%	4,641	0,2%	-
<b>Total</b>	51,283	6,0%	24,707	2,7%	17,079	2,3%	66,971	8,8%	709,360	35,3%	-
<b>Total By Customer Group</b>											
<b>Total</b>	31,715	6,0%	40,408	2,7%	37,644	2,3%	134,468	8,8%	1,512,581	100,0%	-

**Part 5: Creditor Age Analysis**

Receivables	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%		
<b>Creditor Age Analysis</b>										
Bank Checks										
Bank Deposits										
VAT (Taxation) Paid										
Prepaid/Receivable Deductions										
Loan Expenses										
Trade Receivables										
Other										
<b>Total</b>	887	3,5%	-	-	14,870	54,4%	-	-	15,757	100,0%

Prepared by: [Name] | Date: [Date]

Source: Local Government Database

Mission Manager: *W. Stronks* MV LETSOAVO  
 Date: 2024/10/16  
 Chief Financial Officer: *WLF*  
 Date: 2024/10/16

1. All figures in this report are un-audited.