

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023

Part 1: Operating Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Operating Revenue and Expenditure								
Operating Revenue	1,077,484	349,373	32.4%	349,373	32.4%	294,501	29.4%	18.6%
Exchange Revenue								
Service charges - Electricity	-	(2,477)	-	(2,477)	-	-	-	(100.0%)
Service charges - Water	222,520	44,781	20.1%	44,781	20.1%	21,710	9.8%	108.9%
Service charges - Waste Water Management	6,036	1,234	20.4%	1,234	20.4%	729	12.7%	89.2%
Service charges - Waste Management	12,277	3,194	26.0%	3,194	26.0%	3,000	28.0%	8.5%
Sale of Goods and Rendering of Services	520	168	32.3%	168	32.3%	261	28.4%	(25.5%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	60,636	11,376	18.8%	11,376	18.8%	10,941	29.1%	(32.6%)
Interest earned from Current and Non Current Assets	6,251	4,133	66.1%	4,133	66.1%	2,080	38.3%	98.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rent from Fixed Assets	168	26	13.8%	26	13.8%	31	24.4%	(15.6%)
Licences and permits	2,000	254	12.7%	254	12.7%	-	-	(100.0%)
Operational Revenue	1,205	526	43.6%	526	43.6%	2	2%	22,863.8%
Non-Exchange Revenue								
Property rates	154,525	36,715	23.8%	36,715	23.8%	35,831	28.9%	2.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,000	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	581,783	240,338	41.3%	240,338	41.3%	200,155	38.3%	16.8%
Interest	27,582	9,094	33.0%	9,094	33.0%	7,761	28.3%	17.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	0	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
Operating Expenditure	1,212,338	948,808	78.1%	948,808	78.1%	181,914	16.8%	420.5%
Employee related costs	298,872	75,819	25.5%	75,819	25.5%	68,565	24.9%	10.2%
Remuneration of councillors	27,587	5,322	19.3%	5,322	19.3%	7,613	26.0%	(24.1%)
Bulk purchases - electricity	25,000	7,592	30.4%	7,592	30.4%	8,899	43.5%	(12.7%)
Inventory consumed	150,155	5,276	3.5%	5,276	3.5%	16,616	15.1%	(88.2%)
Debt Impairment	328,721	-	-	-	-	-	-	-
Depreciation and amortisation	155,841	-	-	-	-	35,851	23.0%	(100.0%)
Interest	5,800	25	5%	25	5%	74	2.0%	(85.7%)
Contracted services	140,660	27,112	19.4%	27,112	19.4%	28,357	22.2%	(4.4%)
Transfer and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	805,298	-	805,298	-	-	-	(100.0%)
Operational costs	83,281	20,564	24.7%	20,564	24.7%	16,710	17.6%	23.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(134,874)	(587,434)		(587,434)		112,587		
Transfer and subsidies - capital (monetary allocations)	238,841	38,917	16.5%	38,917	16.5%	-	-	(100.0%)
Transfer and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101,967	(558,417)		(558,417)		112,587		
Income Tax	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	101,967	(558,417)		(558,417)		112,587		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101,967	(558,417)		(558,417)		112,587		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101,967	(558,417)		(558,417)		112,587		

Part 2: Capital Revenue and Expenditure

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	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	244,591	36,273	14.8%	36,273	14.8%	24,012	10.2%	51.1%
National Government	238,841	36,220	15.3%	36,220	15.3%	23,893	10.3%	51.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfer and subsidies - capital (monetary alloc)/Departments	-	-	-	-	-	-	-	-
Transfer and subsidies - capital	238,841	36,220	15.3%	36,220	15.3%	23,893	10.3%	51.6%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	7,750	53	7%	53	7%	119	3.4%	(54.9%)
Capital Expenditure Functional	244,591	36,273	14.8%	36,273	14.8%	24,012	10.2%	51.1%
Municipal governance and administration	6,000	53	.9%	53	.9%	-	-	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	6,000	53	.9%	53	.9%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
Community and Public Safety	1,750	-	-	-	-	3,069	23.1%	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	750	-	-	-	-	3,089	24.9%	(100.0%)
Public Safety	1,000	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	60,826	8,434	13.9%	8,434	13.9%	6,870	11.6%	22.8%
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	60,826	8,434	13.9%	8,434	13.9%	6,870	12.1%	22.8%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	178,015	27,786	15.6%	27,786	15.6%	14,073	8.8%	37.4%
Energy services	4,000	-	-	-	-	1,200	9.8%	(100.0%)
Water Management	155,754	27,786	17.8%	27,786	17.8%	5,822	4.7%	394.2%
Waste Water Management	10,000	-	-	-	-	6,686	27.6%	(100.0%)
Waste Management	6,281	-	-	-	-	505	16.4%	(100.0%)
Other	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Cash Flow from Operating Activities								
Receipts	980,933	223,736	22.8%	223,736	22.8%	70,167	7.7%	218.9%

Property rates	80,353	10,873	13.3%	10,873	13.3%	12,883	28.1%	(17.9%)
Service charges	60,811	18,643	28.7%	18,643	28.7%	78,550	112.6%	(78.3%)
Other revenue	5,913	(79,138)	(1,186.2%)	(79,138)	(1,186.2%)	(82,218)	(1,038.1%)	12.7%
Transfers and Subsidies - Operational	581,783	240,426	41.3%	240,426	41.3%	3,089	0%	7,658.2%
Transfers and Subsidies - Capital	236,841	20,000	8.4%	20,000	8.4%	35,853	15.4%	(43.8%)
Interest	6,251	4,133	66.1%	4,133	66.1%	2,080	47.6%	68.7%
Dividends	-	-	-	-	-	-	-	-
Payments	(728,598)	79,331	(10.9%)	79,331	(10.9%)	28,535	(4.0%)	199.0%
Suppliers and employees	(728,598)	79,331	(10.9%)	79,331	(10.9%)	28,535	(4.0%)	199.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	252,337	303,068	120.1%	303,068	120.1%	98,702	37.8%	213.4%
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	(244,591)	(38,273)	14.9%	(38,273)	14.8%	(24,012)	10.2%	51.1%
Capital assets	(244,591)	(38,273)	14.9%	(38,273)	14.8%	(24,012)	10.2%	51.1%
Net Cash from/(used) Investing Activities	(244,591)	(38,273)	14.8%	(38,273)	14.8%	(24,012)	10.2%	51.1%
Cash Flow from Financing Activities								
Receipts	-	1	-	1	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	-	-	(100.0%)
Payments	(12,620)	(810)	6.3%	(810)	6.3%	(212)	1.4%	282.3%
Repayment of borrowing	(12,620)	(810)	6.3%	(810)	6.3%	(212)	1.4%	282.3%
Net Cash from/(used) Financing Activities	(12,620)	(809)	6.3%	(809)	6.3%	(212)	1.4%	281.7%
Net Increase/(Decrease) in cash held	(5,074)	265,985	(5,242.3%)	265,985	(5,242.3%)	72,478	1,178.2%	287.0%
Cash/cash equivalents at the year begin	68,734	38,843	56.5%	38,843	56.5%	36,880	37.8%	5.3%
Cash/cash equivalents at the year end	63,660	384,841	478.9%	384,841	478.9%	189,358	195.6%	178.8%

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	37,885	6.2%	16,914	2.8%	17,858	2.9%	530,930	88.1%	612,575	46.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-Exchange Transactions - Property Rates	22,308	5.4%	10,824	2.9%	15,082	3.8%	364,887	88.4%	412,882	31.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	923	9.3%	480	4.5%	433	4.4%	8,144	61.9%	9,950	8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2,414	9.8%	1,202	4.8%	1,112	4.4%	29,442	61.2%	25,188	1.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12,546	8.1%	6,874	3.1%	8,958	4.0%	192,798	66.8%	222,174	18.9%	-	-	-	-
Receivables unclassified, irregular or trifling and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	593	1.9%	83	0.3%	83	0.3%	30,183	87.5%	30,922	2.4%	-	-	-	-
Total By Income Source	77,851	5.9%	38,148	2.8%	43,503	3.3%	1,156,172	88.0%	1,313,472	100.0%				
Debtors Age Analysis By Customer Group														
Organs of State	15,979	5.3%	8,105	2.7%	8,247	2.8%	287,148	89.2%	299,478	22.8%	-	-	-	-
Commercial	26,442	7.4%	12,230	3.4%	11,381	3.2%	305,410	85.9%	355,453	27.1%	-	-	-	-
Households	35,040	5.4%	15,720	2.4%	23,817	3.7%	578,840	88.8%	651,525	49.0%	-	-	-	-
Other	190	2.7%	81	1.2%	79	1.1%	6,885	85.0%	7,015	5%	-	-	-	-
Total By Customer Group	77,851	5.9%	38,148	2.8%	43,503	3.3%	1,156,172	88.0%	1,313,472	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										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2,925	94.4%	173	5.6%	-	-	-	-	3,098	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2,925	94.4%	173	5.6%	-	-	-	-	3,098	100.0%

Contact Details

Municipal Manager	Mr Mokopane V Letsoalo	014 555 1307
Financial Manager	Ms Mhangqiso B Kukumale (Acting)	014 555 1335

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager

Date

Jaseboe
23/10/23

[Signature]
Financial Officer

Date: 23.10.2023