NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2022/23 to Q4 of 2023/24
R thousands	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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	**1 077 484**	**1 077 008**	**349 373**	**32.4%**	**298 883**	**27.7%**	**267 225**	**24.8%**	**118 833**	**11.0%**	**1 034 314**	**96.0%**	**99 701**	**95.3%**	**19.2%**
Exchange Revenue															
Service charges - Electricity	-	-	(2 477)	-	(1)	-	2 479	-	-	-	-	-	-	-	-
Service charges - Water	222 520	222 560	44 791	20.1%	48 026	21.6%	51 313	23.1%	47 575	21.4%	191 705	86.1%	43 347	77.1%	9.8%
Service charges - Waste Water Management	6 036	6 036	1 234	20.4%	1 083	18.1%	1 427	23.6%	1 032	17.1%	4 787	79.3%	1 121	67.4%	(7.9%)
Service charges - Waste Management	12 277	12 277	3 194	26.0%	3 161	25.8%	3 155	25.7%	3 355	27.3%	12 865	104.8%	2 880	102.2%	16.5%
Sale of Goods and Rendering of Services	520	520	168	32.3%	302	58.1%	195	37.5%	128	24.6%	793	152.5%	308	77.1%	(58.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	60 636	60 636	11 378	18.8%	11 968	19.8%	12 694	20.9%	13 308	21.9%	49 369	81.4%	18 796	122.8%	(29.2%)
Interest earned from Current and Non Current Assets	6 251	6 251	4 133	66.1%	1 519	24.3%	3 617	57.9%	3 776	60.4%	13 045	208.7%	2 948	177.4%	28.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	188	188	26	13.8%	34	18.2%	28	14.7%	11	5.9%	99	52.7%	25	120.3%	(55.9%)
Licence and permits	2 000	2 000	254	12.7%	289	14.5%	229	11.5%	208	10.4%	980	49.0%	247	16.8%	(15.9%)
Operational Revenue	1 205	1 205	526	43.6%	702	58.2%	368	30.5%	450	37.3%	2 045	169.7%	57	141.1%	690.5%
Non-Exchange Revenue															
Property rates	154 525	154 525	36 715	23.8%	37 911	24.5%	38 012	24.6%	35 509	23.0%	149 146	96.5%	21 660	96.1%	68.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	2 000	-	-	-	-	1 062	53.1%	720	36.0%	1 782	89.1%	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	581 763	581 247	240 338	41.3%	185 003	31.8%	143 419	24.7%	3 627	.7%	572 587	98.5%	9	98.4%	43 259.9%
Interest	27 562	27 562	9 094	33.0%	8 865	32.1%	9 228	33.5%	7 928	28.8%	35 104	127.4%	8 313	117.7%	(4.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	8	-	8	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 212 358**	**1 222 501**	**946 808**	**78.1%**	**270 131**	**22.3%**	**(233 206)**	**(19.1%)**	**287 366**	**23.5%**	**1 271 099**	**104.0%**	**188 213**	**85.2%**	**52.7%**
Employee related costs	296 672	293 462	75 619	25.5%	75 873	25.6%	76 609	26.1%	89 338	30.4%	317 438	108.2%	69 608	96.5%	28.5%
Remuneration of councillors	27 597	27 597	5 322	19.3%	6 100	22.1%	8 869	32.1%	6 831	24.8%	27 122	98.3%	6 303	96.1%	8.4%
Bulk purchases - electricity	25 000	25 000	7 592	30.4%	8 952	35.8%	10 155	40.6%	9 394	37.6%	36 104	144.4%	6 841	143.0%	37.3%
Inventory consumed	150 155	150 005	5 276	3.5%	63 636	42.4%	56 470	37.6%	(14 778)	(9.9%)	110 603	73.7%	(16 916)	94.1%	(12.6%)
Debt impairment	328 721	328 721	-	-	-	-	-	-	301 049	91.6%	301 049	91.6%	-	-	(100.0%)
Depreciation and amortisation	155 041	155 041	-	-	45 318	29.2%	55 253	35.6%	33 156	21.4%	133 737	86.3%	35 851	69.1%	(7.5%)
Interest	5 600	8 900	25	.5%	1 712	30.6%	1 015	11.4%	989	11.1%	3 742	42.0%	579	51.0%	70.7%
Contracted services	140 090	139 430	27 112	19.4%	48 622	34.7%	37 205	26.7%	48 694	34.9%	161 634	115.9%	39 035	103.4%	24.7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	805 298	-	1 345	-	(503 685)	-	(206 694)	-	96 063	-	17 004	47.4%	(1 315.5%)
Operational costs	83 261	94 345	20 564	24.7%	18 562	22.3%	25 093	26.6%	19 385	20.5%	83 604	88.6%	30 007	98.2%	(35.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Surplus/(Deficit)	**(134 874)**	**(145 494)**	**(597 434)**		**28 752**		**500 431**		**(168 533)**		**(236 784)**		**(88 512)**		
Transfers and subsidies - capital (monetary allocations)	236 841	234 517	39 017	16.5%	83 823	35.4%	19 053	8.1%	73 194	31.2%	215 028	91.7%	-	55.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**101 967**	**89 023**	**(558 417)**		**112 575**		**519 484**		**(95 399)**		**(21 757)**		**(88 512)**		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**101 967**	**89 023**	**(558 417)**		**112 575**		**519 484**		**(95 399)**		**(21 757)**		**(88 512)**		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**101 967**	**89 023**	**(558 417)**		**112 575**		**519 484**		**(95 399)**		**(21 757)**		**(88 512)**		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**101 967**	**89 023**	**(558 417)**		**112 575**		**519 484**		**(95 399)**		**(21 757)**		**(88 512)**		

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2022/23 to Q4 of 2023/24
R thousands	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	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure															
Source of Finance	**244 591**	**242 621**	**36 273**	**14.8%**	**72 154**	**29.5%**	**43 451**	**17.9%**	**44 664**	**18.4%**	**196 542**	**81.0%**	**54 960**	**81.4%**	**(18.7%)**
National Government	236 841	234 517	36 220	15.3%	71 994	30.4%	42 678	18.2%	43 784	18.7%	194 676	83.0%	52 803	82.2%	(17.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**236 841**	**234 517**	**36 220**	**15.3%**	**71 994**	**30.4%**	**42 678**	**18.2%**	**43 784**	**18.7%**	**194 676**	**83.0%**	**52 803**	**82.2%**	**(17.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 750	8 104	53	.7%	160	2.1%	772	9.5%	881	10.9%	1 867	23.0%	2 157	48.5%	(59.2%)
Capital Expenditure Functional	**244 591**	**242 621**	**36 273**	**14.8%**	**72 154**	**29.5%**	**43 451**	**17.9%**	**44 664**	**18.4%**	**196 542**	**81.0%**	**54 960**	**81.4%**	**(18.7%)**
Municipal governance and administration	**6 000**	**5 054**	**53**	**.9%**	**160**	**2.7%**	**718**	**14.2%**	**(710)**	**(14.1%)**	**221**	**4.4%**	**874**	**21.8%**	**(181.3%)**
Executive and Council	-	2 054	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 000	3 000	53	.9%	160	2.7%	718	23.9%	(710)	(23.7%)	221	7.4%	874	21.8%	(181.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 750**	**3 050**	-	-	-	-	**55**	**1.8%**	**1 591**	**52.2%**	**1 646**	**54.0%**	**6 817**	**92.5%**	**(76.7%)**
Community and Social Services	-	1 600	-	-	-	-	-	-	1 591	99.4%	1 591	99.4%	-	-	(100.0%)
Sport And Recreation	750	1 250	-	-	-	-	55	4.4%	-	-	55	4.4%	6 817	97.2%	(100.0%)
Public Safety	1 000	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**60 826**	**49 230**	**8 434**	**13.9%**	**22 254**	**36.6%**	**5 682**	**11.5%**	**6 437**	**13.1%**	**42 817**	**87.0%**	**7 235**	**83.0%**	**(11.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	87.0%	-
Road Transport	60 826	49 230	8 434	13.9%	22 254	36.6%	5 682	11.5%	6 437	13.1%	42 817	87.0%	7 235	82.9%	(11.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**176 015**	**185 287**	**27 786**	**15.8%**	**49 730**	**28.3%**	**36 996**	**20.0%**	**37 346**	**20.2%**	**151 859**	**82.0%**	**40 035**	**80.9%**	**(6.7%)**
Energy sources	4 000	4 858	-	-	3 406	85.1%	372	7.7%	(497)	(10.2%)	3 281	67.5%	3 843	81.8%	(112.9%)
Water Management	155 754	175 429	27 786	17.8%	45 803	29.4%	36 624	20.9%	37 452	21.3%	147 665	84.2%	33 128	79.6%	13.1%

Waste Water Management	10 600	5 000	-	-	522	5.2%	-	-	331	7.6%	913	18.3%	3 064	66.9%	(67.2%)
Waste Management	5 291	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	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	4th 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	980 933	980 933	223 736	22.8%	520 624	53.1%	414 571	42.3%	262 804	26.8%	1 421 734	144.9%	291 959	133.9%	13.3%
Property rates	80 353	80 353	10 673	13.3%	42 508	52.9%	12 093	15.1%	13 807	17.2%	79 081	98.4%	25 089	153.6%	(50.7%)
Service charges	69 811	69 811	18 643	26.7%	23 683	33.9%	23 102	33.1%	29 284	41.9%	94 693	134.2%	21 982	221.8%	28.7%
Other revenue	5 913	5 913	(70 126)	(1 186.2%)	157 477	2 663.2%	126 516	2 139.6%	216 933	3 668.8%	430 791	7 285.5%	179 011	9 763.6%	21.2%
Transfers and Subsidies - Operational	581 763	581 763	240 426	41.3%	184 778	31.8%	142 912	24.4%	-	-	567 216	97.5%	1 276	30.1%	(100.0%)
Transfers and Subsidies - Capital	236 841	236 841	20 000	8.4%	110 679	46.7%	197 224	83.3%	-	-	237 903	100.4%	1 285	50.3%	(100.0%)
Interest	6 251	6 251	4 139	66.2%	1 519	24.3%	3 617	57.9%	3 776	60.4%	13 045	208.7%	2 848	220.7%	26.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(728 596)	(728 596)	79 331	(10.9%)	75 635	(10.4%)	81 454	(11.2%)	(156 907)	21.5%	79 433	(10.9%)	(152 795)	(.3%)	2.7%
Suppliers and employees	(728 596)	(728 596)	79 331	(10.9%)	75 635	(10.4%)	81 454	(11.2%)	(156 907)	21.5%	79 433	(10.9%)	(152 795)	(.3%)	2.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	252 337	252 337	303 068	120.1%	596 259	236.3%	496 025	196.5%	105 896	41.9%	1 501 168	594.9%	79 163	679.2%	33.7%
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)	(244 591)	(36 273)	14.8%	(72 154)	29.5%	(43 451)	17.8%	(44 664)	18.3%	(196 542)	80.4%	(54 960)	77.9%	(18.7%)
Capital assets	(244 591)	(244 591)	(36 273)	14.8%	(72 154)	29.5%	(43 451)	17.8%	(44 664)	18.3%	(196 542)	80.4%	(54 960)	77.9%	(18.7%)
Net Cash from/(used) Investing Activities	(244 591)	(244 591)	(36 273)	14.8%	(72 154)	29.5%	(43 451)	17.8%	(44 664)	18.3%	(196 542)	80.4%	(54 960)	77.9%	(18.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	(254)	-	193	-	(9)	-	(70)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(254)	-	193	-	(9)	-	(70)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 820)	(12 820)	(810)	6.3%	(2 845)	22.2%	(225)	1.8%	(1 366)	10.7%	(5 246)	40.9%	(3 074)	41.0%	(55.6%)
Repayment of borrowing	(12 820)	(12 820)	(810)	6.3%	(2 845)	22.2%	(225)	1.8%	(1 366)	10.7%	(5 246)	40.9%	(3 074)	41.0%	(55.6%)
Net Cash from/(used) Financing Activities	(12 820)	(12 820)	(810)	6.3%	(3 099)	24.2%	(32)	.3%	(1 375)	10.7%	(5 317)	41.5%	(3 074)	41.0%	(55.3%)
Net Increase/(Decrease) in cash held	(5 074)	(5 074)	265 984	(5 242.3%)	521 005	(10 268.5%)	452 542	(8 919.2%)	59 777	(1 178.1%)	1 299 309	(25 608.2%)	21 129	15 825.9%	182.9%
Cash/cash equivalents at the year begin:	68 734	68 734	38 643	56.5%	304 639	443.5%	825 645	1 201.5%	1 278 388	1 859.9%	38 643	56.5%	1 052 529	37.8%	21.5%
Cash/cash equivalents at the year end:	63 660	63 660	304 639	478.5%	825 645	1 297.3%	1 278 388	2 008.2%	1 338 164	2 102.1%	1 338 164	2 102.1%	1 073 657	1 038.3%	24.6%

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	38 342	5.4%	19 635	2.8%	20 142	2.8%	631 060	89.0%	709 189	48.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 291	4.9%	9 042	2.2%	9 038	2.2%	379 548	90.8%	417 919	28.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 131	10.2%	438	3.9%	403	3.6%	9 144	82.3%	11 117	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 362	6.6%	1 184	3.3%	1 185	3.3%	30 808	86.7%	35 549	2.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 681	5.9%	7 380	2.7%	7 255	2.6%	244 672	88.2%	274 348	18.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	9	100.0%	9	-	-	-	-	-
Other	325	1.1%	130	.4%	128	.4%	28 421	98.0%	29 005	2.0%	-	-	-	-
Total By Income Source	77 513	5.2%	37 769	2.6%	38 152	2.6%	1 323 674	89.6%	1 477 128	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 205	5.1%	7 974	2.3%	7 929	2.2%	266 002	90.3%	316 610	21.4%	-	-	-	-
Commercial	27 686	6.8%	12 742	3.2%	12 606	3.0%	344 248	86.9%	396 101	26.8%	-	-	-	-
Households	34 002	4.5%	17 594	2.3%	19 018	2.5%	689 111	90.7%	759 727	51.4%	-	-	-	-
Other	218	4.7%	79	1.7%	77	1.6%	4 314	92.0%	4 689	.3%	-	-	-	-
Total By Customer Group	77 513	5.2%	37 769	2.6%	38 152	2.6%	1 323 674	89.6%	1 477 128	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 560	100.0%	-	-	-	-	-	-	5 560	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 560	100.0%	-	-	-	-	-	-	5 560	100.0%

Contact Details

Municipal Manager	Mr Makopane V Letsoalo	014 595 1307
Chief Financial Officer	Mr Mawandile Mdluli	014 595 1332

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager: Letsoalo
Date: 2024/7/24

Chief Financial Officer:
Date: 2024/07/24