

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020

Part I: Operating Revenue and Expenditure

	2019/20												2018/19	Q3 of 2018/19 to Q3 of 2019/20
	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		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	836 566	773 905	270 765	32.4%	181 259	21.7%	211 099	27.3%	663 123	85.7%	186 827	86.3%	13.0%	
Property rates	142 164	142 164	35 418	24.9%	35 236	24.8%	35 268	24.8%	105 922	74.5%	33 219	81.0%	6.2%	
Service charges - electricity revenue	-	-	(895)	-	(200)	-	-	-	(1 095)	-	(9)	-	(100.0%)	
Service charges - water revenue	171 557	171 557	37 903	22.1%	45 445	26.5%	44 611	26.0%	127 958	74.6%	38 140	85.9%	17.0%	
Service charges - sanitation revenue	2 750	2 750	783	28.5%	718	26.1%	584	21.2%	2 086	75.8%	625	56.2%	(6.6%)	
Service charges - refuse revenue	9 944	9 944	2 550	25.6%	2 489	25.0%	2 484	25.0%	7 534	75.7%	2 238	60.5%	11.0%	
Rental of facilities and equipment	51	71	13	24.9%	23	44.3%	20	27.6%	55	77.3%	6	405.7%	230.5%	
Interest earned - external investments	5 400	6 400	2 487	46.1%	1 364	25.3%	743	11.6%	4 594	71.8%	87	33.9%	753.4%	
Interest earned - outstanding debtors	59 790	59 577	13 113	21.9%	15 153	25.3%	16 468	27.6%	44 734	75.1%	13 051	57.5%	26.2%	
Dividends received	-	-	-	-	-	-	-	-	-	-	408	36.6%	(100.0%)	
Fines, penalties and forfeits	4 500	3 500	-	-	-	-	-	-	-	-	577	37.7%	(100.0%)	
Licences and permits	50	50	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	437 830	374 462	178 861	40.9%	80 150	18.3%	110 321	29.5%	369 372	98.6%	98 547	96.3%	11.9%	
Other revenue	2 531	3 431	459	18.1%	841	33.2%	600	17.5%	1 901	55.4%	(71)	23.2%	(941.4%)	
Gains	-	-	73	-	-	-	-	-	73	-	-	-	-	
Operating Expenditure	967 240	905 587	160 585	16.6%	208 285	21.5%	188 067	20.8%	556 938	61.5%	187 418	70.9%	3%	
Employee related costs	270 275	248 852	52 581	19.5%	55 440	20.5%	55 744	22.4%	163 785	65.8%	47 856	61.7%	16.5%	
Remuneration of councillors	25 371	25 371	5 148	20.3%	5 841	23.0%	7 869	31.0%	18 857	74.3%	5 634	58.3%	38.7%	
Debt impairment	122 540	180 148	2 957	2.4%	617	5%	452	3%	4 026	2.2%	25 446	71.9%	(98.2%)	
Depreciation and asset impairment	154 537	154 537	38 634	25.0%	38 748	25.1%	38 634	25.0%	116 017	75.1%	34 144	76.2%	13.2%	
Finance charges	3 689	3 689	84	2.3%	1 835	49.7%	265	7.2%	2 184	59.2%	1 206	39.6%	(78.0%)	
Bulk purchases	103 700	89 145	11 881	11.5%	31 251	30.1%	32 836	36.8%	75 968	85.2%	22 836	73.0%	43.8%	
Other Materials	5 577	3 159	631	11.3%	271	4.9%	381	12.1%	1 284	40.6%	882	64.9%	(56.8%)	
Contracted services	151 837	111 042	19 797	13.0%	46 316	30.5%	28 212	25.4%	94 324	84.9%	26 143	59.1%	7.9%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	129 715	89 643	28 329	21.8%	27 967	21.6%	22 972	25.6%	79 268	88.4%	23 269	105.4%	(1.3%)	
Losses	-	-	544	-	-	-	701	-	1 245	-	-	-	(100.0%)	
Surplus/(Deficit)	(130 674)	(131 682)	110 180		(27 026)		23 032		106 185		(591)			
Transfers and subsidies - capital (monetary allocations) (Nat / Prov ar	87 086	93 773	7 085	8.1%	(4 975)	(5.7%)	-	-	2 110	2.3%	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Deparim Agencies)	112 438	112 332	22 125	19.7%	525	5%	-	-	22 650	20.2%	-	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	68 850	74 424	139 389		(31 476)		23 032		130 945		(591)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	68 850	74 424	139 389		(31 476)		23 032		130 945		(591)			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	68 850	74 424	139 389		(31 476)		23 032		130 945		(591)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	68 850	74 424	139 389		(31 476)		23 032		130 945		(591)			

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Part 2: Capital Revenue and Expenditure

R thousands	2019/20										2018/19		Q3 of 2018/19 to Q3 of 2019/20
	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	
Capital Revenue and Expenditure													
Source of Finance	204 802	206 105	23 495	11.5%	42 207	20.6%	32 814	15.9%	98 516	47.8%	21 209	55.4%	54.7%
National Government	201 362	206 105	19 650	9.8%	40 472	20.1%	38 368	18.6%	98 490	47.8%	20 551	56.4%	86.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	201 362	206 105	19 650	9.8%	40 472	20.1%	38 368	18.6%	98 490	47.8%	69	6.7%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 440	-	3 844	111.7%	1 735	50.4%	(5 553)	-	26	-	588	55.0%	86.1%
Capital Expenditure Functional	204 802	206 105	23 495	11.5%	42 207	20.6%	32 814	15.9%	98 516	47.8%	33 720	45.9%	(1 044.2%)
Municipal governance and administration	650	-	-	-	26	4.0%	32 814	15.9%	98 516	47.8%	33 720	45.9%	(2.7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	46	8%	(100.0%)
Finance and administration	650	-	-	-	26	4.0%	-	-	26	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	46	8%	(100.0%)
Community and Public Safety	14 790	30 727	4 624	31.3%	6 535	44.2%	4 554	14.8%	15 713	51.1%	7 535	39.8%	(39.6%)
Community and Social Services	14 590	30 727	4 624	31.7%	6 535	44.8%	4 554	14.8%	15 713	51.1%	7 335	46.5%	(37.9%)
Sport And Recreation	200	-	-	-	-	-	-	-	-	-	130	52.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	69	6.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 193	61 188	2 451	3.9%	12 505	20.1%	13 377	21.9%	28 334	46.3%	7 175	74.7%	86.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	62 193	61 188	2 451	3.9%	12 505	20.1%	13 377	21.9%	28 334	46.3%	7 175	74.7%	86.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	127 169	114 190	16 419	12.9%	23 141	18.2%	14 882	13.0%	54 443	47.7%	18 963	41.0%	(21.5%)
Energy sources	22 446	20 417	1 697	7.6%	3 366	15.1%	3 145	15.4%	8 227	40.3%	336	14.8%	837.0%
Water Management	64 815	81 281	13 698	21.1%	13 614	21.0%	9 423	11.6%	36 735	45.2%	14 291	27.9%	(34.1%)
Waste Water Management	24 111	12 492	576	2.4%	3 746	15.5%	1 118	8.9%	5 440	43.5%	2 784	82.3%	(58.8%)
Waste Management	15 797	-	449	2.8%	2 355	15.2%	1 196	-	4 040	-	1 553	88.8%	(23.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

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Part 3: Cash Receipts and Payments

	2019/20												Q3 of 2018/19 to Q3 of 2019/20
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2018/19		
	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	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments													
Suppliers and employees	(690 164)	(570 902)	(1 118 450)	17.2%	(1 688 921)	24.5%	(1 488 280)	26.0%	(435 651)	76.3%	(1 278 828)	69.6%	16.0%
Finance charges	(686 475)	(567 213)	(1 118 366)	17.2%	(1 670 085)	24.3%	(1 480 015)	26.1%	(433 466)	76.4%	(1 266 222)	70.0%	16.9%
Transfers and grants	(3 689)	(3 689)	(84)	2.3%	(1 835)	49.7%	(285)	7.2%	(2 184)	59.2%	(1 206)	39.6%	(78.0%)
-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(690 164)	(570 902)	(1 118 450)	17.2%	(1 688 921)	24.5%	(1 488 280)	26.0%	(435 651)	76.3%	(1 278 828)	69.6%	16.0%

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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	-	-	-	-	-	-	-	-	-	-	-	-	
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from(used) Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities													
Receipts	(16)	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(16)	-	-	-	-	-	-	-	-	-	-	-	
Payments	(132 503)	(132 503)	(38 309)	28.9%	(1 547)	1.2%	5 342	(4.0%)	(34 514)	26.0%	1 699	78.1%	214.4%
Repayment of borrowing	(132 503)	(132 503)	(38 309)	28.9%	(1 547)	1.2%	5 342	(4.0%)	(34 514)	26.0%	1 699	78.1%	214.4%
Net Cash from(used) Financing Activities	(132 519)	(132 503)	(38 309)	28.9%	(1 547)	1.2%	5 342	(4.0%)	(34 514)	26.0%	1 699	78.1%	214.4%
Net Increase(Decrease) in cash held	(822 682)	(703 405)	(156 759)	19.1%	(170 467)	20.7%	(142 938)	20.3%	(470 164)	66.8%	(126 129)	70.3%	13.3%
Cash/cash equivalents at the year begin:	24 377	24 377	63 318	259.7%	(92 066)	(377.7%)	(262 533)	(1 077.0%)	63 318	259.7%	(347 486)	(17.8%)	(24.4%)
Cash/cash equivalents at the year end:	(798 305)	(679 028)	(92 066)	11.5%	(262 533)	32.9%	(405 471)	59.7%	(405 471)	59.7%	(473 615)	73.4%	(14.4%)

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 - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	18 109	3.4%	17 334	3.3%	16 988	3.2%	480 052	90.2%	532 483	46.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 934	4.5%	8 805	3.6%	7 935	3.3%	216 336	88.7%	244 010	21.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	230	2.5%	222	2.4%	215	2.3%	8 533	92.8%	9 200	8%	-	-	-
Receivables from Exchange Transactions - Waste Management	938	1.5%	936	1.5%	938	1.5%	58 123	95.4%	60 934	5.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 615	2.1%	5 455	2.0%	5 334	2.0%	255 337	94.0%	271 741	23.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expendit	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	269	7%	104	3%	413	1.1%	35 975	97.9%	36 761	3.2%	-	-	-
Total By Income Source	36 095	3.1%	32 855	2.8%	31 822	2.8%	1 054 356	91.3%	1 155 128	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	7 109	3.8%	7 104	3.8%	6 762	3.7%	164 045	88.7%	185 020	16.0%	-	-	-
Commercial	11 341	5.5%	8 897	4.3%	7 516	3.7%	177 214	86.5%	204 968	17.7%	-	-	-
Households	17 586	2.3%	16 751	2.2%	17 134	2.3%	706 694	93.2%	758 145	65.6%	-	-	-
Other	79	1.1%	103	1.5%	411	5.9%	6 403	91.5%	6 996	6%	-	-	-
Total By Customer Group	36 095	3.1%	32 855	2.8%	31 822	2.8%	1 054 356	91.3%	1 155 128	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	3 042	68.8%	72	1.6%	1 305	29.5%	-	-	4 420	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 042	68.8%	72	1.6%	1 305	29.5%	-	-	4 420	100.0%

Contact Details

Municipal Manager	Mr Mokopane Vaalryn Letsoelo	014 555 1307
Financial Manager	Mr M R Mkhize	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Date:

2020.05.22

Chief Financial Officer:

Date:

22/05/20