

**NORTHERN CAPE: JOHN TAOLU GAETSEWE (DC45)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017**

**Part 1: Operating Revenue and Expenditure**

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	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	
<b>R thousands</b>													
<b>Operating Revenue and Expenditure</b>													
<b>Operating Revenue</b>	<b>81 007</b>	<b>76 957</b>	<b>30 058</b>	<b>37.1%</b>	<b>20 232</b>	<b>25.0%</b>	<b>17 617</b>	<b>22.9%</b>	<b>67 906</b>	<b>88.2%</b>	<b>21 657</b>	<b>83.8%</b>	<b>(18.7%)</b>
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	94	94	11	11.4%	-	-	-	-	11	11.3%	13	78.9%	(100.0%)
Interest earned - external investments	1 459	459	221	15.1%	325	22.4%	328	71.6%	875	190.7%	280	31.1%	17.5%
Interest earned - outstanding debtors	-	900	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	(16)	-	(0)	-	(16)	-	-	-	(100.0%)
Transfers recognised - operational	74 449	68 187	29 512	39.6%	19 943	26.8%	17 218	25.3%	66 673	97.8%	20 680	89.1%	(16.7%)
Other own revenue	5 005	7 317	314	6.3%	(21)	(4%)	79	1.0%	364	5.0%	685	35.4%	(89.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>96 728</b>	<b>92 416</b>	<b>18 880</b>	<b>19.5%</b>	<b>24 187</b>	<b>25.0%</b>	<b>17 146</b>	<b>18.6%</b>	<b>60 213</b>	<b>65.2%</b>	<b>15 691</b>	<b>67.9%</b>	<b>9.3%</b>
Employee related costs	59 595	56 209	12 276	20.6%	14 328	24.0%	11 861	21.1%	38 464	68.4%	12 843	82.3%	(7.6%)
Remuneration of councillors	4 675	4 274	1 067	22.8%	1 057	22.6%	1 087	25.4%	3 211	75.1%	1 193	78.1%	(8.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 321	2 321	-	-	107	4.6%	-	-	107	4.6%	-	-	-
Finance charges	307	307	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 124	7 308	658	9.2%	1 217	17.1%	133	1.8%	2 008	27.5%	211	15.7%	(36.7%)
Transfers and grants	3 083	3 394	1 365	44.3%	2 584	83.8%	1 263	37.2%	5 212	153.6%	(1 295)	28.2%	(197.6%)
Other expenditure	19 624	18 604	3 514	17.9%	4 855	24.9%	2 801	15.1%	11 211	60.3%	2 740	68.6%	2.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(15 721)</b>	<b>(15 459)</b>	<b>11 177</b>		<b>(3 956)</b>		<b>470</b>		<b>7 692</b>		<b>5 966</b>		
Transfers recognised - capital	-	-	-	-	565	-	184	-	769	-	1 029	-	(82.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(15 721)</b>	<b>(15 459)</b>	<b>11 177</b>		<b>(3 370)</b>		<b>654</b>		<b>8 461</b>		<b>6 995</b>		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>(15 721)</b>	<b>(15 459)</b>	<b>11 177</b>		<b>(3 370)</b>		<b>654</b>		<b>8 461</b>		<b>6 995</b>		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(15 721)</b>	<b>(15 459)</b>	<b>11 177</b>		<b>(3 370)</b>		<b>654</b>		<b>8 461</b>		<b>6 995</b>		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(15 721)</b>	<b>(15 459)</b>	<b>11 177</b>		<b>(3 370)</b>		<b>654</b>		<b>8 461</b>		<b>6 995</b>		

**Part 2: Capital Revenue and Expenditure**

	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	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	
<b>R thousands</b>													
<b>Capital Revenue and Expenditure</b>													
<b>Source of Finance</b>	<b>4 100</b>	<b>2 150</b>	<b>74</b>	<b>1.8%</b>	-	-	<b>301</b>	<b>14.0%</b>	<b>375</b>	<b>17.5%</b>	-	<b>30.0%</b>	<b>(100.0%)</b>
National Government	-	-	-	-	-	-	80	-	80	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	-	-	-	-	-	-	<b>80</b>	-	<b>80</b>	-	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 100	-	74	1.8%	-	-	221	-	295	-	-	30.0%	(100.0%)
Public contributions and donations	-	2 150	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Standard Classification</b>	<b>4 100</b>	<b>2 150</b>	<b>74</b>	<b>1.8%</b>	-	-	<b>301</b>	<b>14.0%</b>	<b>375</b>	<b>17.5%</b>	-	<b>30.0%</b>	<b>(100.0%)</b>
<b>Governance and Administration</b>	<b>4 100</b>	<b>2 150</b>	<b>74</b>	<b>1.8%</b>	-	-	<b>301</b>	<b>14.0%</b>	<b>375</b>	<b>17.5%</b>	-	<b>37.0%</b>	<b>(100.0%)</b>
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 100	2 150	74	1.8%	-	-	301	14.0%	375	17.5%	-	34.9%	(100.0%)
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

G.P. M.P.

Part 3: Cash Receipts and Payments

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17	
	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		
<b>Cash Flow from Operating Activities</b>														
Receipts	81 006	76 956	34 304	42.3%	22 793	28.1%	18 641	24.2%	75 738	98.4%	22 102	100.2%	(15.7%)	
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other revenue	5 099	1 996	2 769	54.3%	1 155	22.7%	156	7.8%	4 081	204.5%	3 366	115.4%	(96.4%)	
Government - operating	74 448	73 602	31 535	42.4%	21 638	29.1%	18 482	25.1%	71 655	97.4%	18 561	59.7%	(4%)	
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)	
Interest	1 459	1 359	-	-	-	-	3	2%	-	-	175	-	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	3	2%	-	-	(100.0%)	
Payments	(94 171)	(90 784)	(34 771)	36.9%	(20 124)	21.4%	(10 865)	12.0%	(65 760)	72.4%	(9 391)	73.3%	15.7%	
Suppliers and employees	(90 781)	(87 023)	(33 406)	36.8%	(17 541)	19.3%	(9 624)	11.1%	(60 571)	69.6%	(7 931)	73.5%	21.3%	
Finance charges	(307)	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(3 083)	(3 761)	(1 365)	44.3%	(2 584)	83.6%	(1 241)	33.0%	(5 189)	138.0%	(1 460)	72.1%	(15.0%)	
<b>Net Cash from/(used) Operating Activities</b>	<b>(13 165)</b>	<b>(13 829)</b>	<b>(467)</b>	<b>3.5%</b>	<b>2 669</b>	<b>(20.3%)</b>	<b>7 776</b>	<b>(56.2%)</b>	<b>9 978</b>	<b>(72.2%)</b>	<b>12 711</b>	<b>(96.3%)</b>	<b>(38.8%)</b>	
<b>Cash Flow from Investing Activities</b>														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(4 100)	(1 237)	-	-	-	-	-	-	-	-	-	-	-	
Capital assets	(4 100)	(1 237)	-	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(4 100)</b>	<b>(1 237)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash Flow from Financing Activities</b>														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(505)	(444)	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(505)	(444)	-	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>(505)</b>	<b>(444)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(17 770)</b>	<b>(15 508)</b>	<b>(467)</b>	<b>2.6%</b>	<b>2 669</b>	<b>(15.0%)</b>	<b>7 776</b>	<b>(50.1%)</b>	<b>9 978</b>	<b>(64.3%)</b>	<b>12 711</b>	<b>(89.6%)</b>	<b>(38.8%)</b>	
Cash/cash equivalents at the year begin	2 454	923	613	24.9%	145	5.9%	2 815	305.0%	613	66.4%	4 093	16.7%	(31.2%)	
Cash/cash equivalents at the year end	(15 306)	(14 585)	146	(1.0%)	2 815	(18.4%)	10 591	(72.6%)	10 591	(72.6%)	16 804	682.0%	(37.0%)	

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	%	
<b>Debtors Age Analysis By Income Source</b>													
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 Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	293	1.8%	145	.9%	176	1.1%	15 826	96.3%	16 439	100.0%	-	-	-
<b>Total By Income Source</b>	<b>293</b>	<b>1.8%</b>	<b>145</b>	<b>.9%</b>	<b>176</b>	<b>1.1%</b>	<b>15 826</b>	<b>96.3%</b>	<b>16 439</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	266	1.7%	133	.9%	168	1.1%	15 028	96.4%	15 596	94.9%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	27	3.2%	11	1.4%	7	.9%	798	94.5%	844	5.1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>293</b>	<b>1.8%</b>	<b>145</b>	<b>.9%</b>	<b>176</b>	<b>1.1%</b>	<b>15 826</b>	<b>96.3%</b>	<b>16 439</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>

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	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	115	19.6%	24	4.2%	2	.3%	444	75.9%	585	100.0%
<b>Total</b>	<b>115</b>	<b>19.6%</b>	<b>24</b>	<b>4.2%</b>	<b>2</b>	<b>.3%</b>	<b>444</b>	<b>75.9%</b>	<b>585</b>	<b>100.0%</b>


Contact Details

Municipal Manager	Mr M Elford	063 712 8731
Financial Manager	Mrs Morosane GP	063 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:



Date: 2017-05-19

Chief Financial Officer:



Date: