

**NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018**

**Part1: Operating Revenue and Expenditure**

R thousands	2018/19		2017/18		Q1 of 2017/18 to Q1 of 2018/19	
	First Quarter		First Quarter			
	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Operating Revenue and Expenditure</b>						
Operating Revenue	100 409	38.5%	39 674	39.5%	31 363	26.7%
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	-	-	-	-	-	-
Rentals of facilities and equipment	218	9.4%	20	9.4%	22	21.1%
Interest earned - external investments	252	143.4%	361	143.4%	159	127.3%
Interest earned - outstanding debtors	-	-	164	-	192	(14.7%)
Dividends received	-	-	-	-	-	-
Fees	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-
Agency services	-	-	-	-	-	-
Transfers recognised - operational	94 024	41.3%	38 004	41.3%	30 618	26.7%
Other own revenue	5 918	5.6%	317	5.6%	312	1.7%
Gains on disposal of PPE	-	-	7	-	-	(100.0%)
<b>Operating Expenditure</b>	<b>99 039</b>	<b>20.3%</b>	<b>20 229</b>	<b>20.3%</b>	<b>18 366</b>	<b>10.0%</b>
Employee related costs	61 935	21.6%	13 507	21.6%	12 753	22.6%
Remuneration of councillors	4 145	26.3%	1 046	25.3%	1 060	28.4%
Debt impairment	-	-	-	-	-	-
Depreciation and asset impairment	2 954	6.9%	204	6.9%	762	82.2%
Finance charges	-	-	-	-	0	.1%
Bulk purchases	-	-	1	-	-	(100.0%)
Other Materials	2 378	2.3%	55	2.3%	-	(100.0%)
Contracted services	10 822	21.7%	2 371	21.7%	469	376.1%
Transfers and grants	200	-	-	-	(208)	(100.0%)
Other expenditure	17 107	17.8%	3 043	17.8%	3 527	(13.7%)
Loss on disposal of PPE	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>770</b>		<b>19 445</b>		<b>12 907</b>	
Transfers recognised - capital	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>770</b>		<b>19 445</b>		<b>12 907</b>	
Transfer	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>770</b>		<b>19 445</b>		<b>12 907</b>	
Attributable to minorities	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>770</b>		<b>19 445</b>		<b>12 907</b>	
Share of surplus/(deficit) of associates	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>770</b>		<b>19 445</b>		<b>12 907</b>	

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**Part 2: Capital Revenue and Expenditure**

	2018/19			2017/18		
	First Quarter		Year to Date	First Quarter		Q1 of 2017/18 to Q1 of 2018/19
	Actual Expenditure	1st Q as % of Main appropriation		Actual Expenditure	Total Expenditure as % of main appropriation	
Budget 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
<b>R thousands</b>						
<b>Capital Revenue and Expenditure</b>						
Source of Finance						
National Government	770	19.3%	149	19.3%	149	19.3%
Provincial Government	700	.2%	2	.2%	2	.2%
District Municipality	70	210.0%	147	210.0%	147	210.0%
Other transfers and grants	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-
Borrowing	770	19.3%	149	19.3%	149	19.3%
Internally generated funds	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-
<b>Capital Expenditure Standard Classification</b>						
Governance and Administration	770	19.3%	149	19.3%	149	19.3%
Executive & Council	508	-	-	-	-	-
Budget & Treasury Office	75	-	-	-	-	-
Corporate Services	433	-	-	-	-	-
Community and Public Safety	70	210.0%	147	210.0%	147	210.0%
Community & Social Services	70	210.0%	147	210.0%	147	210.0%
Sport And Recreation	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Health	-	-	-	-	-	-
Economic and Environmental Services	135	1.2%	2	1.2%	2	1.2%
Planning and Development	135	1.2%	2	1.2%	2	1.2%
Road Transport	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Water	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-
Other	57	-	-	-	-	-

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**Part 3: Cash Receipts and Payments**

	2018/19			2017/18			Q1 of 2017/18 Expenditure as to Q1 of 2018/19
	First Quarter		Year to Date	First Quarter		Total Expenditure as to Q1 of 2018/19	
	Budget Main appropriation	Actual Expenditure		1st Q as % of main appropriation	Actual Expenditure		
<b>R thousands</b>							
<b>Cash Flow from Operating Activities</b>							
Receipts	100 409	55 092	54.9%	55 002	54.9%	38 985	44.9%
Property rates, penalties and collection charges	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-
Other revenue	6 123	15 413	251.3%	15 413	251.3%	2 902	132.1%
Government - operating	94 024	39 680	42.2%	39 680	42.2%	34 445	43.6%
Government - capital	-	-	-	-	-	-	-
Interest	252	19	7.5%	19	7.5%	38	18.7%
Dividends	-	-	-	-	-	-	-
Payments	(97 831)	(28 671)	27.3%	(28 671)	27.3%	(28 114)	34.9%
Supplies and employees	(97 631)	(28 473)	27.1%	(28 473)	27.1%	(28 110)	35.1%
Finance charges	-	(186)	-	(186)	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>2 578</b>	<b>28 421</b>	<b>1 102.3%</b>	<b>28 421</b>	<b>1 922.9%</b>	<b>8 870</b>	<b>473.0%</b>
<b>Cash Flow from Investing Activities</b>							
Receipts	-	(28 138)	-	(28 138)	-	4 251	(761.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(28 138)	-	(28 138)	-	4 251	(761.5%)
Payments	(770)	-	-	-	-	-	-
Capital assets	(770)	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(770)</b>	<b>(28 138)</b>	<b>3 654.3%</b>	<b>(28 138)</b>	<b>3 654.3%</b>	<b>4 251</b>	<b>(440.6%)</b>
<b>Cash Flow from Financing Activities</b>							
Receipts	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-
Payments	-	-	-	-	-	(198)	(100.0%)
Repayment of borrowing	-	-	-	-	-	(198)	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(198)</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) In cash held</b>	<b>1 808</b>	<b>283</b>	<b>15.7%</b>	<b>283</b>	<b>15.7%</b>	<b>12 924</b>	<b>(97.8%)</b>
Cash at equivalents at the year begin:	219	97	44.5%	97	44.5%	148	18.0%
Cash at equivalents at the year end:	2 027	380	18.8%	380	18.8%	13 672	788.5%

**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		%
<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 - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or frivolous and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	82	.7%	783	6.4%	260	2.0%	11 211	90.8%	12 348	100.0%	-	-	-	-	-	-	-	-	-	-	-

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Total By Income Source		92	.7%	793	6.4%	250	2.0%	11 211	90.8%	12 348	100.0%
<b>Debtors Age Analysis By Customer Group</b>											
Openers of Sale		71	.7%	771	7.0%	231	2.1%	9 801	80.2%	10 875	88.0%
Commercial		-	-	-	-	-	-	-	-	-	-
Households		21	1.5%	22	1.8%	19	1.4%	1 310	95.5%	1 373	11.1%
Other		-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>		<b>92</b>	<b>.7%</b>	<b>793</b>	<b>6.4%</b>	<b>250</b>	<b>2.0%</b>	<b>11 211</b>	<b>90.8%</b>	<b>12 348</b>	<b>100.0%</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	8	1.4%	317	55.7%	55	9.7%	189	33.2%	569	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>8</b>	<b>1.4%</b>	<b>317</b>	<b>55.7%</b>	<b>55</b>	<b>9.7%</b>	<b>189</b>	<b>33.2%</b>	<b>569</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager	Mr D H Mchabe	053 712 8731
Financial Manager	Ms Moseane GP	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager: *D. MAROLE*

Chief Financial Officer: *[Signature]*

Date:

**1st Quarter Ended 30 September 2018**  
**CONDITIONAL GRANTS TRANSFERRED FROM NATIONAL DEPARTMENTS AND ACTUAL PAYMENTS MADE BY MUNICIPALITIES: PRELIMINARY RESULTS**  
 Northern Cape: John Tsolo Gaetsewe(DC48)

	Division of revenue Act No. 1 of 2010	Adjustment (Rd year)	Other Adjustments	Total Available 2018/19	Approved payment schedule	Year to date transferred to municipalities for direct grants	First Quarter Actual expenditure by municipalities by Department by 30 September 2018	Actual expenditure by municipalities by Department	YTD Expenditure Actual expenditure by National Department	% Changes from 1st to 1st Q Actual expenditure by National Department	% Changes for the 1st Q Exp as % of Allocation National Department	Approved Real Over Total Available YTD expenditure by municipalities 2018/19
<b>R Municipalities</b>												
National Treasury (Note 19)												
Local Government Municipal Management Grant	1 000			1 000			205	205	205		20,5%	
Infrastructure Skills Development Grant	3 200			3 200			322	322	322		10,1%	
Integrated City Development Grant												
Neighbourhood Development Partnership (Schedule 6B)												
Neighbourhood Development Partnership (Schedule 6B)												
Sub-Total Vols	4 200			4 200			527	527	527		12,6%	
Cooperative Governance (Note 3)												
Municipal Systems Improvement Grant (Schedule 6B)												
Municipal Systems Improvement Grant (Schedule 6B)												
Municipal Disaster Recovery Grant												
Municipal Demarcation Transition Grant (Schedule 6B)												
Municipal Demarcation Transition Grant (Schedule 6B)												
Sub-Total Vols												
Transport (Note 57)												
Public Transport Infrastructure and Systems Grant												
Public Transport Reliant Operations Grant												
Public Transport Reliant Grant												
Rural Road Assets Management Systems Grant	1 993			1 993			98	98	98		4,9%	
Public Works (Note 6)	1 993			1 993			98	98	98		4,9%	
Sub-Total Vols	1 000			1 000			18	18	18		1,8%	
Expanded Public Works Programme Integrated Grant (Municipality)	1 993			1 993			18	18	18		0,9%	
Sub-Total Vols												
Energy (Note 20)												
Integrated National Electrification Programme (Municipal) Grant												
Integrated National Electrification Programme (Municipal in-kind) Grant												
Backlogs in the Electrification of Clinics and Schools (Allocation in-kind)												
Energy Efficiency and Demand Side Management (Municipal) Grant												
Energy Efficiency and Demand Side Management (Eskom) Grant												
Sub-Total Vols												
Health Affairs (Note 38)												
Backlogs in Water and Sanitation at Clinics and Schools Grant												
Regional Bulk Infrastructure Grant (Schedule 6B)												
Regional Bulk Infrastructure Grant (Schedule 6B)												
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)												
Water Services Operating and Transfer Subsidy Grant (Schedule 6B)												
Municipal Water Infrastructure Grant (Schedule 6B)												
Municipal Water Infrastructure Grant (Schedule 6B)												
Budget Electrification Programme Grant												
Water Services Infrastructure Grant (Schedule 6B)												
Water Services Infrastructure Grant (Schedule 6B)												
Sub-Total Vols												
Sport and Recreation South Africa (Note 18)												
2013 Africa Cup of Nations Host City Operating Grant												
2014 African Nations Championship Host City Operating Grant												
Sub-Total Vols												
Human Settlements (Note 31)												
Rural Households Infrastructure Grant (Schedule 6B)												
Rural Households Infrastructure Grant (Schedule 6B)												
Municipal Human Settlements Capacity Grant												
Sub-Total Vols	7 183			7 183			641	641	641		8,9%	
Sub-Total												
Cooperative Governance (Note 3)												
Municipal Infrastructure Grant												
Sub-Total Vols												
Sub-Total												
<b>Total</b>	<b>7 183</b>			<b>7 183</b>			<b>641</b>	<b>641</b>	<b>641</b>		<b>8,9%</b>	

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Transfers by Provincial Departments to Municipalities (Agency services)	Main Budget	Adjusted Budget	Other Adjustments	Total Available 2018/19	Year to date Approval payment schedule	Transferred from Provincial Departments to Municipalities	First Quarter Actual expenditures Provincial Department by 30 September 2018	Actual expenditures by municipalities by 30 September 2018	YTD Expenditure Actual expenditures Provincial Department	Actual expenditures by municipalities	% Changes from 1st to 1st Q	% Changes from 1st to 1st Q	% Changes from 1st to 1st Q
R. Government													
Services by Provincial Departments													
Education													
Health													
Social Development													
Public Works, Roads and Transport													
Agriculture													
Sport, Arts and Culture													
Housing and Local Government													
Other													

Unallocated funds e.g. DEZA, ESKOM, and Neighborhood Development Grant. Spending of these grants is done at National department level and therefore no reporting is required from municipalities. Source: DeRA Monthly reports by the national transferring officer and Municipal dep-offs and electronic worksheets. All the figures are in thousands. In the same format as the provincial payment schedule but correspond with the amount in Budget Statement 1 and 2.

Municipal Manager: **D. Mousale** *[Signature]*

Date:

Chief Financial Officer

Date:

*[Signature]*

Chief Financial Officer

Date:



