

**NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015**

**Part1: Operating Revenue and Expenditure**

	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15
	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>	106 726	106 726	30 445	28.5%	21 034	19.7%	21 424	20.1%	72 903	68.3%	22 786	83.9%	(6.0%)
Property rates	-	-	(7)	-	-	-	-	-	(7)	-	-	-	-
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	-	-	(6)	-	-	-	-	-	(6)	-	-	-	-
Rental of facilities and equipment	80	80	19	23.2%	18	22.0%	18	22.0%	54	67.2%	26	88.3%	(32.9%)
Interest earned - external investments	2 757	2 757	1 058	38.4%	130	4.7%	166	6.8%	1 374	49.8%	572	89.9%	(67.5%)
Interest earned - outstanding debtors	-	-	53	-	-	-	-	-	53	-	33	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 236	73 236	30 107	41.1%	20 690	28.3%	21 107	28.8%	71 904	98.2%	21 347	93.5%	(1.1%)
Other own revenue	30 653	30 653	(777)	(2.5%)	193	6%	113	4%	(470)	(1.5%)	806	15.5%	(86.0%)
Gains on disposal of PPE	-	-	-	-	4	-	-	-	4	-	-	-	-
<b>Operating Expenditure</b>	100 140	100 140	19 566	19.5%	22 935	22.9%	19 099	19.1%	61 600	61.5%	16 691	62.5%	14.4%
Employee related costs	56 016	56 016	11 875	21.2%	13 987	25.0%	11 730	20.9%	37 592	67.1%	11 476	68.6%	2.2%
Remuneration of councillors	4 872	4 872	1 006	20.7%	1 009	20.7%	1 014	20.8%	3 029	62.2%	954	64.9%	2.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	173	-	(100.0%)
Depreciation and asset impairment	861	861	-	-	-	-	-	-	-	-	-	-	-
Finance charges	264	264	-	-	-	-	395	150.0%	395	150.0%	395	155.1%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	276	-	53	-	-	-	329	-	-	-	-
Contracted services	2 130	2 130	641	30.1%	(316)	(14.8%)	143	6.7%	468	22.0%	394	35.0%	(63.5%)
Transfers and grants	10 002	10 002	1 240	12.4%	2 244	22.4%	2 182	21.8%	5 666	56.6%	1 709	27.8%	27.8%
Other expenditure	25 996	25 996	4 529	17.4%	5 973	23.0%	3 636	14.0%	14 138	54.4%	1 550	41.9%	134.6%
Loss on disposal of PPE	-	-	-	-	(16)	-	-	-	(16)	-	-	-	-
<b>Surplus/(Deficit)</b>	6 585	6 585	10 878	-	(1 901)	-	2 325	-	11 303	-	6 095	-	-
Transfers recognised - capital	-	-	-	-	930	-	-	-	930	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	6 585	6 585	10 878	-	(971)	-	2 325	-	12 233	-	6 095	-	-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	6 585	6 585	10 878	-	(971)	-	2 325	-	12 233	-	6 095	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	6 585	6 585	10 878	-	(971)	-	2 325	-	12 233	-	6 095	-	-
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	6 585	6 585	10 878	-	(971)	-	2 325	-	12 233	-	6 095	-	-

**Part 2: Capital Revenue and Expenditure**

	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15
	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>	0	0	405	40 488 600.0%	285	28 531 900.0%	231	23 143 200.0%	922	92 163 700.0%	417	20.1%	(44.5%)
National Government	-	-	-	-	-	-	-	-	-	-	37	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	37	-	(100.0%)
<b>Transfers recognised - capital</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	381	-	(39.2%)
Internally generated funds	-	-	382	-	285	-	231	-	899	-	-	-	-
Public contributions and donations	0	0	23	2 310 000.0%	-	-	-	-	23	2 310 000.0%	-	-	-
<b>Capital Expenditure Standard Classification</b>	0	0	405	40 488 600.0%	285	28 531 900.0%	231	23 143 200.0%	922	92 163 700.0%	417	20.1%	(44.5%)
<b>Governance and Administration</b>	0	0	342	34 223 200.0%	285	28 531 900.0%	231	23 143 200.0%	859	85 898 300.0%	381	21.6%	(39.2%)
Executive & Council	-	-	17	-	-	-	161	-	178	-	-	-	(100.0%)
Budget & Treasury Office	-	-	22	-	-	-	41	-	64	-	13	6%	210.1%
Corporate Services	0	0	303	30 280 000.0%	265	28 531 900.0%	29	2 891 300.0%	617	61 703 200.0%	367	113.7%	(92.1%)
<b>Community and Public Safety</b>	-	-	51	-	-	-	-	-	51	-	-	-	-
Community & Social Services	-	-	13	-	-	-	-	-	13	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	39	-	-	-	-	-	39	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	-	-	11	-	-	-	-	-	11	-	37	-	(100.0%)
Planning and Development	-	-	11	-	-	-	-	-	11	-	37	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

*Jh*  
19/03/2015

**Part 3: Cash Receipts and Payments**

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15
	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	86 286	86 286	38 069	41.8%	21 964	25.5%	21 024	24.4%	79 056	91.6%	28 699	92.7%	(26.7%)
Ratepayers and other	13 050	13 050	6 814	52.2%	1 145	8.8%	131	1.0%	8 090	62.0%	6 845	84.4%	(88.1%)
Government - operating	73 236	73 236	29 097	39.7%	20 690	28.3%	20 707	28.3%	70 493	96.3%	21 149	92.5%	(2.1%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	157	-	-	-	186	-	473	-	605	92.1%	(69.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(100 141)	(100 141)	(39 708)	39.7%	(6 227)	6.2%	(36 435)	36.4%	(82 370)	82.3%	(12 681)	76.2%	187.3%
Suppliers and employees	(89 875)	(89 875)	(38 606)	43.0%	(3 962)	4.4%	(33 859)	37.7%	(76 449)	85.1%	(10 856)	79.3%	211.9%
Finance charges	(264)	(264)	-	-	-	-	(395)	149.7%	(395)	149.7%	(395)	158.1%	-
Transfers and grants	(10 002)	(10 002)	(1 100)	11.0%	(2 244)	22.4%	(2 182)	21.8%	(5 526)	55.2%	(1 430)	54.8%	52.6%
<b>Net Cash from/(used) Operating Activities</b>	<b>(13 855)</b>	<b>(13 855)</b>	<b>(3 640)</b>	<b>26.3%</b>	<b>15 737</b>	<b>(113.6%)</b>	<b>(15 411)</b>	<b>111.2%</b>	<b>(3 314)</b>	<b>23.9%</b>	<b>16 017</b>	<b>1 481 080.5%</b>	<b>(196.2%)</b>
<b>Cash Flow from Investing Activities</b>													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	245.6%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	245.6%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 584)	(6 584)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(6 584)	(6 584)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(6 584)</b>	<b>(6 584)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16.9%)</b>
<b>Cash Flow from Financing Activities</b>													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(264)	(264)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(264)	(264)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(264)</b>	<b>(264)</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>(20 703)</b>	<b>(20 703)</b>	<b>(3 640)</b>	<b>17.6%</b>	<b>15 737</b>	<b>(76.0%)</b>	<b>(15 411)</b>	<b>74.4%</b>	<b>(3 314)</b>	<b>16.0%</b>	<b>16 017</b>	<b>(486.7%)</b>	<b>(196.2%)</b>
Cash/cash equivalents at the year begin	(16 565)	(16 565)	3 577	(21.6%)	(63)	4%	15 674	(94.6%)	3 577	(21.6%)	679	(8.1%)	2 207.9%
Cash/cash equivalents at the year end	(37 268)	(37 268)	(3)	.2%	15 674	(42.1%)	263	(7.7%)	263	(7.7%)	16 697	(84.7%)	(88.4%)

**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 - 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 - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 263</b>	<b>22.6%</b>	<b>1 181</b>	<b>11.8%</b>	<b>193</b>	<b>1.9%</b>	<b>6 375</b>	<b>63.7%</b>	<b>10 012</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 220	22.4%	1 175	11.9%	190	1.9%	6 304	63.7%	9 889	98.8%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	43	35.0%	6	4.6%	3	2.6%	71	57.8%	123	1.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 263</b>	<b>22.6%</b>	<b>1 181</b>	<b>11.8%</b>	<b>193</b>	<b>1.9%</b>	<b>6 375</b>	<b>63.7%</b>	<b>10 012</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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(82)	(100.1%)	62	75.5%	2	1.9%	100	122.6%	82	100.0%
<b>Total</b>	<b>(82)</b>	<b>(100.1%)</b>	<b>62</b>	<b>75.5%</b>	<b>2</b>	<b>1.9%</b>	<b>100</b>	<b>122.6%</b>	<b>82</b>	<b>100.0%</b>

**Contact Details**

Municipal Manager:	Mrs M P Bokgathole	053 712 8731
Financial Manager:	Mr Lethlogonolo Molale	053 712 8794

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Date:



Chief Financial Officer:

Date:

