

**NORTHERN CAPE: JOHN TAULO GAETSEWE (DCAS)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2020**

Part 1: Operating Revenue and Expenditure

	2019/20										2018/19		CG of 2018/19 to CG of 2019/20	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Made 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 approved budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Property rates	104 032	107 776	39 922	37.4%	32 891	31.6%	27 891	25.9%	99 694	92.5%	25 046	94.0%	11.5%	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	128	128	21	16.2%	22	16.8%	11	8.4%	53	41.5%	19	35.7%	(44.3%)	
Interest earned - external investments	705	1 063	72	10.2%	229	32.5%	410	38.0%	711	66.0%	19	28.5%	(100.0%)	
Interest earned - outstanding debtors	461	671	331	71.9%	188	40.9%	169	19.4%	688	79.0%	931	-	(81.9%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	98 657	100 632	38 439	38.0%	32 434	32.9%	28 519	28.4%	97 393	98.8%	23 910	95.4%	10.5%	
Other revenue	4 081	4 081	59	1.4%	18	4%	772	18.9%	948	20.8%	186	44.7%	315.7%	
Gains	-	1 000	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	102 081	105 385	22 282	21.8%	30 423	29.8%	27 049	25.7%	79 734	78.7%	10 287	54.0%	163.5%	
Employee related costs	64 194	63 415	14 662	22.8%	18 408	28.6%	15 057	23.7%	48 178	78.0%	4 288	50.4%	250.8%	
Renewal of councilors	4 388	4 723	1 180	27.1%	1 266	28.9%	990	21.0%	3 446	73.0%	399	58.8%	148.2%	
Debt Impairment	229	229	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	3 573	3 789	9	0.3%	2	0.1%	2 548	67.3%	2 548	67.3%	0	0.0%	(100.0%)	
Finance charges	-	9	1	0.1%	2	0.1%	0	0.0%	3	34.3%	0	0.0%	583.7%	
Bank purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other liabilities	1 606	1 501	42	2.6%	176	10.9%	584	37.8%	781	52.1%	188	32.9%	236.8%	
Contracted services	10 513	11 989	3 051	28.0%	3 369	32.0%	2 675	22.3%	9 065	75.8%	1 798	58.5%	51.3%	
Transfers and subsidies	17 594	19 699	3 327	18.8%	7 123	40.5%	5 234	28.6%	15 683	79.0%	54	39.2%	(100.0%)	
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 951	2 411	16 660		2 468		832		19 959		14 779			
Transfers and subsidies - capital (Inventory allocations) (Net / Pro and I	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (Inventory alloc)(Depotm Agencies)-H	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (Gr-land - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 951	2 411	16 660		2 468		832		19 959		14 779			
Taxation														
Surplus/(Deficit) after taxation	1 951	2 411	16 660		2 468		832		19 959		14 779			
Subsidies to municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 951	2 411	16 660		2 468		832		19 959		14 779			
Share of surplus/deficit of association	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 951	2 411	16 660		2 468		832		19 959		14 779			

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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														
National Government	1 951	2 411	196	10.1%	179	9.2%	63	2.6%	439	18.2%	-	-	(100.0%)	
Provincial Government	220	-	-	-	179	163.0%	-	-	179	163.0%	-	-	-	
District Municipality	110	110	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (provisional)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	396	110	-	-	179	54.3%	-	-	179	163.0%	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 621	2 301	196	12.1%	-	-	63	2.7%	259	11.3%	-	-	(100.0%)	
Capital Expenditure Functional	1 951	2 411	196	10.1%	291	11.8%	63	2.6%	490	20.3%	-	-	(100.0%)	
Municipal governance and administration	1 621	1 021	196	12.1%	-	-	12	1.2%	208	20.4%	-	-	(100.0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	1 621	1 021	196	12.1%	-	-	12	1.2%	208	20.4%	-	-	(100.0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	110	349	-	-	179	163.0%	-	-	179	51.3%	-	-	-	
Community and Social Services	110	110	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	239	-	-	179	74.9%	-	-	179	74.9%	-	-	-	
Economic and Environmental Services	220	1 040	-	-	52	23.5%	31	4.9%	103	9.0%	-	-	(100.0%)	
Planning and Development	220	1 040	-	-	52	23.5%	31	4.9%	103	9.0%	-	-	(100.0%)	
Road Transport	-	-	-	-	-	-	51	4.9%	103	9.0%	-	-	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

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Part 3: Cash Receipts and Payments

R thousands	2018/20										2018/19		Q3 of 2018/19 to Q3 of 2018/20	
	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		
Cash Flow from Operating Activities														
Receipts														
Property rates	-	180 012	-	-	1 887	-	-	-	1 887	1.5%	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	5 208	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	-	101 888	-	-	1 807	-	-	-	1 807	1.8%	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	1 834	-	-	-	-	-	-	-	-	-	-	-	-
Payments														
Supplies and employees	(98 277)	(101 347)	(22 282)	22.7%	(30 423)	31.0%	(24 381)	24.2%	(77 188)	76.2%	(10 287)	55.7%	-	138.8%
	(98 277)	(101 338)	(22 281)	22.7%	(30 421)	31.0%	(24 501)	24.2%	(77 183)	76.2%	(10 212)	55.7%	-	138.9%

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	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Written Off to Debtors		Impairment - 1	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Finance charges	-	(9)	(1)	-	(2)	-	(0)	-	(3)	-	(0)	-	152,250.0%	595.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(54)	-	39.2%	(100.0%)
Net Cash from(used) Operating Activities	(98,277)	7.86%	(22,282)	22.7%	(28,816)	29.3%	(24,501)	(318.7%)	(75,579)	(988.0%)	(10,287)	55.7%	138.6%	138.6%
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Settlement of borrowings	-	(778)	378	-	-	-	-	-	370	(47.7%)	-	-	-	-
Net Cash from(used) Financing Activities	-	(778)	378	-	-	-	-	-	378	(47.7%)	-	-	-	-
Net Increase/(Decrease) in cash held	(98,277)	6.88%	(21,682)	22.3%	(28,816)	29.3%	(24,501)	(355.7%)	(75,209)	(1,091.8%)	(10,287)	55.7%	138.6%	138.6%
Cash and equivalents at the year begin:	-	89	-	-	(21,802)	-	(50,708)	(59,826.5%)	(75,209)	(1,077.5%)	(43,551)	-	18.4%	18.4%
Cash and equivalents at the year end:	(98,277)	6.97%	(21,821)	22.5%	(50,708)	51.8%	(75,209)	(1,077.5%)	(75,209)	(1,077.5%)	(53,838)	55.7%	39.7%	39.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt Written Off to Debtors		Impairment - 1	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	3,709	100.0%	3,709	60.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unapplied, irregular or business and weekend expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57	2.6%	130	5.4%	-	-	2,217	92.2%	2,404	39.3%	-	-	-	-
Total By Income Source	57	2.6%	130	5.4%	-	-	2,217	92.2%	2,404	39.3%	-	-	-	-
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Organs of State	45	.8%	104	1.8%	-	-	5,553	97.4%	5,702	93.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	26	6.2%	-	-	373	90.7%	411	6.7%	-	-	-	-
Other	12	3.0%	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	57	2.6%	130	2.1%	-	-	5,926	96.9%	6,113	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	53	91.1%	-	-	1	2.4%	4	8.5%	58	12.9%
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-

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Penalties / Refinement											
Loan repayments	111	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195	58.3%	6	3.1%	37	18.7%	43	21.9%	197	43.8%	-
Auditor-General	-	100.0%	-	-	-	-	-	-	195	43.4%	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	399	79.7%	6	1.3%	38	8.5%	47	10.4%	450	100.0%	

Contact Details	
Municipal Manager	Mr D H Madole
Financial Manager	Ms Moorens CP
	053 712 8731
	053 712 8770

Source: Local Government Database

1. All figures in this report are unaudited.

[Handwritten Signature]

Municipal Manager:

Date:

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13/05/2020

* The sign-off is subject to corrections as the revenue is understated.

* The Cash - Flow of the municipality is not overdrawn as indicated on the FM Qs.