

**NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part 1: Operating Revenue and Expenditure**

	2023/24			2022/23			Q1 of 2022/23 to Q1 of 2023/24	
	Budget Main appropriation	First Quarter		Year to Date		First Quarter		
		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>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>								
Exchange Revenue	120 182	47 810	39,8%	47 810	39,8%	42 574	36,3%	
Service charges - Electricity	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	1 994	722	36,2%	722	36,2%	327	17,4%	
Agency services	-	-	-	-	-	-	-	
Interest	782	36	4,6%	36	4,6%	29	4,0%	
Interest earned from Current and Non Current Assets	1 317	274	20,8%	274	20,8%	728	58,7%	
Dividends	-	-	-	-	-	-	-	
Rent on Land	252	68	27,0%	68	27,0%	57	24,7%	
Rental from Fixed Assets	-	-	-	-	-	-	-	
Licence and permits	129	31	24,2%	31	24,2%	-	(100,0%)	
Operational Revenue	-	-	-	-	-	-	-	
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	115 708	46 679	40,3%	46 679	40,3%	41 434	36,7%	
Interest	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	
<b>Operating Expenditure</b>	<b>119 932</b>	<b>22 950</b>	<b>19,1%</b>	<b>22 950</b>	<b>19,1%</b>	<b>27 394</b>	<b>23,5%</b>	
Employee related costs	91 167	13 289	14,6%	13 289	14,6%	17 831	20,5%	
Remuneration of councillors	5 714	944	16,5%	944	16,5%	1 478	24,5%	
Bulk purchases - electricity	-	-	-	-	-	-	-	
Inventory consumed	683	56	8,1%	56	8,1%	2	,1%	
Debt impairment	-	-	-	-	-	-	-	
Depreciation and amortisation	4 294	2 002	46,6%	2 002	46,6%	-	-	
Interest	597	203	34,0%	203	34,0%	4	1,9%	
Contracted services	6 591	384	5,8%	384	5,8%	3 026	36,6%	
Transfers and subsidies	50	-	-	-	-	-	-	
Irrecoverable debts written off	111	-	-	-	-	-	-	
Operational costs	10 715	6 072	56,7%	6 072	56,7%	5 053	46,4%	
Losses on disposal of Assets	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	
<b>Surplus/(Deficit)</b>	<b>250</b>	<b>24 860</b>		<b>24 860</b>		<b>15 181</b>		
Transfers and subsidies - capital (monetary allocations)	-	60	-	60	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	
							(100,0%)	

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Surplus/(Deficit) after capital transfers and contributions	250	24 920	24 920	24 920	15 181	
Income Tax	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>250</b>	<b>24 920</b>	<b>24 920</b>	<b>24 920</b>	<b>15 181</b>	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>250</b>	<b>24 920</b>	<b>24 920</b>	<b>24 920</b>	<b>15 181</b>	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>250</b>	<b>24 920</b>	<b>24 920</b>	<b>24 920</b>	<b>15 181</b>	

**Part 2: Capital Revenue and Expenditure**

R thousands	2023/24						2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget Main appropriation	First Quarter		Year to Date		Actual Expenditure	Total Expenditure as % of main appropriation		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation				
<b>Capital Revenue and Expenditure</b>									
<b>Source of Finance</b>	250	-	-	-	1 187	209,8%	209,8%	(100,0%)	
National Government	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Depatm Agencies, Transfers recognised - capital	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	
Internally generated funds	250	-	-	-	1 187	209,8%	209,8%	(100,0%)	
<b>Capital Expenditure Functional</b>	250	-	-	-	1 187	209,8%	209,8%	(100,0%)	
Municipal governance and administration	250	-	-	-	1 187	237,3%	237,3%	(100,0%)	
Executive and Council	-	-	-	-	647	-	-	(100,0%)	
Finance and administration	-	-	-	-	540	107,9%	107,9%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	-	
Community and 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>	-	-	-	-	-	-	-	-	
Energy sources	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	
<b>Other</b>	-	-	-	-	-	-	-	-	

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**Part 3: Cash Receipts and Payments**

	2023/24			2022/23			Q1 of 2022/23 to Q1 of 2023/24
	Budget Main appropriation	Year to Date		Actual Expenditure	First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation		Total Expenditure as % of main appropriation	Actual Expenditure	
<b>R thousands</b>							
<b>Cash Flow from Operating Activities</b>							
Receipts	119 737	10 061	8,4%	10 061	8,4%	8 706	7,4%
Property rates	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-
Other revenue	2 582	(800)	(31,0%)	(800)	(31,0%)	-	(100,0%)
Transfers and Subsides - Operational	115 837	10 310	8,9%	10 310	8,9%	8 557	7,6%
Transfers and Subsides - Capital	-	-	-	-	-	-	-
Interest	1 317	551	41,8%	551	41,8%	149	7,5%
Dividends	-	-	-	-	-	-	-
Payments	(117 063)	(11)	-	(11)	-	-	-
Suppliers and employees	(116 416)	(11)	-	(11)	-	-	(100,0%)
Finance charges	(587)	-	-	-	-	-	(100,0%)
Transfers and grants	(50)	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>2 674</b>	<b>10 050</b>	<b>375,9%</b>	<b>10 050</b>	<b>375,9%</b>	<b>8 706</b>	<b>417,0%</b>
<b>Cash Flow from Investing Activities</b>							
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	(288)	-	-	-	-	-	-
Capital assets	(288)	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(288)</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	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>2 386</b>	<b>10 050</b>	<b>421,2%</b>	<b>10 050</b>	<b>421,2%</b>	<b>8 706</b>	<b>572,0%</b>
Cash/cash equivalents at the year begin:	47 349	-	-	-	-	-	-
Cash/cash equivalents at the year end:	49 735	10 050	20,2%	10 050	20,2%	8 706	64,0%

**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 - Bad Debts to Council Policy			
	Amount	%	Amount	%	Amount	%	Amount	%	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 - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	146	2,5%	(6)	(,1%)	637	10,9%	637	9,6%	5 075	86,7%	5 852	87,7%	5 852	87,7%	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>146</b>	<b>2,2%</b>	<b>(6)</b>	<b>(,1%)</b>	<b>637</b>	<b>9,6%</b>	<b>637</b>	<b>9,6%</b>	<b>5 892</b>	<b>88,3%</b>	<b>5 892</b>	<b>88,3%</b>	<b>5 892</b>	<b>88,3%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Debtors Age Analysis By Customer Group									
	0-30 Days	31-60 Days	61-90 Days	Over 90 Days	Total				
	Amount	Amount	Amount	Amount	Amount	%	%	%	%
Organs of State	134	-	631	5 488	6 254	2,1%	10,1%	87,8%	93,8%
Commercial	-	-	-	-	-	-	-	-	-
Households	12	(6)	6	404	415	2,8%	1,4%	87,2%	6,2%
Other	146	(6)	637	5 892	6 569	2,2%	9,6%	88,3%	100,0%
<b>Total By Customer Group</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	562	6,2%	573	6,3%	(0)	-	7 917	87,5%	9 052	88,4%
Trade Creditors	1 180	100,0%	-	-	-	-	-	-	1 180	11,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 752</b>	<b>17,1%</b>	<b>573</b>	<b>5,6%</b>	<b>(0)</b>	<b>-</b>	<b>7 917</b>	<b>77,3%</b>	<b>10 241</b>	<b>100,0%</b>

**Contact Details**

Municipal Manager	Mr Kagiso Klaas Teiso	053 712 8731
Financial Manager	Mrs Galatseing Prudence Morokane	053 712 8770

Source: Local Government Database

1. All figures in this report are unaudited.

# The following items are understated:

- + Interest earned from receivables
- Interest earned from Current and non Current
- Rental from Fixed Assets.
- # Operational Revenue.
- ↗ Transfer and Subsidies
- Employee related costs
- Remuneration of councillors
- △ Inventory Consumed.
- \* Interest
- × Contracted Services
- ✓ Operational Costs
- # Losses on Disposal of Assets.

# Creditors Total is understated. # Debtors Total is understated.