

**NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part 1: Operating Revenue and Expenditure**

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	120 182	47 810	39,8%	40 487	33,7%	68 297	73,5%	37 816	68,8%	7,1%
<b>Exchange Revenue</b>	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 884	722	38,2%	749	37,8%	1 470	73,7%	584	48,5%	28,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	782	36	4,6%	213	27,3%	249	31,8%	56	11,5%	283,8%
Interest earned from Current and Non Current Assets	1 317	274	20,8%	873	66,3%	1 147	87,0%	1 258	156,9%	(30,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	252	85	27,0%	122	48,6%	199	75,8%	45	44,1%	174,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	128	31	24,2%	105	81,5%	137	105,7%	73	32,8%	44,2%
<b>Non-Exchange Revenue</b>	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 708	46 579	40,3%	38 425	33,2%	85 104	73,6%	35 887	68,5%	7,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	(84)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	119 932	22 950	19,1%	38 173	31,8%	61 122	51,0%	37 043	55,3%	3,0%
Employee related costs	91 167	13 289	14,6%	24 028	26,4%	37 317	40,9%	22 309	46,1%	7,7%
Remuneration of councillors	5 714	944	16,5%	1 750	30,8%	2 693	47,1%	1 392	47,5%	25,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	693	56	8,1%	28	4,1%	84	12,2%	0	2%	9 365,0%
Debt Impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 284	2 002	46,6%	1	2%	2 002	46,8%	1 373	67,6%	(100,0%)
Interest	587	203	34,0%	1	2%	204	34,2%	367	178,9%	(89,6%)
Contracted services	6 691	384	5,8%	4 554	68,1%	4 938	74,9%	5 831	107,0%	(21,8%)
Transfers and subsidies	50	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	111	-	-	-	-	-	-	-	-	-
Operational costs	10 716	6 072	56,7%	7 812	72,9%	13 884	128,6%	5 772	99,4%	35,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>250</b>	<b>24 860</b>		<b>2 314</b>		<b>27 174</b>		<b>772</b>		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	60	-	-	-	60	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>250</b>	<b>24 920</b>		<b>2 314</b>		<b>27 234</b>		<b>772</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>250</b>	<b>24 920</b>		<b>2 314</b>		<b>27 234</b>		<b>772</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>2 314</b>		<b>27 234</b>		<b>772</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>2 314</b>		<b>27 234</b>		<b>772</b>		

**Part 2: Capital Revenue and Expenditure**

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	250	-	-	213	85,2%	213	85,2%	644	323,7%	(66,9%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) (Operatn Agn)	-	-	-	-	-	-	-	12	-	(100,0%)
Transfers recognised - capital	-	-	-	-	-	-	-	12	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	-	-	213	85,2%	213	85,2%	632	321,5%	(66,3%)
<b>Capital Expenditure Functional</b>	250	-	-	213	85,2%	213	85,2%	644	323,7%	(66,9%)
<b>Municipal governance and administration</b>	250	-	-	213	85,2%	213	85,2%	644	323,7%	(66,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	250	-	-	213	85,2%	213	85,2%	644	323,7%	(66,9%)
Internal audit	-	-	-	-	-	-	-	832	366,1%	(100,0%)
<b>Community and Public Safety</b>	-	-	-	-	-	-	-	12	110,4%	1 631,3%
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	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Cash Flow from Operating Activities</b>										
<b>Receipts</b>	119 737	10 061	8,4%	5 621	4,7%	15 682	13,1%	1 302	8,6%	331,8%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	2 582	(630)	(31,0%)	976	37,8%	176	6,8%	-	-	(100,0%)
Transfers and Subsidies - Operational	115 837	10 310	8,9%	3 772	3,3%	14 081	12,2%	733	8,2%	414,8%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	1 317	551	41,8%	873	66,3%	1 424	108,1%	559	36,3%	53,5%
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(117 063)	(11)	-	(5)	-	(16)	-	(84)	1%	(83,8%)
Suppliers and employees	(116 416)	(11)	-	(5)	-	(18)	-	(13)	-	(58,8%)

*Handwritten initials/signature: ds lcc*

Finance charges	(597)	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(50)	-	-	-	-	-	-	(71)	69,6%	(100,0%)	
<b>Net Cash from/(used) Operating Activities</b>	<b>2 674</b>	<b>10 050</b>	<b>375,9%</b>	<b>5 616</b>	<b>210,0%</b>	<b>15 666</b>	<b>588,0%</b>	<b>1 218</b>	<b>473,4%</b>	<b>361,2%</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>-</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>-</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>5 616</b>	<b>235,4%</b>	<b>15 666</b>	<b>656,6%</b>	<b>1 218</b>	<b>652,0%</b>	<b>361,2%</b>	
Cash/cash equivalents at the year begin:	47 349	-	-	10 050	21,2%	-	-	8 706	15,4%	-	
Cash/cash equivalents at the year end:	49 735	10 050	20,2%	15 666	31,6%	15 666	31,5%	9 924	72,9%	57,9%	

**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 - Property Rental Debtors	-	-	-	-	-	-	783	100,0%	783	16,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless end wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13)	(,3%)	124	3,2%	107	2,6%	3 653	94,4%	3 870	83,2%	-	-	-	-
<b>Total By Income Source</b>	<b>(13)</b>	<b>(,3%)</b>	<b>124</b>	<b>2,7%</b>	<b>107</b>	<b>2,3%</b>	<b>4 436</b>	<b>95,3%</b>	<b>4 653</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	53	1,2%	115	2,7%	96	2,2%	4 023	93,8%	4 287	92,1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mer	(86)	(18,1%)	9	2,6%	11	2,9%	413	112,7%	366	7,8%	-	-	-	-
<b>By Customer Group</b>	<b>(13)</b>	<b>(,3%)</b>	<b>124</b>	<b>2,7%</b>	<b>107</b>	<b>2,3%</b>	<b>4 436</b>	<b>95,3%</b>	<b>4 653</b>	<b>100,0%</b>	<b>-</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	(8)	(87,5%)	-	-	18	187,5%	-	-	9	,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	188	4,3%	-	-	32	,7%	4 174	95,0%	4 394	88,9%
Auditor-General	539	100,0%	-	-	-	-	-	-	539	10,9%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>719</b>	<b>14,5%</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>1,0%</b>	<b>4 174</b>	<b>84,4%</b>	<b>4 943</b>	<b>100,0%</b>

**Contact Details**

Municipal Manager	Mr Kagiso Klaas Teise	053 712 8731
Financial Manager	Mrs Galeletsebj Prudence Morokane	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited

Municipal Manager:

Date:

01.02.2024

Chief Financial Officer:

Date: 01.02.2024

# The following items are understated:

- Interest earned from Receivables
- X Interest earned from Current and non Current Assets
- Δ Rental from Fixed Assets
- Operational Revenue
- Transfers and Subsidies - Operational
- ✓ Employee Related Costs
- \* Remuneration of Councillors
- ≈ Depreciation and amortisation
- + Interest
- ◇ Contracted Services
- # Operational Costs
- ~ Losses on disposal of Assets.

z Inventory Consumed is Overstated.

# Creditors Total is Overstated.