

	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Figures Extracted as at 29/03/2024
Manager

[Signature]

29.04.2024

Date:

Chief Financial Officer

[Signature]

Date: 29.04.2024

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part 1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	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	
Operating Revenue and Expenditure													
Operating Revenue	120 182	129 769	47 810	39,8%	40 487	33,7%	26 697	22,1%	116 994	90,2%	31 508	69,5%	(8,9%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 994	2 053	722	36,2%	749	37,6%	-	-	1 470	71,8%	591	80,6%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	782	3 157	36	4,6%	213	27,3%	149	4,7%	398	12,6%	51	18,4%	193,2%
Interest earned from Current and Non Current Assets	1 317	3 555	274	20,8%	873	66,3%	332	9,3%	1 478	41,6%	288	65,6%	15,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	252	475	68	27,0%	122	48,6%	-	-	190	40,0%	52	69,7%	(100,0%)
License and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	129	298	31	24,2%	105	81,5%	33	11,0%	169	56,8%	57	55,4%	(43,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 708	119 339	46 679	40,3%	38 425	33,2%	28 184	23,6%	113 268	94,9%	30 469	66,8%	(7,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	893	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	119 932	129 040	22 950	19,1%	38 173	31,8%	29 836	23,1%	90 958	70,5%	28 294	57,8%	5,5%
Employee related costs	91 167	86 695	13 289	14,6%	24 028	26,4%	19 993	23,1%	57 309	65,1%	17 758	70,7%	12,8%
Remuneration of councillors	5 714	6 330	944	16,5%	1 750	30,8%	1 481	23,4%	4 175	65,9%	1 395	74,5%	6,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	693	594	56	8,1%	28	4,1%	242	43,0%	327	57,8%	353	26,4%	(31,5%)
Debt Impairment	-	(76)	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 284	4 294	2 002	46,6%	-	-	472	11,0%	2 474	57,6%	-	-	(100,0%)
Interest	587	1 179	203	34,0%	1	2%	1	1%	205	17,4%	2	28,7%	(54,0%)
Contracted services	6 591	9 255	384	5,8%	4 554	69,1%	3 578	38,6%	8 514	92,0%	2 452	21,9%	46,8%
Transfers and subsidies	50	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	111	2 304	-	-	-	-	-	-	-	-	-	-	-
Operational costs	10 715	17 602	6 072	56,7%	7 812	72,6%	4 071	23,1%	17 955	102,0%	6 332	120,7%	(35,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	893	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	250	729	24 860		2 314		(1 139)		26 036		3 214		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	4 168	60	-	-	-	-	-	60	1,4%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	250	4 897	24 920		2 314		(1 139)		26 096		3 214		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	250	4 897	24 920		2 314		(1 139)		26 096		3 214		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	250	4 897	24 920		2 314		(1 139)		26 096		3 214		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	250	4 897	24 920		2 314		(1 139)		26 096		3 214		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	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	250	576	-	-	213	85,2%	67	11,7%	280	48,7%	466	70,8%	(85,6%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	576	-	-	213	85,2%	67	11,7%	280	48,7%	466	70,8%	(85,6%)
Capital Expenditure Functional	250	576	-	-	213	85,2%	67	11,7%	280	48,7%	466	71,2%	(85,6%)
Municipal governance and administration	250	463	-	-	213	85,2%	-	-	213	46,0%	466	81,9%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	250	463	-	-	213	85,2%	-	-	213	46,0%	466	78,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	113	-	-	-	-	67	59,6%	67	59,6%	-	-	(100,0%)
Planning and Development	-	113	-	-	-	-	67	59,6%	67	59,6%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24					2022/23	
	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	Q3 of 2022/23 to Q3 of 2023/24
R thousands													
Cash Flow from Operating Activities													
Receipts	119 737	125 963	10 061	8,4%	5 621	4,7%	29 777	23,6%	45 459	36,1%	4 026	8,8%	639,6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 582	2 907	(800)	(31,0%)	876	37,8%	33	1,1%	209	7,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	115 837	119 501	10 310	8,9%	3 772	3,3%	29 413	24,6%	43 494	36,4%	4 068	8,7%	833,9%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 317	3 555	551	41,8%	873	68,3%	332	9,3%	1 756	49,4%	18	16,9%	1 731,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(117 063)	(123 380)	(11)	-	(5)	-	-	-	(16)	-	(508)	4%	(100,0%)
Suppliers and employees	(116 416)	(122 961)	(11)	-	(5)	-	-	-	(16)	-	-	-	-
Finance charges	(597)	(419)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(50)	-	-	-	-	-	-	-	-	-	(508)	82,7%	(100,0%)
Net Cash from/(used) Operating Activities	2 674	2 582	10 050	375,9%	5 616	210,0%	29 777	1 153,1%	45 443	1 759,7%	3 518	87,1%	746,5%
Cash Flow from Investing Activities													
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)	(662)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(288)	(662)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(288)	(662)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 386	1 920	10 050	421,2%	5 616	235,4%	29 777	1 550,7%	45 443	2 366,6%	3 518	235,2%	746,5%
Cash/cash equivalents at the year begin:	47 349	47 349	-	-	10 050	21,2%	15 666	33,1%	-	-	9 924	57,6%	-
Cash/cash equivalents at the year end:	49 735	49 269	10 050	20,2%	15 666	31,5%	45 443	82,2%	45 443	92,2%	13 442	26,1%	298,1%

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 Debt Council Policy	
	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	-	-	-	-	-	-	1 388	100,0%	1 388	(444,6%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57	(1,3%)	93	(5,5%)	-	-	(1 850)	108,6%	(1 700)	544,6%	-	-	-	-
Total By Income Source	57	(18,2%)	93	(29,7%)	-	-	(462)	147,9%	(312)	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	49	(6,3%)	77	(10,0%)	-	-	(603)	116,2%	(777)	248,7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	1,8%	15	3,3%	-	-	441	95,0%	464	148,7%	-	-	-	-
Total By Customer Group	57	(18,2%)	93	(29,7%)	-	-	(462)	147,9%	(312)	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										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	313	11,3%	117	4,2%	5	2%	2 348	84,3%	2 784	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	313	11,3%	117	4,2%	5	2%	2 348	84,3%	2 784	100,0%

Contact Details

Municipal Manager	Mr Kagiso Klasa Teiso	053 712 8731
Chief Financial Officer	Mr Prudence Moroene	053 712 8770

Source: Local Government Database

1. All figures in this report are unaudited.

[Handwritten signatures and date]
29.04.2024.

The following items are understated:

- + Interest 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
- x Contracted Services.
- ✓ Operational cost.
- ≠ Losses on Disposal of Assets.
- > Depreciation.

Creditors Total is understated.

Debtors Total is understated.