

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2014

Part1: Operating Revenue and Expenditure

R thousands	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure								
Operating Revenue	200 193	58 111	29.0%	58 111	29.0%	55 007	29.5%	5.6%
Property rates	23 785	12 605	53.0%	12 605	53.0%	14 020	65.6%	(10.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53 614	11 886	22.2%	11 886	22.2%	11 117	21.1%	6.9%
Service charges - water revenue	24 575	5 182	21.1%	5 182	21.1%	4 748	20.3%	9.1%
Service charges - sanitation revenue	13 906	3 576	25.7%	3 576	25.7%	3 339	25.6%	7.1%
Service charges - refuse revenue	8 347	2 060	24.7%	2 060	24.7%	1 946	25.2%	5.9%
Service charges - other	69	106	153.3%	106	153.3%	105	71.3%	.7%
Rental of facilities and equipment	755	185	24.5%	185	24.5%	175	33.1%	5.5%
Interest earned - external investments	940	38	4.0%	38	4.0%	58	7.4%	(35.4%)
Interest earned - outstanding debtors	819	228	27.9%	228	27.9%	155	21.0%	47.1%
Dividends received	-	-	-	-	-	-	-	-
Fines	6 624	95	1.4%	95	1.4%	631	8.4%	(85.0%)
Licences and permits	1 874	95	5.1%	95	5.1%	225	18.3%	(57.6%)
Agency services	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 633	15 937	40.2%	15 937	40.2%	13 330	32.9%	19.6%
Other own revenue	25 131	5 073	20.2%	5 073	20.2%	4 858	29.1%	4.4%
Gains on disposal of PPE	120	1 045	871.0%	1 045	871.0%	300	375.3%	248.1%
Operating Expenditure	201 667	44 476	22.1%	44 476	22.1%	42 139	22.7%	5.5%
Employee related costs	62 980	14 951	23.7%	14 951	23.7%	13 807	23.2%	8.3%
Remuneration of councillors	4 308	970	22.5%	970	22.5%	926	23.6%	4.7%
Debt impairment	10 827	-	-	-	-	-	-	-
Depreciation and asset impairment	8 681	-	-	-	-	-	-	-
Finance charges	1 700	228	13.4%	228	13.4%	325	34.8%	(29.7%)
Bulk purchases	47 529	13 738	28.9%	13 738	28.9%	15 092	34.2%	(9.0%)
Other Materials	8 350	1 001	12.0%	1 001	12.0%	-	-	(100.0%)
Contracted services	8 830	1 447	16.4%	1 447	16.4%	1 398	19.9%	3.5%
Transfers and grants	13 669	2 901	21.2%	2 901	21.2%	3 937	31.7%	(26.3%)
Other expenditure	34 793	9 240	26.6%	9 240	26.6%	6 654	20.4%	38.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 474)	13 634		13 634		12 868		
Transfers recognised - capital	29 248	-	-	-	-	1 535	4.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 774	13 634		13 634		14 403		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 774	13 634		13 634		14 403		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 774	13 634		13 634		14 403		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 774	13 634		13 634		14 403		

Part 2: Capital Revenue and Expenditure

	2014/15					2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands								
Capital Revenue and Expenditure								
Source of Finance	40 589	3 346	8.2%	3 346	8.2%	2 040	4.6%	64.0%
National Government	28 448	3 088	10.9%	3 088	10.9%	1 375	3.8%	124.6%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 448	3 088	10.9%	3 088	10.9%	1 375	3.8%	124.6%
Borrowing	6 000	-	-	-	-	-	-	-
Internally generated funds	6 141	258	4.2%	258	4.2%	665	8.7%	(61.2%)
Public contributions and donations	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 589	3 346	8.2%	3 346	8.2%	2 040	4.6%	64.0%
Governance and Administration	1 840	103	5.6%	103	5.6%	66	3.0%	55.9%
Executive & Council	153	16	10.3%	16	10.3%	42	18.8%	(62.1%)
Budget & Treasury Office	1 317	-	-	-	-	24	1.7%	(100.0%)
Corporate Services	370	87	23.6%	87	23.6%	-	-	(100.0%)
Community and Public Safety	631	88	13.9%	88	13.9%	5	.4%	1 704.1%
Community & Social Services	295	-	-	-	-	-	-	-
Sport And Recreation	251	88	34.8%	88	34.8%	5	4.8%	1 704.1%
Public Safety	85	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 728	3 156	21.4%	3 156	21.4%	1 559	8.3%	102.4%
Planning and Development	12	3	24.8%	3	24.8%	1 270	8.3%	(99.8%)
Road Transport	14 716	3 153	21.4%	3 153	21.4%	289	8.2%	991.2%
Environmental Protection	-	-	-	-	-	-	-	-
Trading Services	23 390	-	-	-	-	410	1.9%	(100.0%)
Electricity	1 300	-	-	-	-	-	-	-
Water	17 110	-	-	-	-	108	.5%	(100.0%)
Waste Water Management	3 180	-	-	-	-	-	-	-
Waste Management	1 800	-	-	-	-	302	-	(100.0%)
Other	-	-	-	-	-	-	-	-

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Part 3: Cash Receipts and Payments

R thousands	2014/15						2013/14		Q1 of 2013/14 to Q1 of 2014/15
	Budget	First Quarter		Year to Date		First Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities									
Receipts	222 911	49 453	22.2%	49 453	22.2%	47 638	23.5%	3.8%	
Ratepayers and other	153 090	29 492	19.3%	29 492	19.3%	27 909	22.3%	5.7%	
Government - operating	39 633	16 923	42.7%	16 923	42.7%	15 847	39.1%	6.8%	
Government - capital	29 248	3 000	10.3%	3 000	10.3%	3 824	10.5%	(21.5%)	
Interest	940	38	4.0%	38	4.0%	58	7.4%	(35.4%)	
Dividends	-	-	-	-	-	-	-	-	
Payments	(179 239)	(44 476)	24.8%	(44 476)	24.8%	(38 091)	26.6%	16.8%	
Suppliers and employees	(163 870)	(41 347)	25.2%	(41 347)	25.2%	(34 563)	26.9%	19.6%	
Finance charges	(1 700)	(228)	13.4%	(228)	13.4%	(325)	34.8%	(29.7%)	
Transfers and grants	(13 669)	(2 901)	21.2%	(2 901)	21.2%	(3 204)	23.6%	(9.5%)	
Net Cash from/(used) Operating Activities	43 672	4 977	11.4%	4 977	11.4%	9 547	15.9%	(47.9%)	
Cash Flow from Investing Activities									
Receipts	120	1 045	871.0%	1 045	871.0%	300	2 501.9%	248.1%	
Proceeds on disposal of PPE	120	1 045	871.0%	1 045	871.0%	300	2 501.9%	248.1%	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	
Payments	(40 589)	(3 346)	8.2%	(3 346)	8.2%	(665)	1.7%	403.1%	
Capital assets	(40 589)	(3 346)	8.2%	(3 346)	8.2%	(665)	1.7%	403.1%	
Net Cash from/(used) Investing Activities	(40 469)	(2 301)	5.7%	(2 301)	5.7%	(365)	.9%	530.7%	
Cash Flow from Financing Activities									
Receipts	6 135	34	.6%	34	.6%	38	34.1%	(9.5%)	
Short term loans	6 000	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	135	34	25.5%	34	25.5%	38	34.1%	(9.5%)	
Payments	(3 384)	(842)	24.9%	(842)	24.9%	(741)	29.2%	13.7%	
Repayment of borrowing	(3 384)	(842)	24.9%	(842)	24.9%	(741)	29.2%	13.7%	
Net Cash from/(used) Financing Activities	2 751	(808)	(29.4%)	(808)	(29.4%)	(703)	28.9%	15.0%	
Net Increase/(Decrease) in cash held	5 954	1 869	31.4%	1 869	31.4%	8 480	47.4%	(78.0%)	
Cash/cash equivalents at the year begin:	(2 629)	(2 629)	100.0%	(2 629)	100.0%	(8 456)	100.0%	(68.9%)	
Cash/cash equivalents at the year end:	3 324	(761)	(22.9%)	(761)	(22.9%)	23	.2%	(3 366.6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	-	-	1 700	13.3%	1 110	8.7%	9 930	77.9%	12 740	26.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	3 927	39.3%	1 191	11.9%	4 879	48.8%	9 997	20.4%
Receivables from Non-exchange Transactions - Property Rates	-	-	957	6.6%	436	3.0%	13 027	90.3%	14 420	29.4%
Receivables from Exchange Transactions - Waste Water Management	-	-	921	13.1%	560	8.0%	5 542	78.9%	7 023	14.3%
Receivables from Exchange Transactions - Waste Management	-	-	506	12.9%	319	8.1%	3 114	79.0%	3 940	8.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-
Other	-	-	125	13.4%	74	8.0%	731	78.6%	930	1.9%
Total By Income Source	-	-	8 136	16.6%	3 690	7.5%	37 223	75.9%	49 050	100.0%
Debtors Age Analysis By Customer Group										
Organs of State	-	-	567	12.0%	373	7.9%	3 801	80.2%	4 742	9.7%
Commercial	-	-	2 435	64.8%	228	6.1%	1 094	29.1%	3 758	7.7%
Households	-	-	4 510	12.2%	2 714	7.3%	29 724	80.5%	36 948	75.3%
Other	-	-	624	17.3%	375	10.4%	2 603	72.3%	3 603	7.3%
Total By Customer Group	-	-	8 136	16.6%	3 690	7.5%	37 223	75.9%	49 050	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 654	98.7%	22	1.3%	-	-	-	-	1 676	49.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 705	100.0%	-	-	-	-	-	-	1 705	50.4%
Total	3 359	99.3%	22	.7%	-	-	-	-	3 381	100.0%

Contact Details

Municipal Manager	Mr Isak Visser	053 632 9100
Financial Manager	Mr M F Manuel	053 632 9100

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Date:

Chief Financial Officer:

Date:

Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
Amount	%	Amount	%
-	-	16 795	131.8%
-	-	6 807	68.1%
-	-	6 290	43.6%
-	-	11 042	157.2%
-	-	5 244	133.1%
-	-	-	-
-	-	3 614	-
-	-	-	-
-	-	2 198	236.4%
-	-	51 992	106.0%
-	-	742	15.6%
-	-	2 822	75.1%
-	-	43 133	116.7%
-	-	5 295	147.0%
-	-	51 992	106.0%

 