

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure										
R thousands	Budget Main appropriation	2014/15				Year to Date		2013/14		Q2 of 2013/14 to Q2 of 2014/15
		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	
Operating Revenue and Expenditure										
Operating Revenue	200 193	58 111	29.0%	42 203	21.1%	106 314	50.1%	37 435	49.6%	12.7%
Property rates - penalties and collection charges	23 785	12 605	53.0%	3 133	13.2%	15 738	66.2%	866	69.6%	261.8%
Service charges - electricity revenue	53 614	11 886	22.2%	9 580	17.9%	21 466	40.0%	9 413	39.1%	1.8%
Service charges - water revenue	24 575	5 162	21.1%	5 451	22.2%	10 633	43.3%	4 546	39.7%	19.9%
Service charges - sanitation revenue	13 506	3 576	25.7%	3 568	25.7%	7 145	51.4%	3 352	51.3%	6.5%
Service charges - refuse revenue	8 347	2 080	24.7%	2 058	24.6%	4 117	49.3%	1 947	50.5%	5.7%
Service charges - other	66	106	159.3%	69	100.4%	175	263.8%	98	137.9%	(29.3%)
Rental of facilities and equipment	755	165	21.9%	213	28.2%	398	52.7%	194	69.7%	9.9%
Interest earned - external investments	940	38	4.0%	13	1.4%	51	5.4%	114	21.8%	(88.4%)
Interest earned - outstanding debtors	819	228	27.9%	117	14.3%	346	42.2%	215	50.0%	(45.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	6 624	95	1.4%	1 074	16.2%	1 168	17.6%	296	12.3%	262.4%
Licences and permits	1 874	95	5.1%	84	4.5%	179	9.8%	121	28.1%	(30.4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	38 633	15 937	40.2%	12 848	32.4%	28 785	72.8%	11 868	62.2%	8.3%
Other own revenue	25 131	5 073	20.2%	3 967	15.8%	9 040	36.0%	4 263	54.6%	(6.9%)
Gains on disposal of PPE	120	1 045	871.0%	26	22.0%	1 072	893.0%	142	562.4%	(81.4%)
Operating Expenditure	201 667	44 475	22.1%	38 495	19.1%	82 971	41.1%	36 647	42.4%	5.0%
Employee related costs	62 980	14 951	23.7%	16 282	25.9%	31 244	49.6%	14 476	47.4%	12.5%
Remuneration of councillors	4 308	970	22.5%	970	22.5%	1 938	45.0%	922	47.2%	5.2%
Debt impairment	10 827	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 681	-	-	-	-	-	-	-	-	-
Finance charges	1 700	228	13.4%	62	3.7%	291	17.1%	87	44.2%	(28.5%)
Bulk purchases	47 629	13 738	28.9%	9 538	20.1%	23 276	49.0%	8 362	53.2%	13.8%
Other Materials	8 350	1 001	12.0%	1 231	14.7%	2 232	26.7%	1 081	13.2%	13.5%
Contracted services	8 830	1 447	16.4%	1 674	19.0%	3 121	35.3%	1 293	38.3%	29.4%
Transfers and grants	13 669	2 801	21.2%	2 892	21.2%	5 793	42.4%	4 332	68.6%	(33.2%)
Other expenditure	34 793	9 240	26.6%	5 836	16.8%	15 076	43.3%	6 073	39.0%	(3.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	1	-	(100.0%)
Surplus/(Deficit)	(1 474)	13 634		3 708		17 342		788		
Transfers recognised - capital	29 248	-	-	-	-	-	-	-	4.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 774	13 634		3 708		17 342		788		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 774	13 634		3 708		17 342		788		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 774	13 634		3 708		17 342		788		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 774	13 634		3 708		17 342		788		

Part 2: Capital Revenue and Expenditure										
R thousands	Budget Main appropriation	2014/15				Year to Date		2013/14		Q2 of 2013/14 to Q2 of 2014/15
		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	
Capital Revenue and Expenditure										
Source of Finance	40 589	3 346	8.2%	3 165	7.8%	6 511	16.0%	2 182	9.6%	45.1%
National Government	28 448	3 068	10.8%	2 995	10.5%	6 082	21.4%	2 010	9.3%	49.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 448	3 068	10.8%	2 995	10.5%	6 082	21.4%	2 010	9.3%	49.0%
Borrowing	6 000	-	-	-	-	-	-	-	-	-
Internally generated funds	6 141	258	4.2%	170	2.8%	429	7.0%	172	10.9%	(9.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	40 589	3 346	8.2%	3 165	7.8%	6 511	16.0%	2 182	9.6%	45.1%
Governance and Administration	1 840	103	5.6%	75	4.1%	177	9.6%	80	8.7%	(6.5%)
Executive & Council	153	16	10.3%	4	2.6%	20	12.8%	2	19.8%	71.0%
Budget & Treasury Office	1 317	-	-	21	1.6%	21	1.6%	9	2.3%	127.3%
Corporate Services	370	87	23.6%	50	13.5%	137	37.0%	69	14.3%	(27.4%)
Community and Public Safety	631	88	13.9%	9	1.5%	97	15.3%	12	1.3%	(24.5%)
Community & Social Services	295	-	-	-	-	-	-	-	-	-
Sport And Recreation	251	88	34.8%	-	-	88	34.8%	-	4.8%	-
Public Safety	85	-	-	9	11.0%	9	11.0%	12	2.4%	(24.5%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 728	3 156	21.4%	3 000	20.4%	6 155	41.8%	994	13.5%	201.8%
Planning and Development	12	3	24.8%	-	-	3	24.8%	926	14.3%	(100.0%)
Road Transport	14 716	3 153	21.4%	3 000	20.4%	6 152	41.8%	68	10.1%	4 311.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	23 390	-	-	81	.3%	81	.3%	1 095	7.0%	(92.6%)
Electricity	1 300	-	-	-	-	-	-	-	-	-
Water	17 110	-	-	81	.5%	81	.5%	1 095	5.7%	(92.6%)
Waste Water Management	3 180	-	-	-	-	-	-	-	-	-
Waste Management	1 800	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15								2013/14		Q2 of 2013/14 to Q2 of 2014/15
	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		
Cash Flow from Operating Activities											
Receipts	222 911	49 453	22.2%	49 383	22.2%	98 836	44.3%	40 713	43.5%	21.3%	
Ratepayers and other	153 090	29 492	19.3%	32 911	21.5%	62 403	40.8%	29 103	45.5%	13.1%	
Government - operating	39 633	16 923	42.7%	12 460	31.4%	29 383	74.1%	11 497	67.4%	8.4%	
Government - capital	29 248	3 000	10.3%	4 000	13.7%	7 000	23.9%	-	10.5%	(100.0%)	
Interest	940	38	4.0%	13	1.4%	51	5.4%	114	21.7%	(88.4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(179 239)	(44 476)	24.8%	(38 495)	21.5%	(62 971)	46.3%	(36 355)	52.1%	5.9%	
Suppliers and employees	(163 870)	(41 347)	25.2%	(35 541)	21.7%	(76 888)	46.9%	(32 056)	51.9%	10.9%	
Finance charges	(1 700)	(228)	13.4%	(62)	3.6%	(290)	17.1%	(87)	(87)	(29.2%)	
Transfers and grants	(13 669)	(2 901)	21.2%	(2 892)	21.2%	(5 783)	42.4%	(4 212)	54.6%	(31.3%)	
Net Cash from/(used) Operating Activities	43 672	4 977	11.4%	10 888	24.9%	15 865	36.3%	4 358	23.2%	149.8%	
Cash Flow from Investing Activities											
Receipts	120	1 045	871.0%	26	22.0%	1 072	893.0%	142	3 682.7%	(81.4%)	
Proceeds on disposal of PPE	120	1 045	871.0%	26	22.0%	1 072	893.0%	142	3 682.7%	(81.4%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(40 589)	(3 346)	8.2%	(3 122)	7.7%	(6 468)	15.9%	(357)	2.6%	774.0%	
Capital assets	(40 589)	(3 346)	8.2%	(3 122)	7.7%	(6 468)	15.9%	(357)	2.6%	774.0%	
Net Cash from/(used) Investing Activities	(40 469)	(2 301)	5.7%	(3 096)	7.6%	(5 396)	13.3%	(218)	1.5%	1 336.5%	
Cash Flow from Financing Activities											
Receipts	6 135	34	.6%	25	.4%	60	1.0%	19	51.6%	30.1%	
Short term loans	6 000	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	135	34	25.5%	25	18.7%	60	44.2%	19	51.6%	30.1%	
Payments	(3 384)	(842)	24.9%	(499)	14.8%	(1 342)	39.6%	(300)	41.0%	66.7%	
Repayment of borrowing	(3 384)	(842)	24.9%	(499)	14.8%	(1 342)	39.6%	(300)	41.0%	66.7%	
Net Cash from/(used) Financing Activities	2 751	(808)	(29.4%)	(474)	(17.2%)	(1 282)	(46.5%)	(280)	40.5%	69.2%	
Net Increase/(Decrease) in cash held	5 954	1 869	31.4%	7 318	122.9%	9 187	154.3%	3 862	68.9%	89.5%	
Cash/cash equivalents at the year begin:	(2 629)	(2 629)	100.0%	(761)	28.9%	(2 629)	100.0%	23	100.0%	(3 366.6%)	
Cash/cash equivalents at the year end:	3 324	(761)	(22.9%)	6 558	197.3%	6 558	197.3%	3 886	41.1%	68.8%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debt
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - W	-	-	1 732	11.2%	1 560	10.1%	12 171	78.7%	15 463	30.5%	-
Trade and Other Receivables from Exchange Transactions - Ek	-	-	2 937	29.0%	1 063	10.5%	6 144	60.8%	10 145	20.0%	-
Receivables from Non-exchange Transactions - Property Rates	-	-	703	6.5%	372	3.5%	9 693	90.0%	10 768	21.2%	-
Receivables from Exchange Transactions - Waste Water Mone	-	-	886	10.4%	678	8.0%	6 933	81.6%	8 497	16.8%	-
Receivables from Exchange Transactions - Waste Management	-	-	468	10.0%	359	7.7%	3 846	82.3%	4 673	9.2%	-
Receivables from Exchange Transactions - Property Rental De	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Ex	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	120	10.5%	88	7.7%	936	81.8%	1 144	2.3%	-
Total By Income Source	-	-	6 846	13.5%	4 120	8.1%	39 724	78.4%	50 690	100.0%	-
Debtors Age Analysis By Customer Group											
Organs of State	-	-	394	13.7%	377	13.1%	2 108	73.2%	2 880	5.7%	-
Commercial	-	-	2 226	52.7%	578	13.7%	1 421	33.6%	4 225	8.3%	-
Households	-	-	3 753	9.5%	2 822	7.1%	33 042	83.4%	39 618	78.2%	-
Other	-	-	472	11.9%	342	8.6%	3 153	79.5%	3 967	7.8%	-
Total By Customer Group	-	-	6 846	13.5%	4 120	8.1%	39 724	78.4%	50 690	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	589	100.0%	-	-	-	-	-	-	589	21.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 170	100.0%	-	-	-	-	-	-	2 170	78.7%
Total	2 759	100.0%	-	-	-	-	-	-	2 759	100.0%

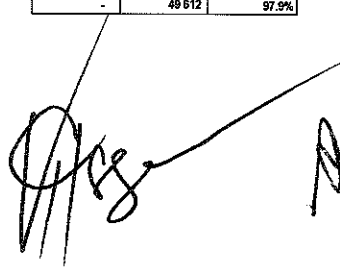
Contact Details

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.

ts Written Off to tors	Impairment-Bad Debts (to Council Policy	
	Amount	%
-	15 798	102.2%
-	6 065	59.9%
-	5 994	55.7%
-	10 897	128.2%
-	5 125	108.7%
-	-	-
-	3 633	-
-	-	-
-	2 189	192.2%
-	49 612	97.9%
-	344	11.9%
-	1 569	37.1%
-	42 681	107.5%
-	5 118	129.0%
-	49 612	97.9%

Handwritten signature and name:
 *Handwritten name: Maud*

