NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15
	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	**200 193**	**189 893**	**58 111**	**29.0%**	**42 203**	**21.1%**	**41 289**	**21.7%**	**141 603**	**74.6%**	**41 141**	**73.7%**	**.4%**
Property rates	23 785	23 785	12 605	53.0%	3 133	13.2%	2 927	12.3%	18 665	78.5%	3 024	83.8%	(3.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53 614	50 114	11 886	22.2%	9 580	17.9%	9 953	19.9%	31 419	62.7%	9 844	62.8%	1.1%
Service charges - water revenue	24 575	23 775	5 182	21.1%	5 451	22.2%	6 382	26.8%	17 015	71.6%	5 824	67.3%	9.6%
Service charges - sanitation revenue	13 906	13 906	3 576	25.7%	3 568	25.7%	3 577	25.7%	10 721	77.1%	3 374	77.1%	6.0%
Service charges - refuse revenue	8 347	8 347	2 060	24.7%	2 058	24.6%	2 063	24.7%	6 180	74.0%	1 944	75.7%	6.1%
Service charges - other	69	222	106	153.3%	69	100.4%	103	46.6%	279	125.6%	103	208.0%	-
Rental of facilities and equipment	755	603	185	24.5%	213	28.2%	656	108.9%	1 054	175.0%	198	107.1%	231.7%
Interest earned - external investments	940	940	38	4.0%	13	1.4%	39	4.2%	90	9.6%	13	23.4%	205.8%
Interest earned - outstanding debtors	819	819	228	27.9%	117	14.3%	263	32.1%	608	74.3%	194	76.3%	35.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 624	6 624	95	1.4%	1 074	16.2%	271	4.1%	1 440	21.7%	1 105	42.5%	(75.5%)
Licences and permits	1 874	1 874	95	5.1%	84	4.5%	78	4.2%	258	13.7%	110	37.0%	(29.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 633	39 633	15 937	40.2%	12 848	32.4%	10 415	26.3%	39 200	98.9%	11 045	89.5%	(5.7%)
Other own revenue	25 131	19 131	5 073	20.2%	3 967	15.8%	4 548	23.8%	13 588	71.0%	4 218	68.3%	7.8%
Gains on disposal of PPE	120	120	1 045	871.0%	26	22.0%	13	10.5%	1 084	903.5%	144	732.3%	(91.3%)
Operating Expenditure	**201 667**	**202 004**	**44 476**	**22.1%**	**38 495**	**19.1%**	**38 535**	**19.1%**	**121 506**	**60.2%**	**35 881**	**62.4%**	**7.4%**
Employee related costs	62 980	62 965	14 951	23.7%	16 292	25.9%	15 215	24.2%	46 459	73.8%	14 045	69.3%	8.3%
Remuneration of councillors	4 308	4 261	970	22.5%	970	22.5%	977	22.9%	2 916	68.4%	1 161	72.4%	(15.9%)
Debt impairment	10 827	10 503	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 681	8 681	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 700	2 530	228	13.4%	62	3.7%	235	9.3%	525	20.8%	508	89.4%	(53.8%)
Bulk purchases	47 529	47 529	13 738	28.9%	9 538	20.1%	12 252	25.8%	35 528	74.7%	8 595	76.3%	42.6%
Other Materials	8 350	8 350	1 001	12.0%	1 231	14.7%	1 714	20.5%	3 946	47.3%	1 543	32.0%	11.1%
Contracted services	8 830	8 238	1 447	16.4%	1 674	19.0%	1 530	18.6%	4 651	56.5%	1 290	75.1%	18.6%
Transfers and grants	13 669	15 384	2 901	21.2%	2 892	21.2%	2 345	15.2%	8 137	52.9%	2 561	72.5%	(8.5%)
Other expenditure	34 793	33 563	9 240	26.6%	5 836	16.8%	4 267	12.7%	19 344	57.6%	6 178	63.2%	(30.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 474)**	**(12 111)**	**13 634**		**3 708**		**2 754**		**20 097**		**5 260**		
Transfers recognised - capital	29 248	12 708	-	-	-	-	-	-	-	-	-	11.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**27 774**	**597**	**13 634**		**3 708**		**2 754**		**20 097**		**5 260**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**27 774**	**597**	**13 634**		**3 708**		**2 754**		**20 097**		**5 260**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**27 774**	**597**	**13 634**		**3 708**		**2 754**		**20 097**		**5 260**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**27 774**	**597**	**13 634**		**3 708**		**2 754**		**20 097**		**5 260**		

Part 2: Capital Revenue and Expenditure

R thousands	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15
	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	**40 589**	**23 899**	**3 346**	**8.2%**	**3 165**	**7.8%**	**2 912**	**12.2%**	**9 423**	**39.4%**	**3 000**	**34.7%**	**(3.0%)**
National Government	28 448	11 908	3 088	10.9%	2 995	10.5%	2 897	24.3%	8 979	75.4%	2 467	45.4%	17.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**28 448**	**11 908**	**3 088**	**10.9%**	**2 995**	**10.5%**	**2 897**	**24.3%**	**8 979**	**75.4%**	**2 467**	**45.4%**	**17.5%**
Borrowing	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 141	5 991	258	4.2%	170	2.8%	15	.2%	443	7.4%	534	17.2%	(97.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**40 589**	**23 899**	**3 346**	**8.2%**	**3 165**	**7.8%**	**2 912**	**12.2%**	**9 423**	**39.4%**	**3 000**	**34.7%**	**(3.0%)**
Governance and Administration	**1 840**	**1 840**	**103**	**5.6%**	**75**	**4.1%**	**15**	**.8%**	**192**	**10.4%**	**101**	**10.1%**	**(85.5%)**
Executive & Council	153	153	16	10.3%	4	2.5%	-	-	20	12.8%	16	12.1%	(100.0%)
Budget & Treasury Office	1 317	1 317	-	-	21	1.6%	15	1.1%	36	2.7%	41	5.0%	(63.9%)
Corporate Services	370	370	87	23.6%	50	13.5%	-	-	137	37.0%	44	23.6%	(100.0%)
Community and Public Safety	**631**	**631**	**88**	**13.9%**	**9**	**1.5%**	-	-	**97**	**15.3%**	-	**1.3%**	-
Community & Social Services	295	295	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	251	251	88	34.8%	-	-	-	-	88	34.8%	-	4.8%	-
Public Safety	85	85	-	-	9	11.0%	-	-	9	11.0%	-	2.4%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 728**	**14 728**	**3 156**	**21.4%**	**3 000**	**20.4%**	**2 897**	**19.7%**	**9 052**	**61.5%**	**2 679**	**34.7%**	**8.2%**
Planning and Development	12	12	3	24.8%	-	-	-	-	3	24.8%	2 441	39.1%	(100.0%)
Road Transport	14 716	14 716	3 153	21.4%	3 000	20.4%	2 897	19.7%	9 049	61.5%	238	18.5%	1 117.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**23 390**	**6 700**	-	-	**81**	**.3%**	-	-	**81**	**1.2%**	**220**	**89.0%**	**(100.0%)**
Electricity	1 300	1 300	-	-	-	-	-	-	-	-	181	35.9%	(100.0%)
Water	17 110	420	-	-	81	.5%	-	-	81	19.4%	39	115.4%	(100.0%)
Waste Water Management	3 180	3 180	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 800	1 800	-	-	-	-	-	-	-	-	-	84.6%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2014/15 Budget: Main appropriation	2014/15 Budget: Adjusted Budget	2014/15 First Quarter: Actual Expenditure	2014/15 First Quarter: 1st Q as % of Main appropriation	2014/15 Second Quarter: Actual Expenditure	2014/15 Second Quarter: 2nd Q as % of Main appropriation	2014/15 Third Quarter: Actual Expenditure	2014/15 Third Quarter: 3rd Q as % of adjusted budget	2014/15 Year to Date: Actual Expenditure	2014/15 Year to Date: Total Expenditure as % of adjusted budget	2013/14 Third Quarter: Actual Expenditure	2013/14 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
Cash Flow from Operating Activities													
Receipts	222 911	195 726	49 453	22.2%	49 383	22.2%	48 004	24.5%	146 840	75.0%	48 311	70.7%	(.6%)
Ratepayers and other	153 090	142 445	29 492	19.3%	32 911	21.5%	28 606	20.1%	91 009	63.9%	29 745	62.4%	(3.8%)
Government - operating	39 633	39 633	16 923	42.7%	12 460	31.4%	10 251	25.9%	39 633	100.0%	10 553	93.6%	(2.9%)
Government - capital	29 248	12 708	3 000	10.3%	4 000	13.7%	9 108	71.7%	16 108	126.8%	8 000	91.8%	13.9%
Interest	940	940	38	4.0%	13	1.4%	39	4.2%	90	9.6%	13	21.3%	205.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(179 239)	(179 576)	(44 476)	24.8%	(38 495)	21.5%	(38 622)	21.5%	(121 593)	67.7%	(35 485)	66.9%	8.8%
Suppliers and employees	(163 870)	(163 376)	(41 347)	25.2%	(35 541)	21.7%	(36 043)	22.1%	(112 931)	69.1%	(32 390)	66.7%	11.3%
Finance charges	(1 700)	(2 530)	(228)	13.4%	(62)	3.6%	(235)	9.3%	(525)	20.7%	(508)	89.4%	(53.8%)
Transfers and grants	(13 669)	(13 669)	(2 901)	21.2%	(2 892)	21.2%	(2 345)	17.2%	(8 137)	59.5%	(2 587)	67.0%	(9.4%)
Net Cash from/(used) Operating Activities	43 672	16 151	4 977	11.4%	10 888	24.9%	9 382	58.1%	25 247	156.3%	12 826	92.2%	(26.9%)
Cash Flow from Investing Activities													
Receipts	120	120	1 045	871.0%	26	22.0%	13	10.5%	1 084	903.5%	144	732.3%	(91.3%)
Proceeds on disposal of PPE	120	120	1 045	871.0%	26	22.0%	13	10.5%	1 084	903.5%	144	732.3%	(91.3%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 589)	(23 899)	(3 346)	8.2%	(3 122)	7.7%	(2 961)	12.4%	(9 429)	39.5%	(2 463)	16.7%	20.2%
Capital assets	(40 589)	(23 899)	(3 346)	8.2%	(3 122)	7.7%	(2 961)	12.4%	(9 429)	39.5%	(2 463)	16.7%	20.2%
Net Cash from/(used) Investing Activities	(40 469)	(23 779)	(2 301)	5.7%	(3 096)	7.6%	(2 948)	12.4%	(8 345)	35.1%	(2 319)	14.0%	27.2%
Cash Flow from Financing Activities													
Receipts	6 135	6 135	34	.6%	25	.4%	55	.9%	114	1.9%	20	69.8%	168.3%
Short term loans	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	135	135	34	25.5%	25	18.7%	55	40.5%	114	84.6%	20	69.8%	168.3%
Payments	(3 384)	(3 384)	(842)	24.9%	(499)	14.8%	(867)	25.6%	(2 209)	65.3%	(866)	75.1%	.2%
Repayment of borrowing	(3 384)	(3 384)	(842)	24.9%	(499)	14.8%	(867)	25.6%	(2 209)	65.3%	(866)	75.1%	.2%
Net Cash from/(used) Financing Activities	2 751	2 751	(808)	(29.4%)	(474)	(17.2%)	(813)	(29.5%)	(2 094)	(76.1%)	(845)	75.3%	(3.9%)
Net Increase/(Decrease) in cash held	5 954	(4 877)	1 869	31.4%	7 318	122.9%	5 621	(115.2%)	14 808	(303.6%)	9 662	377.6%	(41.8%)
Cash/cash equivalents at the year begin:	(2 629)	285	(2 629)	100.0%	(761)	28.9%	6 558	2 297.3%	(2 629)	(921.2%)	3 886	100.0%	68.8%
Cash/cash equivalents at the year end:	3 324	(4 592)	(761)	(22.9%)	6 558	197.3%	12 179	(265.2%)	12 179	(265.2%)	13 547	(515.2%)	(10.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Wat	-	-	1 653	9.1%	1 392	7.7%	15 141	83.3%	18 186	33.0%	-	-	15 679
Trade and Other Receivables from Exchange Transactions - Elec	-	-	2 989	29.4%	831	8.2%	6 360	62.5%	10 180	18.5%	-	-	5 929
Receivables from Non-exchange Transactions - Property Rates	-	-	780	7.3%	358	3.4%	9 518	89.3%	10 656	19.4%	-	-	5 812
Receivables from Exchange Transactions - Waste Water Manage	-	-	824	8.6%	584	6.1%	8 126	85.2%	9 533	17.3%	-	-	10 675
Receivables from Exchange Transactions - Waste Management	-	-	451	8.6%	328	6.3%	4 453	85.1%	5 232	9.5%	-	-	5 058
Receivables from Exchange Transactions - Property Rental Debto	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	3 721
Recoverable unauthorised, irregular or fruitless and wasteful Exp	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	101	7.9%	90	7.0%	1 084	85.1%	1 275	2.3%	-	-	2 196
Total By Income Source	-	-	6 798	12.3%	3 582	6.5%	44 682	81.1%	55 062	100.0%	-	-	49 070
Debtors Age Analysis By Customer Group													
Organs of State	-	-	327	12.8%	186	7.3%	2 041	79.9%	2 554	4.6%	-	-	193
Commercial	-	-	1 660	50.8%	378	11.6%	1 232	37.7%	3 270	5.9%	-	-	1 571
Households	-	-	4 313	9.7%	2 690	6.0%	37 683	84.3%	44 686	81.2%	-	-	42 254
Other	-	-	497	10.9%	328	7.2%	3 727	81.9%	4 553	8.3%	-	-	5 052
Total By Customer Group	-	-	6 798	12.3%	3 582	6.5%	44 682	81.1%	55 062	100.0%	-	-	49 070

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	418	95.3%	20	4.7%	-	-	-	-	439	15.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 417	100.0%	-	-	-	-	-	-	2 417	84.6%
Total	2 835	99.3%	20	.7%	-	-	-	-	2 856	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

Municpal Manager:

Date: 05/05/2015

Chief Financial Officer:

Date: 05/05/2015