

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2014

Part1: Operating Revenue and Expenditure

	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		
Operating Revenue and Expenditure											
Operating Revenue	106 726	30 445	28.5%	21 034	19.7%	51 479	48.2%	23 905	65.8%		(12.0%)
Property rates	-	(7)	-	-	-	(7)	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	(8)	-	-	-	(8)	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	80	19	23.2%	18	22.0%	36	45.2%	16	16	10.0%	10.0%
Interest earned - external investments	2 757	1 058	38.4%	130	4.7%	1 188	43.1%	473	77.6%		(72.6%)
Interest earned - outstanding debtors	-	53	-	-	-	53	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	73 236	30 107	41.1%	20 690	28.3%	50 797	69.4%	22 411	74.3%		(7.7%)
Other own revenue	30 653	(777)	(2.5%)	193	6%	(584)	(1.9%)	747	8.6%		(74.1%)
Gains on disposal of PPE	-	-	-	4	-	4	-	259	-		(98.5%)
Operating Expenditure	100 140	19 566	19.5%	22 935	22.9%	42 501	42.4%	23 367	49.5%		(1.9%)
Employee related costs	56 016	11 875	21.2%	13 967	25.0%	25 862	46.2%	12 621	48.2%		10.8%
Remuneration of councillors	4 872	1 006	20.7%	1 009	20.7%	2 015	41.4%	1 001	43.1%		8%
Debt impairment	-	-	-	-	-	-	-	245	-		(100.0%)
Depreciation and asset impairment	861	-	-	-	-	-	-	1	1%		(100.0%)
Finance charges	264	-	-	-	-	-	-	(8)	(3.0%)		(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-		-
Other Materials	-	276	-	53	-	329	-	-	-		(100.0%)
Contracted services	2 130	641	30.1%	(316)	(14.6%)	325	15.2%	416	11.5%		(175.9%)
Transfers and grants	10 002	1 240	12.4%	2 244	22.4%	3 484	34.8%	4 976	258.5%		(64.9%)
Other expenditure	25 996	4 529	17.4%	5 973	23.0%	10 502	40.4%	4 115	39.9%		45.2%
Loss on disposal of PPE	-	-	-	(16)	-	(16)	-	-	-		(100.0%)
Surplus/(Deficit)	6 585	10 878		(1 901)		8 978		538			
Transfers recognised - capital	-	-	-	930	-	930	-	3 543	-		(73.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	6 585	10 878		(971)		9 908		4 081			
Taxation	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	6 585	10 878		(971)		9 908		4 081			
Attributable to minorities	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	6 585	10 878		(971)		9 908		4 081			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	6 585	10 878		(971)		9 908		4 081			

Part 2: Capital Revenue and Expenditure

	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		
Capital Revenue and Expenditure											
Source of Finance	0	405	40 488 600.0%	285	28 531 900.0%	690	69 020 500.0%	207	6.6%		38.1%
National Government	-	-	-	-	-	-	-	-	-		-
Provincial Government	-	-	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-	-	-	-		-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-	-	-		-
Internally generated funds	-	382	-	285	-	667	-	207	6.6%		38.1%
Public contributions and donations	0	23	2 310 000.0%	-	-	23	2 310 000.0%	-	-		-
Capital Expenditure Standard Classification	0	405	40 488 600.0%	285	28 531 900.0%	690	69 020 500.0%	207	6.6%		38.1%
Governance and Administration	0	342	34 223 200.0%	285	28 531 900.0%	628	62 755 100.0%	204	7.5%		40.0%
Executive & Council	-	17	-	-	-	17	-	14	-		(100.0%)
Budget & Treasury Office	-	22	-	-	-	22	-	-	-		-
Corporate Services	0	303	30 280 000.0%	285	28 531 900.0%	588	58 811 900.0%	190	7.0%		50.2%
Community and Public Safety	0	51	-	-	-	51	-	-	-		-
Community & Social Services	-	13	-	-	-	13	-	-	-		-
Sport And Recreation	-	-	-	-	-	-	-	-	-		-
Public Safety	-	-	-	-	-	-	-	-	-		-
Housing	-	39	-	-	-	39	-	-	-		-
Health	-	-	-	-	-	-	-	-	-		-
Economic and Environmental Services	0	11	-	-	-	11	-	3	.7%		(100.0%)
Planning and Development	-	11	-	-	-	11	-	3	.7%		(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-		-
Environmental Protection	-	-	-	-	-	-	-	-	-		-
Trading Services	0	-	-	-	-	-	-	-	-		-
Electricity	-	-	-	-	-	-	-	-	-		-
Water	-	-	-	-	-	-	-	-	-		-
Waste Water Management	-	-	-	-	-	-	-	-	-		-
Waste Management	-	-	-	-	-	-	-	-	-		-
Other	0	-	-	-	-	-	-	-	-		-

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	85 286	36 069	41.8%	21 964	25.5%	58 033	67.3%	26 901	95.1%	(18.4%)	
Ratespayers and other	13 050	6 814	52.2%	1 145	8.8%	7 989	61.0%	3 896	33.6%	(89.0%)	
Government - operating	73 236	29 097	39.7%	20 690	28.3%	49 787	68.0%	22 733	112.7%	(9.0%)	
Government - capital	-	-	-	-	-	-	-	-	-	-	
Interest	-	157	-	130	-	287	-	473	77.6%	(72.6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(100 141)	(39 708)	39.7%	(6 227)	6.2%	(45 935)	45.9%	(29 451)	104.1%	(78.9%)	
Suppliers and employees	(69 875)	(38 608)	43.0%	(3 982)	4.4%	(42 591)	47.4%	(24 897)	95.2%	(84.0%)	
Finance charges	(264)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(10 002)	(1 100)	11.0%	(2 244)	22.4%	(3 344)	33.4%	(4 554)	2 632.3%	(50.7%)	
Net Cash from/(used) Operating Activities	(13 855)	(3 640)	26.3%	15 737	(113.6%)	12 098	(87.3%)	(2 549)	(30.0%)	(717.3%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	259	-	(100.0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	259	-	(100.0%)	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(6 584)	-	-	-	-	-	-	-	-	-	
Capital assets	(6 584)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(6 584)	-	-	-	-	-	-	259	(15.8%)	(100.0%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(264)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(264)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(264)	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(20 703)	(3 640)	17.6%	15 737	(76.0%)	12 098	(58.4%)	(2 290)	(140.5%)	(787.2%)	
Cash/cash equivalents at the year begin	(16 565)	3 577	(21.6%)	(63)	4%	3 577	(21.6%)	2 969	(7.7%)	(102.1%)	
Cash/cash equivalents at the year end	(37 268)	(63)	.2%	15 674	(42.1%)	15 674	(42.1%)	679	(4.0%)	2 207.9%	

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electri	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	290	4.4%	898	13.6%	139	2.1%	5 296	80.0%	6 623	100.0%	-	-	-	-
Total By Income Source	290	4.4%	898	13.6%	139	2.1%	5 296	80.0%	6 623	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	242	3.7%	689	13.7%	131	2.0%	5 233	80.6%	6 494	98.1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	47	37.0%	10	7.7%	8	6.3%	63	49.0%	128	1.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	290	4.4%	898	13.6%	139	2.1%	5 296	80.0%	6 623	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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	124	53.6%	15	6.4%	1	.2%	92	39.7%	231	100.0%
Total	124	53.6%	15	6.4%	1	.2%	92	39.7%	231	100.0%

Contact Details

Municipal Manager	Mrs M P Bokgathle	053 712 8731
Financial Manager	Mr Lethlogonolo Molale	053 712 8734

Source Local Government Database

1. All figures in this report are unaudited.

Municipal Manager:

Date:

Chief Financial Officer:

Date:

19/05/2015