

**ANNEXURE A**  
**Western Cape: Central Karoo(DC5)**

**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2nd Quarter Ended 31 December 2013**

**Operating Revenue and Expenditure**

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2012/13	Budget Year 2013/14								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
R thousands											
Revenue By Source											
Property rates						-	-	-	-	-	-
Property rates - penalties & collection charges						-	-	-	-	-	-
Service charges - electricity revenue						-	-	-	-	-	-
Service charges - water revenue						-	-	-	-	-	-
Service charges - sanitation revenue						-	-	-	-	-	-
Service charges - refuse revenue						-	-	-	-	-	-
Service charges - other						-	-	-	-	-	-
Rental of facilities and equipment			105		6	41	53	(11)	-21%	105	
Interest earned - external investments			115		15	91	58	34	59%	115	
Interest earned - outstanding debtors			-		-	-	-	-	-	-	
Dividends received			-		-	-	-	-	-	-	
Fines			-		-	-	-	-	-	-	
Licences and permits			-		-	-	-	-	-	-	
Agency services			3,348		-	-	1,674	(1,674)	-100%	3,348	
Transfers recognised - operational			48,936		16	32,167	24,468	7,699	31%	48,936	
Other revenue			835		318	665	418	247	59%	835	
Gains on disposal of PPE			-		-	-	-	-	-	-	
<b>contributions)</b>	-	-	<b>53,340</b>	-	<b>354</b>	<b>32,964</b>	<b>26,670</b>	<b>6,294</b>	<b>24%</b>	<b>53,340</b>	
Expenditure By Type											
Employee related costs			9,805		1,113	4,757	4,903	(145)	-3%	9,805	
Remuneration of councillors			3,160		238	1,444	1,580	(136)	-9%	3,160	
Debt impairment			-		-	-	-	-	-	-	
Depreciation & asset impairment			395		-	-	197	(197)	-100%	395	
Finance charges			887		-	-	443	(443)	-100%	887	
Bulk purchases			-		-	-	-	-	-	-	
Other materials			-		-	-	-	-	-	-	
Contracted services			1,020		7	65	510	(445)	-87%	1,020	
Transfers and grants			-		-	-	-	-	-	-	
Other expenditure			35,381		4,399	20,244	17,691	2,554	14%	35,381	
Loss on disposal of PPE			-		-	-	-	-	-	-	
<b>Total Expenditure</b>	-	-	<b>50,648</b>	-	<b>5,757</b>	<b>26,511</b>	<b>25,324</b>	<b>1,187</b>	<b>5%</b>	<b>50,648</b>	
<b>Surplus/(Deficit)</b>	-	-	<b>2,692</b>	-	<b>(5,403)</b>	<b>6,453</b>	<b>1,346</b>	<b>5,107</b>	<b>0</b>	<b>2,692</b>	
Transfers recognised - capital			-		-	-	-	-	-	-	
Contributions recognised - capital			-		-	-	-	-	-	-	
Contributed assets			-		-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	<b>2,692</b>	-	<b>(5,403)</b>	<b>6,453</b>	<b>1,346</b>			<b>2,692</b>	
Taxation			-		-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>	-	-	<b>2,692</b>	-	<b>(5,403)</b>	<b>6,453</b>	<b>1,346</b>			<b>2,692</b>	
Attributable to minorities			-		-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>	-	-	<b>2,692</b>	-	<b>(5,403)</b>	<b>6,453</b>	<b>1,346</b>			<b>2,692</b>	
Share of surplus/ (deficit) of associate			-		-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>	-	-	<b>2,692</b>	-	<b>(5,403)</b>	<b>6,453</b>	<b>1,346</b>			<b>2,692</b>	

### Operating Revenue and Expenditure by Vote

DC5 Central Karoo - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1								%	
Vote 1 - EXECUTIVE AND COUNCIL		-	7,293	-	-	790	3,646	(2,856)	-78.3%	7,293
Vote 2 - BUDGET AND TREASURY		-	5,588	-	35	12,716	2,794	9,922	355.1%	5,588
Vote 3 - CORPORATE SERVICES		-	11,947	-	320	2,099	5,974	(3,875)	-64.9%	11,947
Vote 4 - TECHNICAL SERVICES		-	26,980	-	-	17,360	13,490	3,870	28.7%	26,980
<b>Total Revenue by Vote</b>	2	-	<b>51,808</b>	-	<b>354</b>	<b>32,964</b>	<b>25,904</b>	<b>7,060</b>	<b>27.3%</b>	<b>51,808</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	6,478	-	586	3,071	3,239	(168)	-5.2%	6,478
Vote 2 - BUDGET AND TREASURY		-	4,332	-	566	2,467	2,166	301	13.9%	4,332
Vote 3 - CORPORATE SERVICES		-	11,327	-	1,527	6,213	5,663	550	9.7%	11,327
Vote 4 - TECHNICAL SERVICES		-	26,980	-	3,078	14,760	13,490	1,270	9.4%	26,980
<b>Total Expenditure by Vote</b>	2	-	<b>49,116</b>	-	<b>5,757</b>	<b>26,511</b>	<b>24,558</b>	<b>1,953</b>	<b>8.0%</b>	<b>49,116</b>
<b>Surplus/ (Deficit) for the year</b>	2	1	<b>2,692</b>	-	<b>(5,403)</b>	<b>6,453</b>	<b>1,346</b>	<b>5,107</b>	<b>379.4%</b>	<b>2,692</b>

## Capital Revenue and Expenditure

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	Ref	Budget Year 2013/14								
		2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	330	-	24	25	165	(140)	-85%	330
Vote 4 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	330	-	24	25	165	(140)	-85%	330
<b>Total Capital Expenditure</b>		-	330	-	24	25	165	(140)	-85%	330
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		-	330	-	24	25	165	(140)	-85%	330
Executive and council							-	-		-
Budget and treasury office							-	-		-
Corporate services			330		24	25	165	(140)	-85%	330
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	-
Community and social services					-	-	-	-		-
Sport and recreation					-	-	-	-		-
Public safety					-	-	-	-		-
Housing					-	-	-	-		-
Health					-	-	-	-		-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development							-	-		-
Road transport							-	-		-
Environmental protection							-	-		-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-
Electricity							-	-		-
Water							-	-		-
Waste water management							-	-		-
Waste management							-	-		-
<b>Other</b>							-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	330	-	24	25	165	(140)	-85%	330
<b>Funded by:</b>										
National Government							-	-		-
Provincial Government							-	-		-
District Municipality							-	-		-
Other transfers and grants							-	-		-
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-	-	-
<b>Public contributions &amp; donations</b>	5						-	-		-
<b>Borrowing</b>	6						-	-		-
<b>Internally generated funds</b>			330		24	25	165	(140)	-85%	330
<b>Total Capital Funding</b>		-	330	-	24	25	165	(140)	-85%	330

### Cash Receipts and Payments

Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>	1								%	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		3,867			680	2,882	1,933	948	49%	3,867
Government - operating		47,753			16	32,154	23,876	8,278	35%	47,753
Government - capital		-			-	0	-	0	0%	-
Interest		115			15	91	58	34	59%	115
Dividends		-			-	0	-	0	0%	-
<b>Payments</b>										
Suppliers and employees		(46,780)			(6,944)	(33,081)	(23,390)	9,691	-41%	(46,780)
Finance charges		(887)			-	-	(443)	(443)	100%	(887)
Transfers and Grants		-			-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	4,068	-	(6,234)	2,046	2,034	12	1%	4,068
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-			-	-	-	-		-
Decrease (Increase) in non-current debtors		-			-	-	-	-		-
Decrease (increase) other non-current receivables		-			-	-	-	-		-
Decrease (increase) in non-current investments		-			-	-	-	-		-
<b>Payments</b>										
Capital assets		(330)			(24)	(28)	(165)	(137)	-100%	(330)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	(330)	-	(24)	(28)	(165)	(137)	-100%	(330)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans					-	-	-	-		-
Borrowing long term/refinancing					-	-	-	-		-
Increase (decrease) in consumer deposits					-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	(2)	-	-	-	(1)	(1)	100%	(2)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	(2)	-	-	-	(1)	(1)	100%	(2)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	3,736	-	(6,258)	2,019	1,868			3,736
Cash/cash equivalents at beginning:			524			524	-			524
Cash/cash equivalents at month/year end:			4,260			2,542	1,868			4,260

### Debtor Age Analysis

DC5 Central Karoo - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2013/14									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200										-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300										-	-		
Receivables from Non-exchange Transactions - Property Rates	1400										-	-		
Receivables from Exchange Transactions - Waste Water Management	1500										-	-		
Receivables from Exchange Transactions - Waste Management	1600										-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700										-	-		
Interest on Arrear Debtor Accounts	1810										-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-		
Other	1900									783	783	783		
<b>Total By Income Source</b>	<b>2000</b>	-	-	-	-	-	-	-	-	<b>783</b>	<b>783</b>	<b>783</b>	-	-
<b>2012/13 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200										-	-		
Commercial	2300										-	-		
Households	2400										-	-		
Other	2500									783	783	783		
<b>Total By Customer Group</b>	<b>2600</b>	-	-	-	-	-	-	-	-	<b>783</b>	<b>783</b>	<b>783</b>	-	-

### Creditor Age Analysis

DC5 Central Karoo - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2013/14									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	524	-	-	-	-	-	-	-	-	524	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>2600</b>	<b>524</b>	-	-	-	-	-	-	-	-	<b>524</b>	-