

Nketoana Local Municipality

Annual Financial Statements for the year ended 30 June 2013

Notes to the Annual Financial Statements

Figures in Rand

56. Statement of comparative and actual information

2013

	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
Financial Performance											
Property rates	13 636 000	2 540 000	16 176 000	-	-	16 176 000	16 194 067	-	18 067	100 %	119 %
Service charges	89 532 000	(4 825 000)	84 707 000	-	-	84 707 000	76 524 578	-	(8 182 422)	90 %	85 %
Investment revenue	1 946 000	(595 000)	1 351 000	-	-	1 351 000	1 501 123	-	150 123	111 %	77 %
Transfers recognised - operational	81 223 000	-	81 223 000	-	-	81 223 000	81 472 817	-	249 817	100 %	100 %
Other own revenue	17 296 000	14 005 000	31 301 000	-	-	31 301 000	20 152 827	-	(11 148 173)	64 %	117 %
Total revenue (excluding capital transfers and contributions)	203 633 000	11 125 000	214 758 000	-	-	214 758 000	195 845 412	-	(18 912 588)	91 %	96 %
Employee costs	(52 629 000)	-	(52 629 000)	-	-	(52 629 000)	(57 012 665)	-	(4 383 665)	108 %	108 %
Remuneration of councillors	(5 080 000)	-	(5 080 000)	-	-	(5 080 000)	(4 924 503)	-	155 497	97 %	97 %
Debt impairment	(10 000 000)	(30 000 000)	(40 000 000)	-	-	(40 000 000)	(44 402 410)	-	(4 402 410)	111 %	444 %
Depreciation and asset impairment	(61 168 000)	(2 000 000)	(63 168 000)	-	-	(63 168 000)	(66 325 752)	-	(3 157 752)	105 %	108 %
Finance charges	(1 080 000)	-	(1 080 000)	-	-	(1 080 000)	(2 254 743)	-	(1 174 743)	209 %	209 %
Bulk purchases	(23 037 000)	(10 008 000)	(33 045 000)	-	-	(33 045 000)	(28 834 798)	-	4 210 202	87 %	125 %
Other expenditure	(39 634 000)	(7 729 000)	(47 363 000)	-	-	(47 363 000)	(65 085 489)	-	(17 722 489)	137 %	164 %

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56. Statement of comparative and actual information (continued)

Total expenditure	(192 628 000)	(49 737 000)	(242 365 000)	-	-	(242 365 000)	(268 840 360)	-	(26 475 360)	111 %	140 %
Surplus/(Deficit)	11 005 000	(38 612 000)	(27 607 000)	-		(27 607 000)	(72 994 948)		(45 387 948)	264 %	(663)%

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56. Statement of comparative and actual information (continued)

	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
Transfers recognised - capital	34 018 000	8 000 000	42 018 000	-		42 018 000	36 764 183		(5 253 817)	87 %	108 %
Contributions recognised - capital and contributed assets	-	-	-	-		-	187 561		187 561	DIV/0 %	DIV/0 %
Surplus (Deficit) after capital transfers and contributions	45 023 000	(30 612 000)	14 411 000	-		14 411 000	(36 043 204)		(50 454 204)	(250)%	(80)%
Surplus/(Deficit) for the year	45 023 000	(30 612 000)	14 411 000	-		14 411 000	(36 043 204)		(50 454 204)	(250)%	(80)%

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56. Statement of comparative and actual information (continued)

	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
Capital expenditure and funds sources											
Total capital expenditure	57 408 000	(5 360 000)	52 048 000	-		52 048 000	52 048 000		-	100 %	91 %
Sources of capital funds											
Transfers recognised - capital	45 545 000	(3 527 000)	42 018 000	-		42 018 000	-		(42 018 000)	- %	- %
Internally generated funds	11 863 000	(1 833 000)	10 030 000	-		10 030 000	-		(10 030 000)	- %	- %
Total sources of capital funds	57 408 000	(5 360 000)	52 048 000	-		52 048 000	-		(52 048 000)	- %	- %

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Annual Financial Statements for the year ended 30 June 2013

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Figures in Rand

56. Statement of comparative and actual information (continued)

	Original budget	Budget adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. council approved policy)	Final budget	Actual outcome	Unauthorised expenditure	Variance	Actual outcome as % of final budget	Actual outcome as % of original budget
Cash flows											
Net cash from (used) operating	54 247 000	(4 527 000)	49 720 000	-		49 720 000	13 712 242		(36 007 758)	28 %	25 %
Net cash from (used) investing	4 718 000	-	4 718 000	-		4 718 000	(40 487 576)		(45 205 576)	(858)%	(858)%
Net cash from (used) financing	(597 000)	-	(597 000)	-		(597 000)	(743 363)		(146 363)	125 %	125 %
Net increase/(decrease) in cash and cash equivalents	58 368 000	(4 527 000)	53 841 000	-		53 841 000	(27 518 697)		(81 359 697)	(51)%	(47)%
Cash and cash equivalents at the beginning of the year	(14 163 000)	-	(14 163 000)	-		(14 163 000)	17 128 369		31 291 369	(121)%	(121)%
Cash and cash equivalents at year end	44 205 000	(4 527 000)	39 678 000	-		39 678 000	(10 390 328)		50 068 328	(26)%	(24)%

All variance more than 10% are consider as material and reason are provided for these variances.

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56. Statement of comparative and actual information (continued)

- **Service charges**

The reason for less collection was due to the fact that there were lots of water restrictions especially at Lindley and Petrustyn and also council anticipated for new township establishment in Petsana and Mamfubedu which will increase our revenue but that never realised

- **Other own revenue**

The reason for this variance is due to the anticipated projects being made through public contributions.

- **Employee costs**

The municipality had an increase in new appointments, most of these occurred after the adjustment budget and also the leave provision and actaries provision that was only provided for at year end

- **Depreciation**

The reason for under budgeting for this item is that this is a provision and it is not really easy to make an accurate estimate as the depreciation for the year is only run at year end where all assets are taken into consideration, and also it might that there were re-classification assets

- **Debt impairment**

The reason for under budgeting for this item is that the status of the debtor might change during or towards end of the year, which could have resulted into the municipality showing the over expenditure

- **Finance charges**

The reason for the over expenditure is due to Grainfields Chicken loan that was not taken into account in the previous financial year

Other expenses

These includes expenditure of operating, electricity on municipal buildings which is not considered to be part of bulk purchases and also the membership fees and professional had a significantly to budgeted.

Nketoana Local Municipality

Appendix A

June 2013

Schedule of external loans as at 30 June 2013

Loan Number	Redeemable	Balance at 30 June 2012	Received during the period	Redeemed written off during the period	Balance at 30 June 2013	Carrying Value of Property, Plant & Equip Rand	Other Costs in accordance with the MFMA Rand
		Rand	Rand	Rand	Rand		
Development Bank of South Africa							
DBSA @ 10.35%	101390/1	8 214 557	-	335 870	7 878 687	-	-
DBSA @ 9.09%	101390/2	1 370 209	-	61 157	1 309 052	-	-
Grainfield Chicken (Pty) Ltd		4 116 392	-	110 798	4 005 594	-	-
		13 701 158	-	507 825	13 193 333	-	-
Total external loans		13 701 158	-	507 825	13 193 333	-	-

Nketoana Local Municipality
Nketoana Local Municipality
Appendix B
June 2013

Analysis of property, plant and equipment as at 30 June 2013
Cost/Revaluation **Accumulated depreciation**

	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Other changes, movements Rand	Closing Balance Rand	Opening Balance Rand	Additions Rand	Depreciation Rand	Transfers Rand	Disposals Rand	Closing Balance Rand	Carrying value Rand
Land and buildings														
Land (Separate for AFS purposes)	150 514 441	-	-	(2 583 593)	-	-	147 930 848	-	-	-	-	-	-	147 930 848
Landfill Sites (Separate for AFS purposes)	-	6 389 365	-	-	-	-	6 389 365	-	1 387 365	-	(1 253 457)	-	133 908	6 523 273
Buildings (Separate for AFS purposes)	81 965 287	167 232	-	-	(3 055 142)	-	79 077 377	-	171 570	(4 697 870)	(38 277 250)	-	(42 803 550)	36 273 827
	232 479 728	6 556 597	-	(2 583 593)	(3 055 142)	-	233 397 590	-	1 558 935	(4 697 870)	(39 530 707)	-	(42 669 642)	190 727 948
Infrastructure														
Roads, Pavements & Bridges	255 130 183	-	-	10 382 328	(45 494 270)	2 963 088	222 981 329	-	7 500	(41 830 693)	-	-	(41 823 193)	181 158 136
Water purification	39 925 885	-	-	5 813 487	(4 279 343)	(177 181)	41 282 848	-	7 395 968	(4 982 460)	32 752 250	(233 436)	34 932 322	76 215 170
Sewerage purification	81 116 386	-	-	3 800 573	(7 740 745)	-	77 176 214	-	42 725	(7 561 185)	1 900 000	-	(5 618 460)	71 557 754
Electricity mains	28 925 162	-	-	-	(1 985 695)	-	26 939 467	-	135 613	(1 985 695)	3 625 000	-	1 774 918	28 714 385
Work in progress	22 187 989	9 528 749	-	(19 996 388)	-	-	11 720 350	-	22 620 558	-	1 253 457	-	23 874 015	35 594 365
	427 285 605	9 528 749	-	-	(59 500 053)	2 785 907	380 100 208	-	30 202 364	(56 360 033)	39 530 707	(233 436)	13 139 602	393 239 810
Community Assets														
Sportsfields and stadium	1 472 506	-	-	-	(196 243)	-	1 276 263	-	-	(245 310)	2 678 062	-	2 432 752	3 709 015
	1 472 506	-	-	-	(196 243)	-	1 276 263	-	-	(245 310)	2 678 062	-	2 432 752	3 709 015

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Appendix B
June 2013

Analysis of property, plant and equipment as at 30 June 2013
Cost/Revaluation **Accumulated depreciation**

	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Other changes, movements Rand	Closing Balance Rand	Opening Balance Rand	Additions Rand	Depreciation Rand	Transfers Rand	Disposals Rand	Closing Balance Rand	Carrying value Rand
Other assets														
Other	8 608 871	2 622 188	-	(2 316 825)	-	-	8 914 234	-	1 260 708	(2 331 401)	-	(17 130)	(1 087 823)	7 826 411
	8 608 871	2 622 188	-	(2 316 825)	-	-	8 914 234	-	1 260 708	(2 331 401)	-	(17 130)	(1 087 823)	7 826 411
Total property plant and equipment														
Land and buildings	232 479 728	6 556 597	-	(2 583 593)	(3 055 142)	-	233 397 590	-	1 558 935	(4 697 870)	(39 530 707)	-	(42 669 642)	190 727 948
Infrastructure	427 285 605	9 528 749	-	-	(59 500 053)	2 785 907	380 100 208	-	30 202 364	(56 360 033)	39 530 707	(233 436)	13 139 602	393 239 810
Community Assets	1 472 506	-	-	-	(196 243)	-	1 276 263	-	-	(245 310)	2 678 062	-	2 432 752	3 709 015
Other assets	8 608 871	2 622 188	-	(2 316 825)	-	-	8 914 234	-	1 260 708	(2 331 401)	-	(17 130)	(1 087 823)	7 826 411
	669 846 710	18 707 534	-	(4 900 418)	(62 751 438)	2 785 907	623 688 295	-	33 022 007	(63 634 614)	2 678 062	(250 566)	(28 185 111)	595 503 184
Agricultural/Biological assets														
Agricultural	67 543	-	(56 343)	-	-	300	11 500	-	-	-	-	-	-	11 500
	67 543	-	(56 343)	-	-	300	11 500	-	-	-	-	-	-	11 500
Intangible assets														
Computers - software & programming	119 162	755 759	-	(156 997)	-	(564 765)	153 159	-	152 147	(148 954)	-	-	3 193	156 352
	119 162	755 759	-	(156 997)	-	(564 765)	153 159	-	152 147	(148 954)	-	-	3 193	156 352
Investment properties														
Investment property	3 195 001	-	-	(118 333)	-	-	3 076 668	-	-	(118 258)	-	-	(118 258)	2 958 410
	3 195 001	-	-	(118 333)	-	-	3 076 668	-	-	(118 258)	-	-	(118 258)	2 958 410
Total														
Land and buildings	232 479 728	6 556 597	-	(2 583 593)	(3 055 142)	-	233 397 590	-	1 558 935	(4 697 870)	(39 530 707)	-	(42 669 642)	190 727 948
Infrastructure	427 285 605	9 528 749	-	-	(59 500 053)	2 785 907	380 100 208	-	30 202 364	(56 360 033)	39 530 707	(233 436)	13 139 602	393 239 810
Community Assets	1 472 506	-	-	-	(196 243)	-	1 276 263	-	-	(245 310)	2 678 062	-	2 432 752	3 709 015
Other assets	8 608 871	2 622 188	-	(2 316 825)	-	-	8 914 234	-	1 260 708	(2 331 401)	-	(17 130)	(1 087 823)	7 826 411
Agricultural/Biological assets	67 543	-	(56 343)	-	-	300	11 500	-	-	-	-	-	-	11 500
Intangible assets	119 162	755 759	-	(156 997)	-	(564 765)	153 159	-	152 147	(148 954)	-	-	3 193	156 352
Investment properties	3 195 001	-	-	(118 333)	-	-	3 076 668	-	-	(118 258)	-	-	(118 258)	2 958 410
	673 228 416	19 463 293	(56 343)	(5 175 748)	(62 751 438)	2 221 442	626 929 622	-	33 174 154	(63 901 826)	2 678 062	(250 566)	(28 300 176)	598 629 446

Nketoana Local Municipality
Appendix E(1)
June 2013

Actual versus Budget(Revenue and Expenditure) for the year ended 30 June 2013

	Current year 2013 Act. Bal.	Current year 2013 Adjusted budget Rand	Variance Rand	Var	Explanation of Significant Variances greater than 10% versus Budget
Revenue					
Property rates	16 194 067	16 176 000	18 067	0,1	
Service charges	76 524 578	84 707 000	(8 182 422)	(9,7)	
Rental of facilities and equipment	415 297	702 000	(286 703)	(40,8)	budgeted looking at the previous rental income performance
Interest received (trading)	16 416 211	16 373 000	43 211	0,3	
Discount received	-	-	-	-	
Recoveries	-	-	-	-	
Fines	115 585	101 721	13 864	13,6	
Other income	1 607 433	14 125 000	(12 517 567)	(88,6)	The municipality over budgeted, and were expecting more project to be receive as public contributions
Government grants	117 791 362	81 223 000	36 568 362	45,0	Incomerecognised after meeting the condition and MIGasnd RBIG
Interest received - investment	1 501 123	1 351 000	150 123	11,1	
Public contributions and donations	2 043 939	-	2 043 939	-	
	232 609 595	214 758 721	17 850 874	8,3	
Expenses					
Personnel	(57 012 659)	(52 629 000)	(4 383 659)	8,3	
Remuneration of councillors	(4 924 503)	(5 080 000)	155 497	(3,1)	
Depreciation	(65 992 159)	(63 168 000)	(2 824 159)	4,5	
Amortisation	-	-	-	-	
Impairments	(333 593)	-	(333 593)	-	
Finance costs	(2 254 743)	(1 080 000)	(1 174 743)	108,8	Finance cost is interest on loan and the discounting of provision of landfill site and post employment benefits
Debt impairment	(44 402 411)	(40 000 000)	(4 402 411)	11,0	Actual write off of indigent contributed to the variance. What was budgeted for was close the expectation on the debtors book. This show a improvement in the recovery of debt.
Repairs and maintenance	(8 761 089)	(9 633 000)	871 911	(9,1)	The variance is due to the the Repairs and Maintanace on roads, gravel roads, water networks and electricity networks
Repairs and maintenance - General	(246 552)	-	(246 552)	-	

Nketoana Local Municipality

Appendix E(1)

June 2013

Actual versus Budget(Revenue and Expenditure) for the year ended 30 June 2013

	Current year 2013 Act. Bal.	Current year 2013 Adjusted budget	Variance	Explanation of Significant Variances greater than 10% versus Budget
Bulk purchases	(28 834 798)	(33 045 000)	4 210 202	(12,7) This is due to the replacement of meters that was installed in Ntha, we decreased our expensidure and so as our electricity losses
Contracted Services	(12 622 882)	(10 627 000)	(1 995 882)	18,8 Expenditure is include under general expenses.
Grants and subsidies paid	-	-	-	-
General Expenses	(43 454 964)	(36 736 000)	(6 718 964)	18,3 This is due to the following expenditures,electricity charges on municipal buildings, professional fees, legal fees, and operating lease of fleet and equipment.
	(268 840 353)	(251 998 000)	(16 842 353)	6,7
Other revenue and costs				
Gain or loss on disposal of assets and liabilities	102 341	-	102 341	-
Fair value adjustments	85 220	-	85 220	-
	187 561	-	187 561	-
Net surplus/ (deficit) for the year	(36 043 197)	(37 239 279)	1 196 082	(3,2)

Nketoana Local Municipality
Appendix E
Disclosures of Grants and Subsidies in terms of Section 123 MFMA, 56 of 2003
 June 2013

Name of Grants	Quarterly Receipts			Quarterly Expenditure				Grants and Subsidies delayed / withheld	Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act
	Jul	Jan	Apr	Jul	Oct	Jan	Apr			
RBIG	-	1 570 941	1 265 826	-	-	1 361 404	1 475 363	-		Yes
MSIG	800 000	-	-	411 796	335 135	204 183	-	-	an over expenditure on the grant, will be moved to own funds of the municipality	Yes
MFMG	1 500 000	-	-	77 859	368 879	1 011 076	372 981	-	This shows as an over expenditure on the grant, but there was an opening balance of R511491	Yes
MIG	16 189 000	15 474 000	2 355 000	3 232 814	4 922 491	7 589 552	18 273 143	-		Yes
EQUITABLE SHARE	32 472 000	25 902 000	19 483 000	-	-	-	-	76 000	The letter from Treasury was received indicating the R76000 that was withheld was in relation to the unspent grant of MFMG for previous financial years	Yes
	50 961 000	42 946 941	23 103 826	3 722 469	5 626 505	10 166 215	20 121 487	76 000		

Note: A municipality should provide additional information on how a grant was spent per Vote. This excludes allocations from the Equitable Share.

Nketoana Local Municipality

Appendix G1

**Budgeted Financial Performance (revenue and expenditure by standard classification)
for the year ended 30 June 2013**

	2013/2012					2012/2011					Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome	
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget					Actual Outcome as % of Original Budget
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Revenue - Standard															
Governance and administration	110 653 000	14 002 000	124 655 000	-		124 655 000	153 243 369		28 588 369	123 %	138 %				117 126 534
Executive and council	-	-	-	-		-	-		-	DIV/0 %	DIV/0 %				-
Budget and treasury office	96 455 000	27 734 000	124 189 000	-		124 189 000	152 849 254		28 660 254	123 %	158 %				117 126 534
Corporate services	14 198 000	(13 732 000)	466 000	-		466 000	394 115		(71 885)	85 %	3 %				-
Community and public safety	3 448 000	(2 912 000)	536 000	-		536 000	2 591 700		2 055 700	484 %	75 %				15 225 518
Community and social services	3 448 000	(3 013 000)	435 000	-		435 000	2 591 700		2 156 700	596 %	75 %				15 029 668
Sport and recreation	-	-	-	-		-	-		-	DIV/0 %	DIV/0 %				-
Public safety	-	101 000	101 000	-		101 000	-		(101 000)	- %	DIV/0 %				195 850
Housing	-	-	-	-		-	-		-	DIV/0 %	DIV/0 %				-
Health	-	-	-	-		-	-		-	DIV/0 %	DIV/0 %				-
Economic and environmental services	-	-	-	-		-	717		717	DIV/0 %	DIV/0 %				3 526 673
Planning and development	-	-	-	-		-	717		717	DIV/0 %	DIV/0 %				555 548
Road transport	-	-	-	-		-	-		-	DIV/0 %	DIV/0 %				2 971 125
Environmental protection	-	-	-	-		-	-		-	DIV/0 %	DIV/0 %				-
Trading services	89 532 000	(231 000)	89 301 000	-		89 301 000	76 773 809		(12 527 191)	86 %	86 %				81 410 676
Electricity	30 548 000	(2 096 000)	28 452 000	-		28 452 000	30 170 899		1 718 899	106 %	99 %				28 050 580
Water	30 278 000	821 000	31 099 000	-		31 099 000	24 268 137		(6 830 863)	78 %	80 %				33 601 718
Waste water management	13 149 000	1 308 000	14 455 000	-		14 455 000	11 292 399		(3 162 601)	78 %	86 %				19 758 378
Waste management	15 557 000	(262 000)	15 295 000	-		15 295 000	11 042 374		(4 252 626)	72 %	71 %				-
Other	-	267 000	267 000	-		267 000	-		(267 000)	- %	DIV/0 %				-
Other	-	267 000	267 000	-		267 000	-		(267 000)	- %	DIV/0 %				-
Total Revenue - Standard	203 633 000	11 126 000	214 759 000	-		214 759 000	232 609 595		17 850 595	108 %	114 %				217 289 401

Nketoana Local Municipality

Appendix G1

Budgeted Financial Performance (revenue and expenditure by standard classification)
for the year ended 30 June 2013

	2013/2012								2012/2011						
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Expenditure - Standard															
Governance and administration	74 127 000	59 187 000	133 314 000	-	-	133 314 000	86 127 104	(47 186 896)	(47 186 896)	65 %	116 %	1 077 651	-	(1 077 651)	46 465 850
Executive and council	15 407 000	901 000	16 308 000	-	-	16 308 000	18 125 578	1 817 578	1 817 578	111 %	118 %	433 028	-	(433 028)	16 281 708
Budget and treasury office	35 474 000	68 453 000	103 927 000	-	-	103 927 000	47 190 509	(56 736 491)	(56 736 491)	45 %	133 %	342 675	-	(342 675)	30 184 142
Corporate services	23 246 000	(10 167 000)	13 079 000	-	-	13 079 000	20 811 017	7 732 017	7 732 017	159 %	90 %	301 948	-	(301 948)	-
Community and public safety	6 810 000	5 641 000	12 451 000	-	-	12 451 000	18 317 319	5 866 319	5 866 319	147 %	269 %	192 527	-	(192 527)	33 939 565
Community and social services	3 372 000	6 350 000	9 722 000	-	-	9 722 000	13 417 830	3 695 830	3 695 830	138 %	398 %	124 791	-	(124 791)	30 959 400
Sport and recreation	-	-	-	-	-	-	1 695 332	1 695 332	1 695 332	DIV/0 %	DIV/0 %	38 132	-	(38 132)	267 634
Public safety	3 438 000	(709 000)	2 729 000	-	-	2 729 000	3 204 157	475 157	475 157	117 %	93 %	29 604	-	(29 604)	2 712 531
Housing	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Economic and environmental services	41 867 000	(30 511 000)	11 356 000	-	-	11 356 000	56 830 274	45 474 274	45 474 274	500 %	136 %	151 541	-	(151 541)	47 843 979
Planning and development	12 567 000	(7 137 000)	5 430 000	-	-	5 430 000	4 868 173	(561 827)	(561 827)	90 %	39 %	105 325	-	(105 325)	5 680
Road transport	29 300 000	(23 374 000)	5 926 000	-	-	5 926 000	51 962 101	46 036 101	46 036 101	877 %	177 %	46 216	-	(46 216)	47 838 299
Environmental protection	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Trading services	69 825 000	15 419 000	85 244 000	-	-	85 244 000	107 378 102	20 888 961	22 134 102	126 %	154 %	339 906	-	(339 906)	93 516 638
Electricity	29 898 000	13 504 000	43 402 000	-	-	43 402 000	44 086 146	(560 995)	684 146	102 %	147 %	75 274	-	(75 274)	30 528 617
Water	17 321 000	2 196 000	19 517 000	-	-	19 517 000	27 674 566	8 157 566	8 157 566	142 %	160 %	89 468	-	(89 468)	21 658 808
Waste water management	14 435 000	(2 611 000)	11 824 000	-	-	11 824 000	22 691 682	10 867 682	10 867 682	192 %	157 %	123 131	-	(123 131)	23 479 158
Waste management	8 171 000	2 330 000	10 501 000	-	-	10 501 000	12 925 708	2 424 708	2 424 708	123 %	158 %	52 033	-	(52 033)	17 850 055
Other	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Total Expenditure - Standard	192 629 000	49 736 000	242 365 000	-	-	242 365 000	268 652 799	25 042 658	26 287 799	111 %	139 %	1 761 625	-	(1 761 625)	221 766 032
Surplus/(Deficit) for the year	11 004 000	(38 610 000)	(27 606 000)	-	-	(27 606 000)	(36 043 204)		(8 437 204)	131 %	(328)%				(4 476 631)

Nketoana Local Municipality
Appendix G2
Budgeted Financial Performance (revenue and expenditure by municipal vote)
for the year ended 30 June 2013

	2013/2012									2012/2011					
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Revenue by Vote															
Executive and Council - Vote1	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Finance and Admin - Vote2	110 653 000	14 002 000	124 655 000	-	-	124 655 000	153 430 930	28 775 930	23 %	123 %	139 %	-	-	117 126 534	
Waste Management - Vote3	15 557 000	(262 000)	15 295 000	-	-	15 295 000	11 486 420	(3 808 580)	75 %	74 %	75 %	-	-	19 758 378	
Community Social and Services - Vote4	3 448 000	(3 080 000)	368 000	-	-	368 000	2 591 700	2 223 700	704 %	75 %	75 %	-	-	15 225 518	
Economic and Environment - Vote5	-	435 000	435 000	-	-	435 000	717	(434 283)	- %	DIV/0 %	DIV/0 %	-	-	3 526 673	
Water - Vote6	30 278 000	821 000	31 099 000	-	-	31 099 000	23 824 091	(7 274 909)	77 %	77 %	79 %	-	-	33 601 718	
Electricity - Vote7	30 548 000	(2 096 000)	28 452 000	-	-	28 452 000	30 170 899	1 718 899	106 %	99 %	99 %	-	-	28 050 580	
Sewerage - Vote8	13 149 000	1 306 000	14 455 000	-	-	14 455 000	11 292 399	(3 162 601)	78 %	86 %	86 %	-	-	-	
Example 9 - Vote9	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Example 10 - Vote10	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Example 11 - Vote11	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Example 12 - Vote12	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Example 13 - Vote13	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Example 14 - Vote14	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Example 15 - Vote15	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Total Revenue by Vote	203 633 000	11 126 000	214 759 000	-	-	214 759 000	232 797 156	18 038 156	108 %	114 %				217 289 401	
Expenditure by Vote to be appropriated															
Executive and Council - Vote1	15 407 000	902 000	16 309 000	-	-	16 309 000	18 125 578	1 816 578	111 %	118 %	433 028	-	(433 028)	16 281 708	
Finance and Admin - Vote2	58 720 000	58 286 000	117 006 000	-	-	117 006 000	68 001 526	(49 004 474)	58 %	116 %	644 823	-	(644 823)	30 184 142	
Waste Management - Vote3	8 171 000	2 330 000	10 501 000	-	-	10 501 000	12 925 708	2 424 708	123 %	158 %	52 033	-	(52 033)	17 850 055	
Community social services -Vote 4	6 160 000	1 423 000	7 583 000	-	-	7 583 000	18 317 319	10 734 319	242 %	297 %	192 527	-	(192 527)	33 939 565	
Economic and Environment - Vote5	42 517 000	(26 293 000)	16 224 000	-	-	16 224 000	58 262 976	42 038 976	359 %	137 %	151 541	-	(151 541)	47 843 979	
Water - Vote6	17 321 000	2 196 000	19 517 000	-	-	19 517 000	27 674 566	8 157 566	142 %	160 %	89 468	-	(89 468)	21 658 808	
Electricity - Vote7	29 898 000	13 504 000	43 402 000	-	-	43 402 000	42 841 005	(560 995)	99 %	143 %	75 273	-	(75 273)	30 528 617	
Sewerage - Vote8	14 435 000	(2 611 000)	11 824 000	-	-	11 824 000	22 691 682	10 867 682	192 %	157 %	123 131	-	(123 131)	23 479 158	
Example 9 - Vote9	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Example 10 - Vote10	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Example 11 - Vote11	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Example 12 - Vote12	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Example 13 - Vote13	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Example 14 - Vote14	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Example 15 - Vote15	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	DIV/0 %	-	-	-	
Total Expenditure by Vote	192 629 000	49 737 000	242 366 000	-	-	242 366 000	268 840 360	26 474 360	111 %	140 %	1 761 624	-	(1 761 624)	221 766 032	
Surplus/(Deficit) for the year	11 004 000	(38 611 000)	(27 607 000)	-	-	(27 607 000)	(36 043 204)	(8 436 204)	131 %	(328)%				(4 476 631)	

Nketoana Local Municipality
Appendix G3
Budgeted Financial Performance (revenue and expenditure)
for the year ended 30 June 2013

	2013/2012					2012/2011									
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Revenue By Source															
Property rates	13 636 000	2 540 000	16 176 000	-	-	16 176 000	16 194 067	-	18 067	100 %	119 %	-	-	-	11 008 056
Service charges - electricity revenue	30 548 000	(6 690 000)	23 858 000	-	-	23 858 000	29 513 657	-	5 655 657	DIV/0 %	DIV/0 %	-	-	-	25 656 300
Service charges - water revenue	30 278 000	821 000	31 099 000	-	-	31 099 000	24 247 485	-	(6 851 515)	124 %	97 %	-	-	-	26 188 237
Service charges - sanitation revenue	13 149 000	1 306 000	14 455 000	-	-	14 455 000	11 279 735	-	(3 175 265)	78 %	80 %	-	-	-	11 143 881
Service charges - refuse revenue	15 557 000	(262 000)	15 295 000	-	-	15 295 000	11 483 701	-	(3 811 299)	75 %	74 %	-	-	-	11 605 093
Revolvers on bad debts	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	8 353 558
Rental of facilities and equipment	557 000	145 000	702 000	-	-	702 000	415 297	-	(286 703)	59 %	75 %	-	-	-	323 901
Interest earned - external investments	1 946 000	(595 000)	1 351 000	-	-	1 351 000	1 501 123	-	150 123	111 %	77 %	-	-	-	962 951
Interest earned - outstanding debtors	13 211 000	3 162 000	16 373 000	-	-	16 373 000	16 416 211	-	43 211	100 %	124 %	-	-	-	15 529 229
Dividends received	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	7 654
Fines	215 000	(114 000)	101 000	-	-	101 000	115 585	-	14 585	114 %	54 %	-	-	-	195 850
Public contributions	-	-	-	-	-	-	2 043 939	-	2 043 939	DIV/0 %	DIV/0 %	-	-	-	10 441 162
Agency services	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Transfers recognised - operational	81 223 000	-	81 223 000	-	-	81 223 000	117 791 362	-	36 568 362	145 %	145 %	-	-	-	93 689 626
Other revenue	3 313 000	10 812 000	14 125 000	-	-	14 125 000	1 607 433	-	(12 517 567)	11 %	49 %	-	-	-	2 034 288
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	203 633 000	11 125 000	214 758 000	-	-	214 758 000	232 609 595	-	17 851 595	108 %	114 %	-	-	-	217 139 786

Nketoana Local Municipality
Appendix G3
Budgeted Financial Performance (revenue and expenditure)
for the year ended 30 June 2013

	2013/2012								2012/2011						
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Expenditure By Type															
Employee related costs	52 629 000	-	52 629 000	-	-	52 629 000	57 012 665	3 761 155	4 383 665	108 %	108 %	1 376 640	-	(1 376 640)	46 120 645
Remuneration of councillors	5 080 000	-	5 080 000	-	-	5 080 000	4 924 503	467 013	(155 497)	97 %	97 %	68 985	-	(68 985)	4 826 985
Debt impairment	10 000 000	30 000 000	40 000 000	-	-	40 000 000	44 402 410	4 736 003	4 402 410	111 %	444 %	10 555 574	-	(10 555 574)	43 155 573
Depreciation & asset impairment	61 168 000	2 000 000	63 168 000	-	-	63 168 000	66 325 752	1 739 551	3 157 752	105 %	108 %	1 006 846	-	(1 006 846)	63 963 155
Finance charges	1 080 000	-	1 080 000	-	-	1 080 000	2 254 743	910 427	1 174 743	209 %	209 %	528 917	-	(528 917)	1 418 917
Bulk purchases	23 037 000	10 008 000	33 045 000	-	-	33 045 000	28 834 798	(4 210 202)	(4 210 202)	87 %	125 %	(6 784 796)	-	6 784 796	17 391 204
Other materials	9 633 000	-	9 633 000	-	-	9 633 000	12 622 881	(833 991)	2 989 881	131 %	131 %	1 380 882	-	(1 380 882)	10 510 882
Contracted services	9 227 000	1 400 000	10 627 000	-	-	10 627 000	9 007 640	(5 491 522)	(1 619 360)	85 %	98 %	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Other expenditure	20 774 000	6 329 000	27 103 000	-	-	27 103 000	43 454 968	24 093 613	16 351 968	160 %	209 %	13 296 974	-	(13 296 974)	34 348 715
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Total Expenditure	192 628 000	49 737 000	242 365 000	-	-	242 365 000	268 840 360	25 172 047	26 475 360	111 %	140 %	21 430 022	-	(21 430 022)	221 736 076
Surplus/(Deficit)	11 005 000	(38 612 000)	(27 607 000)	-	-	(27 607 000)	(36 230 765)	(25 172 047)	(8 623 765)	131 %	(329)%	(21 430 022)	-	21 430 022	(4 596 290)
Transfers recognised - capital	34 018 000	8 000 000	42 018 000	-	-	42 018 000	-	-	(42 018 000)	- %	- %	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	45 023 000	(30 612 000)	14 411 000	-	-	14 411 000	(36 230 765)	-	(50 641 765)	(251)%	(80)%	-	-	-	(4 596 290)
Gains on disposal of assets and liabilities	-	-	-	-	-	-	102 341	-	102 341	DIV/0 %	DIV/0 %	-	-	-	(29 956)
.	45 023 000	(30 612 000)	14 411 000	-	-	14 411 000	(36 128 424)	-	(50 539 424)	(251)%	(80)%	-	-	-	(4 626 246)
Fair value adjustment	-	-	-	-	-	-	85 220	-	85 220	DIV/0 %	DIV/0 %	-	-	-	149 615
Surplus/(Deficit) attributable to municipality	45 023 000	(30 612 000)	14 411 000	-	-	14 411 000	(36 043 204)	-	(50 454 204)	(250)%	(80)%	-	-	-	(4 476 631)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Surplus/(Deficit) for the year	45 023 000	(30 612 000)	14 411 000	-	-	14 411 000	(36 043 204)	-	(50 454 204)	(250)%	(80)%	-	-	-	(4 476 631)

Nketoana Local Municipality
Appendix G4
Budgeted Capital Expenditure by vote, standard classification and funding
for the year ended 30 June 2013

	2013/2012								2012/2011						
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Capital expenditure - Vote															
Multi-year expenditure															
Executive and Council	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Finance and Admin	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Community social services	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Economic and Environment services	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 9 - Vote9	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 10 - Vote10	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 11 - Vote11	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 12 - Vote12	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 13 - Vote13	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 14 - Vote14	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 15 - Vote15	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Single-year expenditure															
Executive and Council - Vote1	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	151 514
Finance and Admin - Vote2	900 000	(250 000)	650 000	-	-	650 000	782 465	-	132 465	120 %	87 %	-	-	-	1 481 064
Community social services - Vote3	-	3 783 000	3 783 000	-	-	3 783 000	1 855 896	-	(1 927 104)	49 %	DIV/0 %	-	-	-	193 597
Waste Management - Vote4	6 037 000	1 769 000	7 806 000	-	-	7 806 000	1 846 254	-	(5 959 746)	24 %	31 %	-	-	-	7 987 397
Economic and Environment Services - Vote5	6 680 000	2 604 000	9 284 000	-	-	9 284 000	16 435 107	-	7 151 107	177 %	246 %	-	-	-	4 316 623
Water - Vote6	28 047 000	(5 621 000)	22 426 000	-	-	22 426 000	9 533 037	-	(12 892 963)	43 %	34 %	-	-	-	9 404 924
Electricity - Vote7	3 550 000	1 350 000	4 900 000	-	-	4 900 000	8 874 542	-	3 974 542	181 %	250 %	-	-	-	2 361 955
Waste Water Management - Vote8	12 194 000	(8 994 000)	3 200 000	-	-	3 200 000	2 730 438	-	(469 562)	85 %	22 %	-	-	-	8 528 739
Example 9 - Vote9	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 10 - Vote10	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 11 - Vote11	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 12 - Vote12	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 13 - Vote13	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 14 - Vote14	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Example 15 - Vote15	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Capital single-year expenditure sub-total	57 408 000	(5 359 000)	52 049 000	-	-	52 049 000	42 057 739	-	(9 991 261)	81 %	73 %	-	-	-	-
Total Capital Expenditure - Vote	57 408 000	(5 359 000)	52 049 000	-	-	52 049 000	42 057 739	-	(9 991 261)	81 %	73 %	-	-	-	-

Nketoana Local Municipality
Appendix G4
Budgeted Capital Expenditure by vote, standard classification and funding
for the year ended 30 June 2013

	2013/2012								2012/2011						
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Shifting of funds (i.t.o. s31 of the MFMA)	Virement (i.t.o. Council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Capital Expenditure - Standard															
Governance and administration	900 000	(250 000)	650 000	-	-	650 000	782 465	-	132 465	120 %	87 %	-	-	-	1 632 578
Executive and council	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	151 514
Budget and treasury office	650 000	-	650 000	-	-	650 000	477 829	-	(172 171)	74 %	74 %	-	-	-	1 048 963
Corporate services	250 000	(250 000)	-	-	-	-	304 636	-	304 636	DIV/0 %	122 %	-	-	-	432 101
Community and public safety	-	3 783 000	3 783 000	-	-	3 783 000	1 855 896	-	(1 927 104)	49 %	DIV/0 %	-	-	-	193 597
Community and social services	-	-	-	-	-	-	217 350	-	217 350	DIV/0 %	DIV/0 %	-	-	-	193 597
Sport and recreation	-	3 783 000	3 783 000	-	-	3 783 000	1 638 546	-	(2 144 454)	43 %	DIV/0 %	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Economic and environmental services	6 680 000	2 603 000	9 283 000	-	-	9 283 000	16 435 107	-	7 152 107	177 %	246 %	-	-	-	4 316 623
Planning and development	-	-	-	-	-	-	86 020	-	86 020	DIV/0 %	DIV/0 %	-	-	-	-
Road transport	6 680 000	2 603 000	9 283 000	-	-	9 283 000	16 349 087	-	7 066 087	176 %	245 %	-	-	-	4 316 623
Environmental protection	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Trading services	49 828 000	(11 496 000)	38 332 000	-	-	38 332 000	22 984 271	-	(15 347 729)	60 %	46 %	-	-	-	28 283 015
Electricity	3 550 000	1 350 000	4 900 000	-	-	4 900 000	8 874 542	-	3 974 542	181 %	250 %	-	-	-	2 361 955
Water	28 047 000	(5 621 000)	22 426 000	-	-	22 426 000	9 533 037	-	(12 892 963)	43 %	34 %	-	-	-	9 404 924
Waste water management	12 194 000	(8 994 000)	3 200 000	-	-	3 200 000	2 730 438	-	(469 562)	85 %	22 %	-	-	-	8 528 739
Waste management	6 037 000	1 769 000	7 806 000	-	-	7 806 000	1 846 254	-	(5 959 746)	24 %	31 %	-	-	-	7 987 397
Other	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Total Capital Expenditure - Standard	57 408 000	(5 360 000)	52 048 000	-	-	52 048 000	42 057 739	-	(9 990 261)	81 %	73 %	-	-	-	34 425 813
Funded by:															
National Government	45 545 000	(3 527 000)	42 018 000	-	-	42 018 000	36 764 183	-	(5 253 817)	87 %	81 %	-	-	-	22 743 323
Provincial Government	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Transfers recognised - capital	45 545 000	(3 527 000)	42 018 000	-	-	42 018 000	36 764 183	-	(5 253 817)	87 %	81 %	-	-	-	22 743 323
Public contributions & donations	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-	-	-	-
Internally generated funds	11 863 000	(1 833 000)	10 030 000	-	-	10 030 000	5 293 556	-	(4 736 444)	53 %	45 %	-	-	-	11 682 490
Total Capital Funding	57 408 000	(5 360 000)	52 048 000	-	-	52 048 000	42 057 739	-	(9 990 261)	81 %	73 %	-	-	-	34 425 813

Nketoana Local Municipality
Appendix G5
Budgeted Cash Flows
for the year ended 30 June 2013

	2013/2012					2012			
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of the MFMA)	Final adjustments budget	Final Budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand	Rand
Cash flow from operating activities									
Receipts									
Ratepayers and other	103 940 000	-	103 940 000	103 940 000	55 712 321	(48 227 679)	54 %	54 %	47 060 684
Government - operating	81 233 000	-	81 233 000	81 233 000	81 288 442	55 442	100 %	100 %	70 946 303
Government - capital	46 545 000	(4 527 000)	42 018 000	42 018 000	36 764 183	(5 253 817)	87 %	79 %	22 743 323
Interest	15 157 000	-	15 157 000	15 157 000	1 501 123	(13 655 877)	10 %	10 %	962 951
Dividends	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-
Payments									
Suppliers and employees	(191 548 000)	-	(191 548 000)	(191 548 000)	(160 608 329)	30 939 671	84 %	84 %	(109 576 006)
Finance charges	(1 080 000)	-	(1 080 000)	(1 080 000)	(945 498)	134 502	88 %	88 %	(986 333)
Transfers and Grants	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-
Net cash flow from/used operating activities	54 247 000	(4 527 000)	49 720 000	49 720 000	13 712 242	(36 007 758)	28 %	25 %	31 150 922
Cash flow from investing activities									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	352 907	352 907	DIV/0 %	DIV/0 %	27 500
Decrease (Increase) in non-current debtors	5 048 000	-	5 048 000	5 048 000	-	(5 048 000)	- %	- %	-
Decrease (increase) other non-current receivables	(178 000)	-	(178 000)	(178 000)	-	178 000	- %	- %	-
Decrease (increase) in non-current investments	(152 000)	-	(152 000)	(152 000)	(23 545)	128 455	15 %	15 %	(27 365)
Payments									
Capital assets	-	-	-	-	(40 816 938)	(40 816 938)	DIV/0 %	DIV/0 %	(23 985 761)
Net cash flow from/used investing activities	4 718 000	-	4 718 000	4 718 000	(40 487 576)	(45 205 576)	(858)%	(858)%	(23 985 626)
Cash flow from financing activities									
Receipts									
Short term loans	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-
Borrowing long term/refinancing	-	-	-	-	-	-	DIV/0 %	DIV/0 %	-
Increase (decrease) in consumer deposits	(253 000)	-	(253 000)	(253 000)	-	253 000	- %	- %	-
Payments									
Repayment of borrowing	(344 000)	-	(344 000)	(344 000)	(743 363)	(399 363)	216 %	216 %	(194 527)
Net cash flow from/used financing activities	(597 000)	-	(597 000)	(597 000)	(743 363)	(146 363)	125 %	125 %	(194 527)
Net increase/(decrease) in cash held	58 368 000	(4 527 000)	53 841 000	53 841 000	(27 518 697)	(81 359 697)	(51)%	(47)%	6 970 769
Cash/cash equivalents at the year begin:									10 157 600
Cash/cash equivalents at the year end:	58 368 000	(4 527 000)	53 841 000	53 841 000	(27 518 697)	(81 359 697)	(51)%	(47)%	