

# MANGAUNG METROPOLITAN MUNICIPALITY



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## **PART 1 – ANNUAL BUDGET**

### **1. EXECUTIVE MAYOR'S REPORT**

To be tabled in Council under a separate cover.

### **2. EXECUTIVE SUMMARY**

#### **INTRODUCTION AND BACKGROUND**

The purpose of the 2012/13 – 2014/15 MTREF budget is to comply with the MFMA (No 56 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP Strategy which is informed by our development agenda and community/stakeholder inputs.

#### **2.1 METRO STATUS**

The municipality has with effect from 18 May 2011 operated as a newly designated metropolitan municipality, having successfully intergraded with the then Motheo District Municipality. The municipality is however embarked on a process of changing or transforming itself to can fully discharge its statutory mandate as a metropolitan municipality. The following transformational changes have been undertaken to date within the municipality:

##### Staff and Budget Structure

- a. The new Executive Management Team was appointed with effect from the 1<sup>st</sup> November 2011, with only three members of the former local municipality's administrative heads being reappointed;
- b. The new organisational structure was developed and approved by Council on the 5<sup>th</sup> March 2012;
- c. The number of the municipal votes (directorates) was increased from the current year's (2011/12) eight to nine with effect from 1<sup>st</sup> July 2012.
- d. The Housing sub- directorate within the former Economic Development and Planning Directorate, has been elevated into a fully fledged Human Settlement and Housing directorate;
- e. The Regional Operations division has been dissolved and replaced by the newly created Strategic Projects and Service Delivery Regulations division and
- f. The placement of the former Mangaung Local and Motheo District Municipality's staff on the new metro staff establishment is to be undertaken from the 1<sup>st</sup> July 2012.

##### Services and Tariff structure

Included in the draft budget submission are the proposed amendments to the Tariff Policy. Key amendments to the policy as stipulated, is to introduce the following changes:

- a. Introduction of the fifth layer from the current four layer, including configuration of step water tariff;
- b. Change the basis of the sanitation fee levy from a fixed rate to a water consumption based tariff;
- c. Introduction of the Refuse Removal Tariff based on the size of the erven for residential purposes and a fixed flat rate for commercial properties.

#### **2.2 PAST AND CURRENT PERFORMANCE, ACHIEVEMENTS AND CHALLENGES (BUDGET IMPLEMENTATION)**

Outlined below is a summary outlining the history of the municipality's tract record of managing its capital budget over the years, as well as providing a synopsis of the challenges facing the municipality.

##### **2.2.1 PAST PERFORMANCE AND SPENDING LEVELS**

## 1. Performance: Budget vs. Actual – Capital Expenditure

Financial Year	Approved Budget	Adjusted Budget	Actual Expenditure	% Spent App Budget	% Spent Adj Budget
	R	R	R	%	%
2005/06	262,468,330	318,721,698	251,730,994	95.91	78.98
2006/07	451,947,760	412,597,773	353,135,364	78.14	85.59
2007/08	673,559,930	771,609,379	554,186,629	82.28	71.82
2008/09	727,433,917	880,865,907	586,465,952	80.62	66.58
2009/10	841,738,170	928,321,425	702,491,263	83.46	75.67
2010/11	373,255,940	797,710,869	465,855,636	124.81	58.40

The municipality has maintained an actual average spending level of 89.86% against the approved budget over the past five (5) years. The average spending in terms of the adjustment budget has been 71.61%. It therefore means that Mangaung has not succeeded in managing the adjustment budget process well.

## 2. Source of Funding

The Capital budget projects of the municipality have been funded as follows over the years:

Funding Source	2006/07	2007/08	2008/09	2009/2010	2010/11
	R	R	R	R	R
MIG	88,965,541	163,645,812	98,135,428	53,422,457	142,758,205
DME	3,61,934	3,305,263	27,575,935	2,535,502	2,368,980
CRR	240,715,568	216,745,012	173,268,045	253,195,698	161,419,131
Public Contributions & Donations	11,468,317	20,768,284	11,856,906	12,562,390	13,195,438
Other Grants & Subsidies	7,015,517	147,192,772	264,347,019	354,548,228	113,983,127
Revenue / Surplus	1,359,486	2,529,486	11,2825,619	26,226,989	3,783,2165
<b>TOTAL</b>	<b>353,135,364</b>	<b>554,186,629</b>	<b>586,465,952</b>	<b>702,491,263</b>	<b>459,767,485</b>

## 3. Capital Expenditure per Category

The table below indicates the municipality's utilisation of its capital expenditure over the years.

Capital Expenditure per Category	Actual 2007/08	Actual 2008/09	Actual 2009/2010	Actual 2010/2011
	R	R	R	R
<b>Infrastructure</b>				
Roads, Pavements, Bridges & Storm Water	86,818,450	95,472,607	247,258,673	131,765,156
Water Reservoirs & Reticulation	20,496,715	23,021,212	24,330,742	21,952,582
Car Parks, Bus Terminals & Taxi Ranks	6,383,823	43,466,768	131,101,370	161,653,044
Electricity Reticulation	64,790,424	80,543,644	102,075,061	40,284,198
Sewerage Purification & Reticulation	175,055,647	113,425,821	30,546,478	70,278,215
Housing	9,044,240	327,402	17,037,116	5,308,222
Street Lighting	509,129	6,590,000	4,035,088	-
Refuse Sites	491,414	-	873,825	5,562,511
Other	2,796,374	2,186,260	15,740,175	-
<b>Sub-total Infrastructure</b>	<b>366,386,216</b>	<b>365,033,714</b>	<b>572,998,528</b>	<b>436,803,927</b>
<b>Community &amp; Social Development</b>				
Establishment of Parks & Gardens	2,390,049	28,394	-	-
Sportsfields	123,794,300	160,289,936	56,732,367	8,779,971
Community Halls	149	-	-	-
Libraries	385,656	-	-	-
Recreation Facilities	5,969,193	5,501	507,891	2,955,032
Clinics	9	-	-	-
	2,282,069	977,262	180,553	81,066
<b>Sub-total Community</b>	<b>134,821,425</b>	<b>161,301,093</b>	<b>57,420,811</b>	<b>11,816,070</b>
<b>Heritage Assets</b>				
Investment Properties	-	-	-	-
<b>Sub-total Investment Properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Assets</b>				

Other motor vehicles	4,802,973	224,860	8,951,747	1,831,480
Plant & Equipment	13,117,831	4,148,275	8,946,579	1,147,533
Office Equipment	2,289,249	27,089,156	10,667,292	5,001,130
Markets	2,325,861	-	-	127,668
Security Measures	11,584,265	11,726,684	24,943,087	2,940,348
Other Land & Buildings	101,224,147	2,096,017	269,908	99,328
Other	6,917,856	484,100	-	-
Sub-total Other Assets	51,282,181	45,760,333	53,788,613	11,147,488
Specialised Vehicles				
Refuse	19,923	5,645,036	7,360,335	-
Fire	870,412	2,697,104	10,922,979	-
Buses	292	-	-	-
Sub-total Specialised Vehicles	890,627	8,342,140	18,283,314	-
TOTAL	554,186,628	586,465,952	702,491,264	459,767,488

## 2.2.2 PRESSURES FACING THE MUNICIPALITY

- Higher levels of expenditure (operating and capital) than revenue received;
- Deteriorating debtors book over the years. Increase in the debtors book from R 1 143,99 million in June 2010 to R 1 215,25 million in June 2011, representing an increase of 6.23% (R71,26 million) over a twelve (12) months period. Of the indicated outstanding debtor's amount, household consumers constitute 63.95% of the debtors book, of which the extend on the debt impairment is 78.96%
- Over reliance on conditional grants, instead of using own funds to fund capital expenditure projects.
- Low rate of expenditure on conditional grants experienced by the municipality.
- Less than satisfactory expenditure on capital projects. The municipality has consistently failed to spent more than 95% of its capital budget, with only 58.4% spent for the 2010/11 financial year.
- Increasing pressure on the repairs and maintenance budget due to ageing infrastructure and an inherited massive service delivery backlogs to be eradicated.
- Maintenance backlogs in respect of service delivery infrastructure and utilities.
- The low collection rate impacting on more Provision for bad debt.
- The disclaimer of opinion that the municipality received for the 2008/09, 2009/10 and 2010/2011 financial years, largely as a result of a qualification on Property, Plant & Equipment compliant asset register and lack of supporting documentation.
- Backlogs – although the Municipality is delivering on backlogs, the problem is exacerbated by the influx of farm workers into the urban areas. The eradication is long-term in nature, requiring possibly a 20 to 30 year period.
- The Municipality's infrastructure needs are enormous – the challenge is to balance the demands for service with the available resources.
- Eliminating service delivery backlogs requirements are in excess of R 8.5 billion. This will be compounded by the phenomenon of urbanisation.

## 2.2.3 FINANCIAL MANAGEMENT CAPABILITIES

### Credit Rating

The Mangaung Local Municipality was awarded the following credit rating by Global Credit Rating Company in May 2011:

**Short Term Credit Rating** - **A3**  
**Long Term Credit Rating** - **BBB+**

### Rating rationale

The rating is based on the following key factors:

- ✓ Insufficient audit evidence and an inability to verify closing balances and an inability to verify closing balances and comparatives (as highlighted by the Auditor General) pose a significant concern and challenge for the municipality.
- ✓ Notwithstanding a steady increase in the municipality's cash generation over the review period, as part of a deliberate strategy to utilize internal funds to address capital expenditure, cash holdings decreased significantly in F10, driving a reduction in the level of days cash on hand to a review period low.
- ✓ Furthermore, note is taken of the fact that cash holdings continue to be compromised almost entirely of government grants, indicative of severe liquidity strain.
- ✓ Borrowing have remained nominal over the review period, with gross gearing recorded at around 1%. Note is, however, taken of an expected increase in borrowings and gearing in the medium term (albeit remaining manageable), driven by the need to address service delivery backlogs.
- ✓ Mangaung's legal change of status to that of a metropolitan municipality as at May 2011, and the associated benefits that will accrue, was positively viewed.

#### **2.2.4 AUDIT OUTCOME 2010/11**

The audit outcome for the 2010/11 financial year was a disclaimer audit opinion issued by the Auditor-General. The audit opinion was mainly influenced by the following:

- (a) Property, Plant & equipment – Non-compliant fixed asset register to GRAP 17.
- (b) Inventories not carried at lower cost or net realisable value, as required by paragraph 17 of GRAP 12.
- (c) Non-current receivables – Ambiguities within the sale of business agreement between the entity and the parent municipality.
- (d) Consumer and other receivables.
- (e) Payables from exchange transactions – Non-compliance to IAS 12, mainly due to obtain exemption from SARS for normal tax as per Section 10(1)(c)(A) of the Income Tax Act 1962 (Act No 58 of 1962).
- (f) Irregular, Unauthorised and Wasteful expenditure.
- (g) Lack of supporting documentation.

#### **2.2.5 PLANS TO MITIGATE THE DISCLAIMER**

The municipality has committed itself to turn the situation around in respect of the audit outcomes for the future. It has targeted to achieve an unqualified audit outcome by 2013, a year before national "Clean Audit" by 2014.

Some of the intervention measures currently underway, includes amongst other:

1. The processes of compilation of the compliant fixed asset register in line with GRAP 17 nearing completion.
2. Adequate staffing of the Internal Audit Unit within the municipality.
3. Establishment of the Monitoring and Compliance Unit within the Office of the City Manager.
4. Establishment of the Accounting and Compliance Unit within the Office of the Chief Financial Officer to compile compliant Annual Financial Statements, in line with GRAP and IFRIS Accounting Standards, and
5. Development and monitoring of an Audit Action Plan to mitigate a repeat of issues as raised in the previous years' audit outcome and strengthen internal controls.
6. Re-design of the organisational structure to respond to service delivery challenges and to address internal control weaknesses identified by the Auditor General.

## 2.3. BUDGET SUMMARY

### 2.3.1. MID-TERM OUTLOOK: 2012/13 – 2014/15

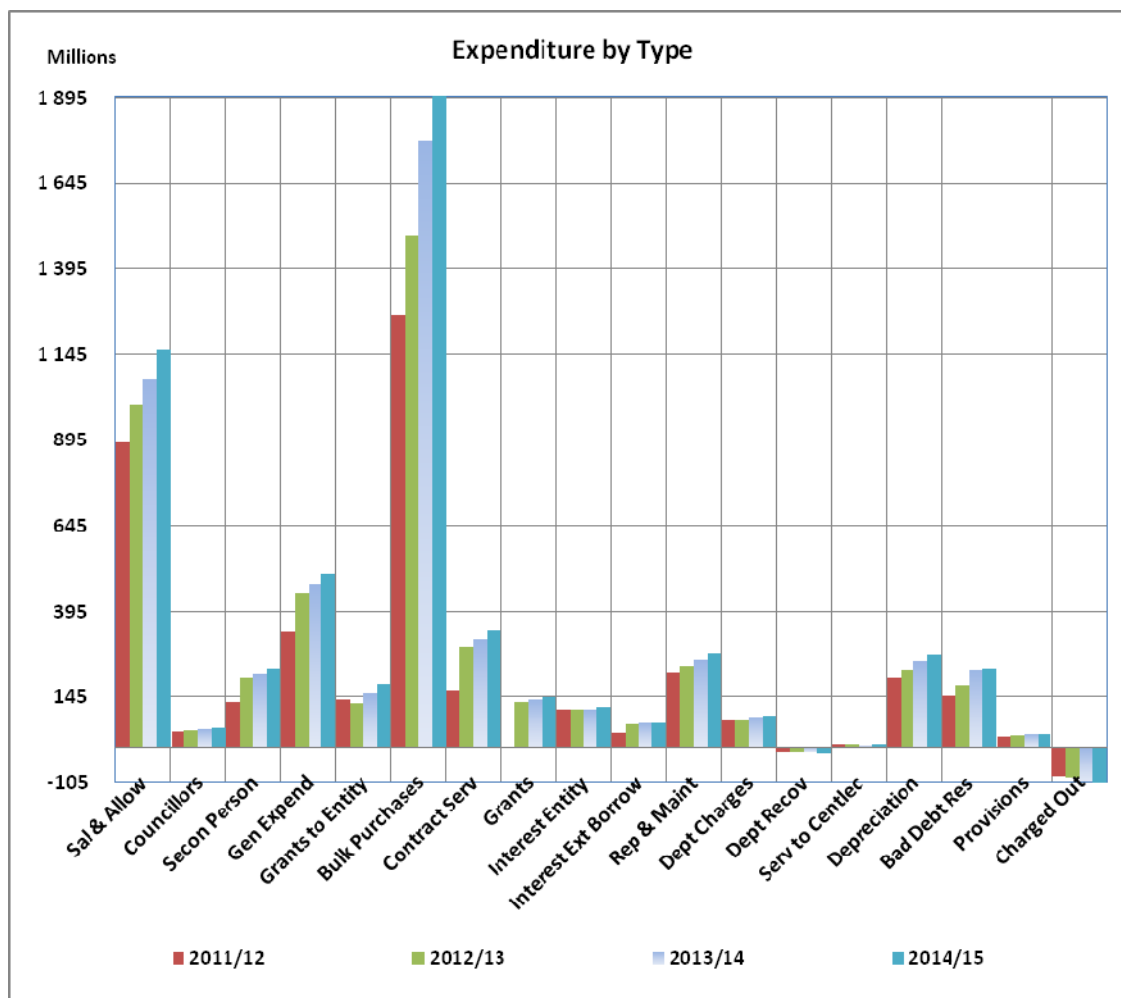
#### A. OPERATING EXPENDITURE

The operating expenditure budget increases from R 3 691,53 million in 2011/12 to R 4 569,14 million (representing an increase of 23.77% (R87,761 million) in 2012/13 , R 5 112,04 million and R 5 648,48 million respectively for the outer two years of the MTREF period.

The following table is a high level summary of the MTREF budget 2012/13 to 2014/15 (classified per main type of operating expenditure):

STATEMENT OF FINANCIAL PERFORMANCE - MANGAUNG (CONSOLIDATED)						
EXPENDITURE PER TYPE	Budget	Budget	Budget			
	2010/11	2011/12	2012/13	Growth %	2013/14	2014/15
EMPLOYEE SALARIES AND WAGES	645 833 886	745 864 957	845 275 429	13.33%	912 119 751	982 892 125
EMPLOYEE SOCIAL CONTRIBUTIONS	129 121 475	140 950 879	152 823 471	8.42%	163 782 264	175 105 014
<b>TOTAL SALARIES, WAGES AND ALLOWANCES</b>	<b>774 955 361</b>	<b>886 815 836</b>	<b>998 098 900</b>	<b>12.55%</b>	<b>1 075 902 015</b>	<b>1 157 997 139</b>
REMUNERATION OF COUNCILLORS AND DIRECTORS	25 270 863	43 689 541	47 950 201	9.75%	51 334 718	54 901 243
CENTLEC SECONDED EMPLOYEES SALARIES	97 110 860	106 933 512	174 458 342	63.15%	185 999 592	201 284 770
CENTLEC SECONDED EMPLOYEES SOCIAL CONTRIBUTIONS	19 428 408	23 584 324	25 472 077	8.00%	27 079 909	28 619 072
<b>TOTAL SECONDED PERSONNEL</b>	<b>116 539 268</b>	<b>130 517 836</b>	<b>199 930 419</b>	<b>53.18%</b>	<b>213 079 501</b>	<b>229 903 842</b>
GENERAL EXPENDITURE	286 472 247	335 510 113	449 054 123	33.84%	474 868 786	506 892 328
GRANTS TO ENTITY	52 692 600	137 641 471	128 232 576	-6.84%	158 232 576	183 739 312
BULK PURCHASES	986 922 484	1 260 365 310	1 492 378 104	18.41%	1 769 097 394	2 065 555 836
CONTRACTED SERVICES	153 469 284	162 867 625	290 423 210	78.32%	313 046 863	337 235 330
TRANSFERS AND GRANTS	2 033 369	2 159 123	129 922 599	5917.38%	137 697 917	145 938 190
INTEREST SHAREHOLDER	99 484 963	110 000 000	110 000 000	0.00%	110 000 000	115 500 000
INTEREST EXTERNAL BORROWINGS	50 967 362	39 953 235	65 663 531	64.35%	68 327 376	68 049 543
REPAIRS AND MAINTENANCE	158 971 061	216 745 991	238 249 929	9.92%	255 085 380	272 325 933
INTER DEPARTMENTAL CHARGES	20 286 502	75 769 011	75 549 552	-0.29%	86 117 077	91 778 377
INTER DEPARTMENTAL RECOVERIES	-13 099 862	-13 724 208	-14 041 446	2.31%	-15 708 614	-16 651 801
SERVICE RENDERED TO CENTLEC	15 545 414	8 819 697	8 590 084	-2.60%	5 750 334	6 048 816
DEPRECIATION	183 118 951	200 299 172	226 167 084	12.91%	250 884 952	270 582 241
TRANSFER TO BAD DEBT RESERVE	87 556 947	150 327 289	180 212 394	19.88%	226 200 616	230 986 005
TRANSFER TO PROVISIONS	7 323 704	30 981 508	33 120 488	6.90%	35 255 447	37 352 168
LESS AMOUNTS CHARGED OUT	-20 186 305	-87 208 764	-90 361 299	3.61%	-103 129 006	-109 645 981
	<b>2 988 324 213</b>	<b>3 691 529 786</b>	<b>4 569 140 450</b>	<b>23.77%</b>	<b>5 112 043 333</b>	<b>5 648 488 520</b>

The above table can also be graphically depicted as follows:



### Operating Expenditure Budget - Highlights

The following are the highlights of the operating expenditure budget:

#### Personnel Costs

Personnel costs grew by 12.55%(R 111,282 million) based on the 2011/12 approved budget of R 886,816 million to R 998,099 million in 2012/13. This expenditure category constitutes 21.84% of the operating budget. The allocation for the two outer years of the MTREF period is R 1 075,902 million and R 1 157,997 million respectively. All vacancies and newly created positions (R 40 million) have been removed from the respective directorates and placed as an unforeseen salaries pool line item. Directorates will have to bid for the filling of positions (vacant and new) whereupon they will be filled based on merit and their impact on service delivery, as will be agreed to by the Executive Management Team. Costs of the posts to be filled will then be allocated to the appropriate vote numbers at regular intervals.

#### General Expenditure

The growth in the general expenditure line item is projected at 33.84% (R 113,54 million) to R 449,054 million in the 2012/13 budget year. The allocation for the two outer years of the MTREF period is R 474,869 million and R 506,892 million respectively. The increase in the 2012/13 budget year can mainly be attributed to the following growth areas:

	R'000
2013 African Cup of Nations	13,000
Advertising	3,575
Postages	5,607
Retrenchment Packages	(8,000)



Branding	10,000
Stores Materials	5,556
Special Projects	5 024
Rental Offices	(6,193)
Door-to-Door Refuse Removal	11,074
Cleaning Litter Hot Spots	4,779
Performance Management System	(4,000)
Electricity – municipal use	5,487
Electricity Street lighting	19,800
Legal Expenses	4,390
International Soccer Tournament	3,000
Printing and Stationery	5,186
Marketing	<u>3,504</u>
<b>TOTAL</b>	<b><u>81.789</u></b>

### **Bulk purchases**

Bulk purchases (water and electricity) grew by 18.41% (R232.01 million) against the 2011/12 budget to the proposed amount of R1 492,378 million for the 2012/13 budget year. The allocation for the two outer years of the MTREF period is R 1 769,097 million and R 2 065,556 million respectively. Bulk purchases takes up approximately 32.52% of the operating budget for 2012/13.

Electricity contribution to the bulk purchases costs is R 1 149,420 million (2011/12 – R 982,180 million). The increase in the electricity purchases costs is R167,24 million (17,03%) and the electricity purchases constitutes 25.51% of the operating expenditure budget. The bulk electricity purchases allocation for the two outer years of the MTREF period is R R1 698,433 million and R 2 004,151 million respectively.

The water purchases costs for the 2012/13 budget year is R 342,957 million (2011/12 – R 278,185 million) for both the raw water purchases and purified water purchases from the service authority. The allocation for the two outer years of the MTREF period is R 396,829 million and R 436,369 million respectively.

### **Contracted Services**

Contracted Services budget is growing by 78.32% (R 127,56 million) to R290,423 million in the 2012/13 budget year from a base of R 162,867 million in the 2011/12. The allocation for the two outer years of the MTREF period is R 313,046 million and R 337,235 million respectively. The main cost drivers being increases in consultant fees (R 19,367 million), commission on electricity vendors (R 21, 086 million), re-introduction of debt collection services (R24 million), outsourcing of meter reading services (R 20,200 million), valuation expenses (R 16 million) and IRPTN Planning (R20 million).

### **Interest on External Borrowing**

Interest on external borrowing budget is R 65,66 million for the 2012/13 budget year, representing a growth rate of 64.35% (R26,71 million). The allocation for the two outer years of the MTREF period is R 68,327 million and R 68,049 million respectively. The projected growth in the interest charge in 2012/13 is made up mainly of the increase on Consumer Deposit R5,043 million, Interest Defined Benefit Plan R 16,161 million and finance charges on leased vehicles of R6,836 million.

### **Repairs and Maintenance**

Repairs and maintenance growth is 9.92% (R21,5 million) on the 2011/12 approved budget (R 216,746 million) to a new budgetary allocation of R 238,250 million during the 2012/13 budget year. The allocation for the two outer years of the MTREF period is R 255,085 million and R 272,326 million respectively.

### **Infrastructural Assets**

The bulk of the repairs and maintenance budget, say 61.67% is to be spent mainly on the infrastructural assets in 2011/13 budget year. The allocation on this category has been increased by R19,49 million on the 2011/12 budget to a new amount of R146,938 million in 2012/13. The allocation for the two outer years of the MTREF period is R 157,551 million and R 168,273 million respectively.

The breakdown on the maintenance budget on the infrastructure assets is as follows:

	Budget 2011/12	Budget 2012/13	Budget 2013/14	Budget 2014/15
	R'000	R'000	R'000	R'000
Roads, pavements, Bridges & Storm water	43,823	57,878	61,930	66,265
Storm water	490	-	-	-
Water Reservoirs & Reticulation	13,048	20,727	22,178	23,730
Transportation	769	827	885	946
Electricity Reticulation	25,445	26,734	28,988	30,823
Sewerage Purification & Reticulation	12,516	8,319	8,901	9,524
Street Lightning	19,247	23,613	25,171	26,863
Waste Management	9,593	8,840	9,459	10,122
Other	1,826	-	-	-
	127,448	146,938	157,511	168,273

#### *Community Amenities:*

The spending on Community facilities for the MTREF budget period is as follows:

	Budget 2011/12	Budget 2012/13	Budget 2013/14	Budget 2014/15
	R'000	R'000	R'000	R'000
Establishment of Parks & Gardens	994	1,195	1,278	1,368
Sports fields	110	173	185	198
Libraries	1	459	491	525
Recreational Facilities	910	2,064	2,208	2,363
Fire Safety	20	22	23	25
Security and Policing	692	730	782	836
Cemeteries	163	409	437	468
	2,890	5,050	5,404	5,782

#### *Heritage Assets*

The spending on heritage assets for the MTREF budget period is as follows:

	Budget 2011/12	Budget 2012/13	Budget 2013/14	Budget 2014/15
	R'000	R'000	R'000	R'000
Other	691	-	-	-
	691	-	-	-

#### *Investment Properties*

The spending on investment properties for the MTREF budget period is as follows:

	Budget 2011/12	Budget 2012/13	Budget 2013/14	Budget 2014/15
	R'000	R'000	R'000	R'000
Other	-	692	741	792
	-	692	741	792

#### *Other Municipal Assets:*

The spending on repairs and maintenance on other municipal assets is as outlined below. Approximately 55.59% (R 47.57 million) of the R 85,569 million allocated towards other municipal assets is to be spent on maintaining the council's ageing fleet.

	Budget 2011/12	Budget 2012/13	Budget 2013/14	Budget 2014/15
	R'000	R'000	R'000	R'000
Other motor vehicles	47,457	47,567	50,815	54,085
Plant & Equipment	1,690	1,786	1,911	2,044
Computers	2,615	1,601	1,713	1,833
Office Equipment	14,440	12,988	13,890	14,848
Markets	544	639	684	732
Airports	145	157	168	179
Civic Land & Buildings	19,712	19,577	20,906	22,320
	86,603	85,569	91,430	97,478

### Transfer to Bad Debts Reserves

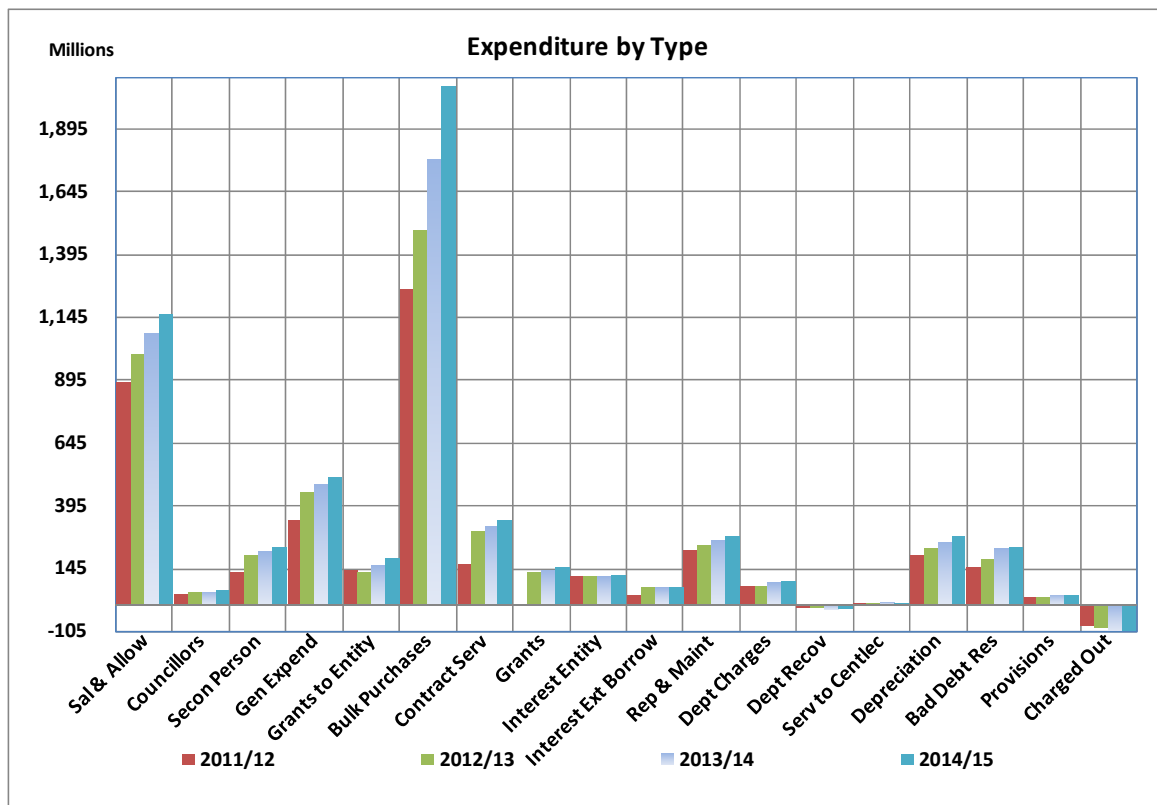
Transfer to bad debts reserves has been increased by 19.88% (R 29.885 million) to R180,212 million in 2012/13 from a base amount of R150,327 million in 2011/12. The outlook in the provision amount for the two outer years of the MTREF period is R 226,2 million and R 230,986 million respectively. The increase in the transfers to bad debts reserves is mainly to make adequate debts impairment provision as a result on the increasing municipal debts book..

### Expenditure per vote:

The expenditure per vote table below outlines how the above indicated resources are to be utilised by the various administrative heads of directorates for the implementation of the budget and service delivery commitments.

EXPENDITURE PER VOTE	Budget	Budget	Budget	Budget	Budget
	2010/11 R	2011/12 R	2012/13 R	2013/14 R	2014/15 R
OFFICE OF THE CITY MANAGER	5 478 512	8 678 614	9 522 100	10 134 088	10 819 508
CITY MANAGER - OPERATIONS	162 301 173	112 195 374	34 265 721	36 565 040	39 139 717
EXECUTIVE MAYOR	-	-	138 790 288	148 113 251	158 462 894
CORPORATE SERVICES	84 499 538	206 319 145	206 638 437	219 626 183	234 537 238
FINANCE	93 150 510	63 265 774	147 478 878	155 816 538	164 921 763
SOCIAL SERVICES	252 416 060	221 029 192	287 851 571	307 583 336	327 439 784
PLANNING	68 343 313	76 793 074	85 189 907	90 635 422	96 437 650
HUMAN SETTLEMENT	28 748 812	15 805 750	83 507 134	89 080 211	95 072 813
FRESH PRODUCE MARKET	13 814 152	12 764 413	13 861 476	14 795 076	15 817 045
ENGINEERING	417 056 610	75 803 474	412 723 919	443 400 063	474 349 408
WATER	344 812 030	349 913 457	494 379 553	568 640 208	617 712 834
MISCELLANEOUS SERVICES	328 415 760	661 323 029	843 461 859	966 738 870	1 034 754 668
REGIONAL OPERATIONS - ADMINISTRATION	-	4 028 371	-	-	-
REGIONAL OPERATIONS - BFN NORTH	-	145 479 463	-	-	-
REGIONAL OPERATIONS - BFN SOUTH	-	146 697 569	-	-	-
REGIONAL OPERATIONS - BOTSHABELO	-	94 551 947	-	-	-
REGIONAL OPERATIONS - THABA NCHU	-	49 678 313	-	-	-
STRATEGIC PROJECTS & SERVICE DELIVERY REGULATION		-	50 851 937	54 115 949	57 834 042
CENTLEC	1 189 287 744	1 447 202 827	1 760 617 670	2 006 799 099	2 321 189 156
	<b>2 988 324 214</b>	<b>3 691 529 786</b>	<b>4 569 140 450</b>	<b>5 112 043 333</b>	<b>5 648 488 520</b>

The above table can also be graphically depicted as follows:



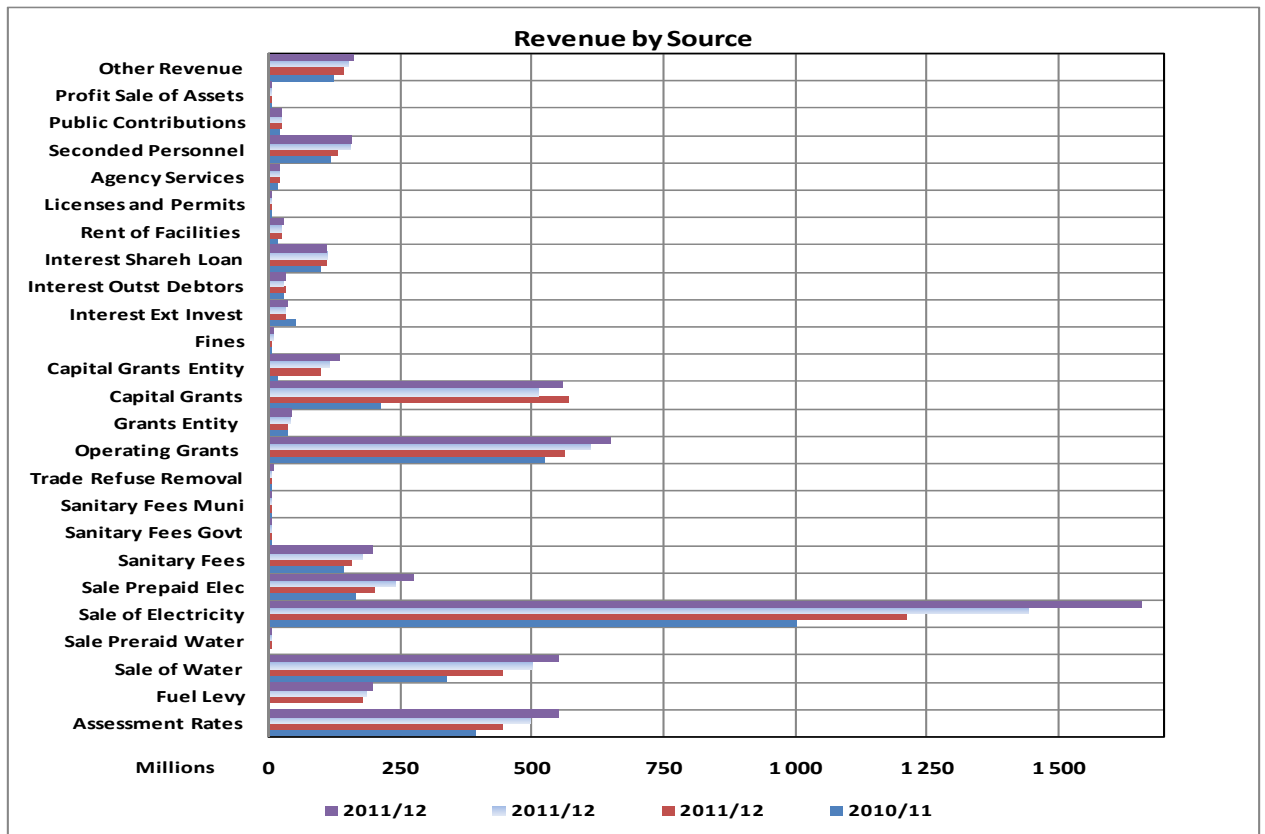
## B. OPERATING REVENUE

The operating revenue budget is projected at R 5 282,58 million in 2012/13, representing an increase in revenue of R844,129 million (19.02%) from the 2011/12 budget of R4 438,45 million. The allocation for the outer two years of the MTREF period is R5 848,818 million and R6 402,163 million respectively. Revenue generated from rates and services charges forms a significant part of the revenue basket of the city. Rates and services charges constitutes 70.07% (2011/12 - 65,54%) of the budgeted revenue (excluding capital grants and transfers) in the 2012/13 budget year.

Details of the revenue by source are as outlined in the below table:

STATEMENT OF FINANCIAL PERFORMANCE - MANGAUNG (CONSOLIDATED)						
REVENUE PER SOURCE	Budget 2010/11	Budget 2011/12	Budget			
			2012/13		2013/14	2014/15
ASSESSMENT RATES	-394 830 187	-445 408 848	-506 433 192	13.70%	-558 554 134	-613 313 494
FUEL LEVY	0	-175 972 000	-237 704 000	35.08%	-260 555 000	-274 625 000
<b>TOTAL SERVICE CHARGES</b>	<b>-1 657 193 742</b>	<b>-2 023 408 330</b>	<b>-2 761 308 024</b>	<b>36.47%</b>	<b>-3 079 688 399</b>	<b>-3 464 057 270</b>
SALE OF WATER	-338 520 000	-445 814 406	-596 907 000	33.89%	-650 628 630	-709 185 207
SALE OF PREPAID WATER	0	-165 000	-183 447	11.18%	-199 040	-215 958
SALE OF ELECTRICITY	-1 001 601 525	-1 209 421 930	-1 449 523 205	19.85%	-1 649 646 918	-1 881 117 119
SALE OF PRE-PAID ELECTRICITY	-166 395 438	-199 674 525	-360 039 529	80.31%	-380 748 147	-441 667 851
SANITARY FEES	-141 954 763	-158 298 864	-249 502 000	57.61%	-285 780 067	-311 421 793
SANITARY FEES GOVERNMENT	-2 277 525	-2 768 667	-3 017 848	9.00%	-3 274 365	-3 536 314
SANITARY FEES MUNICIPAL	-786 491	-887 998	-967 918	9.00%	-1 050 190	-1 134 206
TRADE REFUSE REMOVAL	-5 658 000	-6 376 940	-7 214 757	13.14%	-7 936 233	-8 729 856
REFUSE REMOVAL	0	-	-93 952 320	#DIV/0!	-100 424 809	-107 048 966
OPERATING GRANTS AND SUBSIDIES	-523 716 670	-560 857 000	-640 588 999	14.22%	-689 713 147	-735 828 147
OPERATING GRANTS RECEIVED ENTITY	-34 692 600	-37 641 471	-13 232 576	-64.85%	-25 232 576	-46 539 312
CAPITAL GRANTS AND SUBSIDIES	-211 519 610	-571 744 533	-503 967 000	-11.85%	-547 884 000	-573 797 000
CAPITAL GRANTS ENTITY	-18 000 000	-100 000 000	-115 000 000	15.00%	-158 000 000	-137 200 000
FINES	-5 384 845	-6 449 009	-5 062 882	-21.49%	-5 569 170	-6 126 088
INTEREST EARNED EXTERNAL INVESTMENTS	-52 046 245	-32 335 760	-31 717 000	-1.91%	-35 173 700	-36 761 070
INTEREST EARNED OUTSTANDING DEBTORS	-27 642 431	-31 588 188	-23 010 000	-27.16%	-21 980 000	-21 365 000
INTEREST ON SHAREHOLDER LOAN	-99 484 963	-110 000 000	-110 000 000	0.00%	-110 000 000	-110 000 000
RENT OF FACILITIES AND EQUIPMENT	-18 227 493	-23 722 250	-27 792 950	17.16%	-29 326 931	-31 001 852
LICENSES AND PERMITS	-752 578	-568 707	-765 567	34.62%	-842 124	-926 336
AGENCY SERVICES	-17 120 577	-20 123 738	-3 527 407	-82.47%	-3 603 137	-3 281 912
SECONDED PERSONNEL	-117 427 293	-131 412 456	-200 954 328	52.92%	-214 128 081	-231 006 314
PUBLIC CONTRIBUTIONS	-19 967 120	-23 180 983	-24 899 424	7.41%	-24 912 624	-24 927 144
PROFIT OF THE SALE OF ASSETS	-36 135	-37 797	-39 536	4.60%	-39 536	-41 513
OTHER REVENUE	-121 062 494	-143 999 136	-76 576 387	-46.82%	-83 616 342	-91 366 082
	<b>-3 319 104 983</b>	<b>-4 438 450 206</b>	<b>-5 282 579 273</b>	<b>19.02%</b>	<b>-5 848 818 901</b>	<b>-6 402 163 534</b>

The above table can also be graphically depicted as follows:



## Operating Revenue Budget - Highlights

### Assessment Rates

Assessment rates revenue grows by 13.70% (R 61,02 million) in the 2012/13 budget year to R 506,433 million. The increase for the outer years of the MTREF budget is R 52,121 and R 54,759 million. The resultant projected income from this source of revenue is R558,554 million and R613,313 million respectively for the two outer years of the MTREF period. The increase in the assessment rates comes as a result of Property Rates Policy tariff increase of 9% per annum, which is to be levied on all rateable properties.

### Service Charges

The projected revenue from service charges increases from R 2 023,408 million (2011/12) budget year to R 2 761,31 million in the 2012/13 budget year. The projected revenue on service charges for the outer two years of the MTREF period is R 3 079,69 million and R3 464,057 million respectively. The projected growth in service charges revenue is 36.47% (R 737,900 million) for the first year of the MTREF period. The increase for the two outer years of the MTREF period being R 318,38 million (11.53%) and R 384,369 million (12.48%) respectively.

The contribution of the sale of water on the 2012/13 budget year is R 151,09 million (33.89%) and it includes the proposed water tariffs increase of 10% for the 2012/13 budget year. The combined electricity sales grows by 28.42 % (2011/12 - 20,64%) to R 1 809,562 million in the 2012/13 budget year. The electricity percentage contribution to the total revenue budget is 38.80% in 2012/13. The budgeted revenue is based on the proposed tariff increase of 8.7% on average (2011/12 - 26.53%).

### Fuel Levy

The budget for the fuel levy is showing an increase of 35.08 % (R61, 732 million) from the last year's initial allocation of R175, 97 million to R237, 70 million. The projected allocation for the outer two years of the MTREF period is R 260,555 million and R 274,625 million respectively. The increase in the allocation of the levy is mainly as a result of the change in the funding formula, as well as the combination of higher fuel taxes and increased fuel consumption in the municipal area of operations.

### Grants and Subsidies

Included in the budgeted revenue of R 5 282,579 million above, is operating and capital grants and subsidies from the Provincial and National Governments totalling R 1,144,556 million (2011/12 - R 1,132,470 million). The allocations for the 2013/14 and 2014/15 budget years are R 1 237,597 million and R 1 309,625 million respectively. The grants to be received, constitutes 21.89 % (2011/12 - 25,52% of the budgeted revenue for the 2012/13 budget year.

GRANTS AND SUBSIDIES				
	2011/12	2012/13	2013/14	2014/15
	R'000	R'000	R'000	R'000
<b>Operating Grants &amp; Subsidies</b>				
Equitable Share	508,776	589,856	626,980	658,788,835
Equitable Share - Centlec	37,641	13,233	25,233	46,539,312
Financial Management Grant	1,450	1,500	1,500	1,500
Public Transport Infrastructure & System	-	15,000	15,000	15,000
Provincial Grant CCTV	7,000	7,000	7,000	-
Recoverable MIG Grant	-			
Government Contribution	-			
Government Contribution Salaries	3,000	14,000	14,000,000	14,000,000
Municipal Systems Improvement Grant	-			
World Cup Operating Grant	-			
Motheo District Municipality - Environment	2,990			
<b>SUB-TOTAL</b>	<b>560,857</b>	<b>640,589</b>	<b>689,713</b>	<b>735,828</b>
<b>Capital Grants &amp; Subsidies</b>				
FS Provincial Grant – CCTV	3,000	3,000	3,000	
FS Province Operation Hlasela	22,000			
Electric Demand Side Management Grant	5,000			
Expanded Public Works Programme Incentive Grant	8,570			
MIG	50,697			
Urban Settlements Development Grant	411,995	485,967	531,884	563,797
Motheo District Municipality - Environment	1,382			
National Electrification Grant	20,000	15,000	13,000	10,000
Public Transport Infrastructure & System	48,969			
<b>SUB-TOTAL</b>	<b>571,613</b>	<b>503,967</b>	<b>547,884</b>	<b>573,797</b>
<b>TOTAL</b>	<b>1,132,470</b>	<b>1,144,556</b>	<b>1,237,597</b>	<b>1,309,625</b>

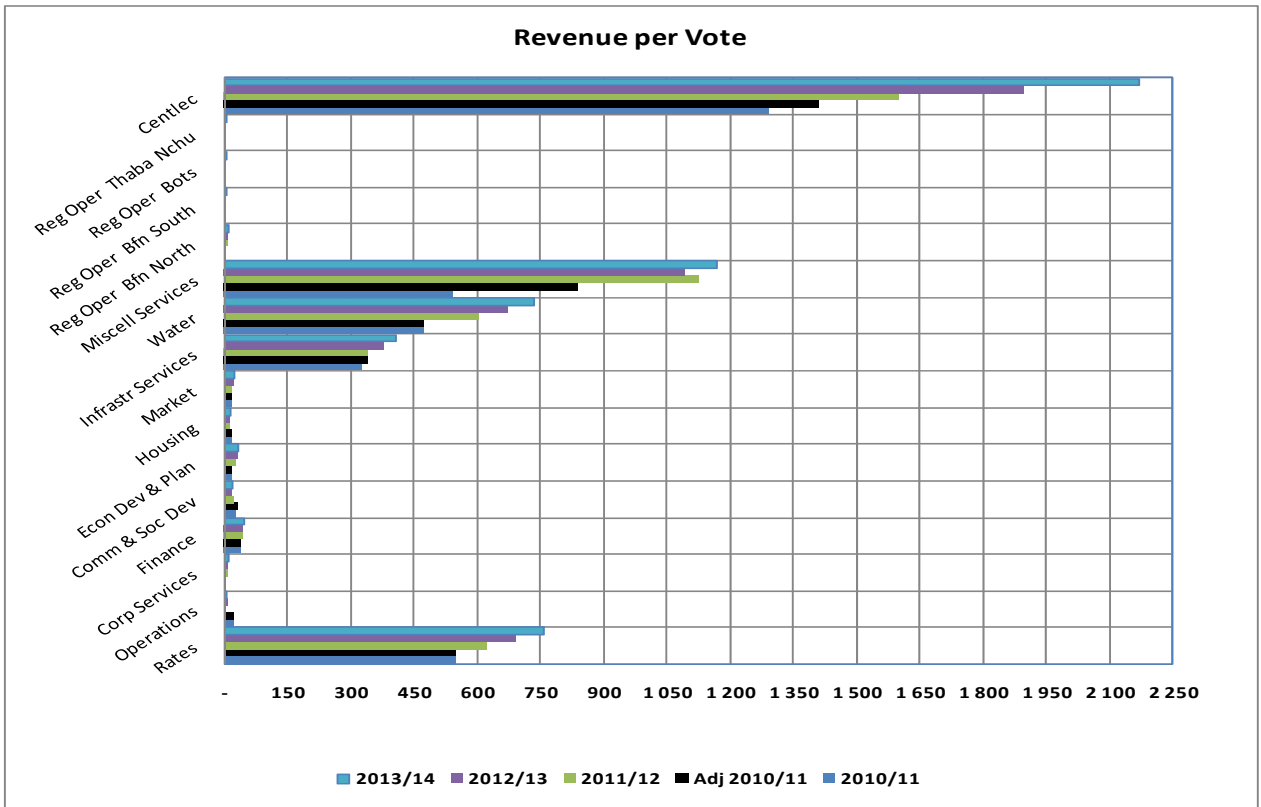
## Revenue per vote

As outlined below is the revenue per vote table, indicating the various directorates' resource income:

REVENUE PER VOTE	Budget	Budget	Budget	Budget	Budget
	2010/11 R	2011/12 R	2012/13 R	2013/14 R	2014/15 R
PROPERTY RATES	-547 082 715	-621 211 254	-710 252 308	-771 875 952	-832 595 419
OFFICE OF THE CITY MANAGER	-	-	-	-	-
CITY MANAGER - OPERATIONS	-22 808 840	-5 081 822	-1 650	-1 815	-1 997
EXECUTIVE MAYOR	-	-	-	-	-
CORPORATE SERVICES	-3 004 646	-8 504 080	-10 164 315	-11 148 333	-12 242 849
FINANCE	-39 863 332	-44 675 280	-28 119 244	-27 452 451	-27 309 864
SOCIAL SERVICES	-26 860 098	-20 529 398	-32 546 261	-34 398 019	-36 438 423
PLANNING	-16 216 628	-27 583 966	-5 373 060	-5 910 366	-6 501 402
HUMAN SETTLEMENT	-16 961 600	-12 948 376	-34 792 890	-36 434 652	-38 222 210
FRESH PRODUCE MARKET	-16 801 990	-18 679 990	-20 560 770	-22 616 847	-24 878 532
ENGINEERING	-323 763 049	-337 856 847	-560 440 834	-614 019 164	-653 705 826
WATER	-473 737 200	-602 054 685	-778 286 880	-850 143 745	-928 648 848
MISCELLANEOUS SERVICES	-542 823 811	-1 122 896 001	-1 138 708 438	-1 235 652 108	880
REGIONAL OPERATIONS - BFN NORTH	-	-7 139 207	-	-	-
REGIONAL OPERATIONS - BFN SOUTH	-	-4 059 638	-	-	-
REGIONAL OPERATIONS - BOTSHABELO	-	-3 448 018	-	-	-
REGIONAL OPERATIONS - THABA NCHU	-	-133 690	-	-	-
STRATEGIC PROJECTS & SERVICE DELIVERY	-	-	-4 950	-5 445	-5 990
CENTLEC	-1 289 181 074	-1 601 647 954	-1 963 327 673	-2 239 160 004	-2 531 582 296
	<b>-3 319 104 983</b>	<b>-4 438 450 206</b>	<b>-5 282 579 273</b>	<b>-5 848 818 901</b>	<b>-6 402 163 534</b>



The above table can also be graphically depicted as follows:



### C. CAPITAL BUDGET

The capital budget has declined by R 54,480 million (increase in 2011/12 - R 450,892) for the 2012/13 financial year to R 769,667 million as compared to the main approved budget of R R 824,147 million for the 2011/12 period.. The projected capital expenditure budget for the two (2) outer years of the MTREF period has been set at R 689,826 million and R 694,776 million respectively.

The Capital Budget is funded mainly out of three sources, namely capital grants from National Government, loan funded projects (DBSA) and own funded projects. Council is to receive most of its capital grants from the Urban Settlements Development Grant (USDG) to the extent of R 485,967 million for the 2012/13 budget year. Grants and subsidies from all spheres of government contribute 65.48 % of the current year's budget funding.

#### FUNDING BY SOURCE – MTREF CAPITAL

Funding of the capital budget for the new budget cycle is as outlined below:

FINANCING - MANGAUNG AND CENTLEC		Budget 2012/13	Budget 2013/14	Budget 2014/15
		R	R	R
4300	External Loans	105,885,163	-	-
4400	Own Funds (CRR)	74,047,579	66,474,713	46,211,597
4500	Revenue	61,000,000	50,700,000	50,000,000
4600	Public Contributions/Donations	24,767,424	24,767,424	24,767,424
<b>Grants and Subsidies</b>				
4700D	USDG Grant	485,967,000	531,884,000	563,797,000
4700I	National Electrification Programme	15,000,000	13,000,000	10,000,000
4700N	Provincial Grant CCTV Cameras	3,000,000	3,000,000	-
		<b>769,667,166</b>	<b>689,826,137</b>	<b>694,776,021</b>

#### USDG FUNDING

The main projects to be undertaken out of the USDG allocation are as outlined on the table below:

	Budget 2012/13	Budget 2013/14	Budget 2014/15	MTREF Total
	R'000	R'000	R'000	
<b>Corporate Services</b>				
Upgrading of Stadium Swimming Pool	8 000	0	0	8 000
Upgrading of Bochabela boxing arena	3 000	0	0	3 000
New Community Hall : Botshabelo	4 000	0	0	4 000
<b>Sub-Total</b>	<b>15 000</b>	<b>0</b>	<b>0</b>	<b>15 000</b>
<b>Social Services</b>				
Construction of purpose build disaster management centre	500	400	0	900
Development and upgrading of parks - Bloemfontein	1 000	3 000	1 200	5 200
Development and upgrading of parks - Botshabelo	1 000	2 000	1 200	4 200
Development and upgrading of parks - Thaba Nchu	1 000	2 000	1 100	4 100
Relocation of Zoo	2 000	40 000	40 000	82 000
Access control and perimeter fencing – Navil Hill	4 000	0	0	4 000
Palaside/rasorwire perimeter fencing around cemetery - Botshabelo	6 400	0	0	6 400
Palaside/rasorwire perimeter fencing around cemetery - Thaba Nchu	2 500	0	0	2 500
Construction of Ablution block - Thaba Nchu cemetery	450	0	0	450
<b>Sub-Total</b>	<b>18 850</b>	<b>47 400</b>	<b>43 500</b>	<b>109 750</b>
<b>Planning</b>				
Township establishment Botshabelo West extension	1500	0	0	1500
Engineering design of 2 nodes	8 000	0	0	8 000
Services reticulation of MMM land within the two N8 nodes	25 186	0	0	25 186
Concept and detail design for MMM land	9 000	0	0	9 000
Land use management framework Thaba Nchu area	1 500	0	0	1 500
Establishment of GIS system	10 000	0	0	10 000
Proactive acquisition of land for human settlements in Bloemspruit	6 500	30 000	10 000	46 500
Further acquisition of land for human settlements in Grassland Phase 4	6 000	0	0	6 000
Pro active acquisition along N8 for human settlement	0	30 000	0	30 000
Thaba Nchu station sites project	1 000	0	0	1 000
<b>Sub-Total</b>	<b>68 686</b>	<b>60 000</b>	<b>10 000</b>	<b>138 686</b>
<b>Housing</b>				
Toilet facilities – 60 two roomed houses Heidedal Ward 16	500	500	0	1 000
White City Infrastructure – bulk services:water network sewer connections	3 000	0	0	3 000
Sewerage upgrading – Brandwag Flats	8 000	0	0	8 000
Electrical substation – Brandwag Flats	5 000	0	0	5 000
<b>Sub-Total</b>	<b>16 500</b>	<b>500</b>	<b>0</b>	<b>17 000</b>
<b>Upgrading of Roads and Stormwater - General</b>	<b>129 158</b>	<b>171 695</b>	<b>164 731</b>	
<b>Landfill Sites</b>				
Upgrading and construction of northern landfill sites	5 150	4 000	3 350	12 500
Upgrading and construction of southern landfill sites	3 880	5 550	1 500	10 930
Upgrading and rehabilitation of Botshabelo landfill sites	2 000	2 250	4 700	8 950
Closure of Thaba Nchu Landfill sites	880	0	0	880
Development of Transfer station in Thaba Nchu	500	1 750	1 750	4 000
<b>Sub-Total</b>	<b>12 410</b>	<b>13 550</b>	<b>11 300</b>	<b>37 260</b>
<b>Waste water Treatment</b>				
Nort eastern – WWTW and 1.8km outfall sewer	0	14 600	0	14 600
Addition of 10ml to sterkwater WWTW	44 990	10 000	10 000	64 990
Upgrade bulk sewer for Brandwag project	0	4 200	0	4 200
Refurbishment of sewer sytems	9 000	12 000	15 000	36 000
<b>Sub-Total</b>	<b>53 990</b>	<b>40 800</b>	<b>25 000</b>	<b>119 790</b>

	Budget 2012/13	Budget 2013/14	Budget 2014/15	MTREF Total
	R'000	R'000	R'000	
<b>Bulk Water Supply</b>				
Basic water to stands	0	10 000	10 000	20 000
Naval Hill Reservoir	0	10 388	0	10 388
Naval Hill Reservoir: 3,5km Supl And Del Lines	0	9 900	0	9 900
New 45 ML Longridge Reservoir	16 560	0	0	16 560
Longridge Reservoir Supply Line 8.3 Km	-	25 000	0	25 000
Upgrading Of Maselspoort Pump Supply To Naval Hill	30 810	29 000	0	59 810
Botshabelo And Thaba Nchu Internal Bulk Water	-	12 000	9 533	21 533
Replace Pumps Maselspoort	-	-	20 000	20 000
Refurbishment Of Water Supply Systems	9 000	12 000	15 000	36 000
<b>Sub-Total</b>	<b>56 370</b>	<b>108 288</b>	<b>54 533</b>	<b>219 191</b>
<b>Water Demand Management</b>				
Replacement of water meters and fire hydrants	10 000	20 000	48 000	78 000
Metering of unmetered sites	5 000	10 000	10 000	25 000
<b>Sub-Total</b>	<b>15 000</b>	<b>30 000</b>	<b>58 000</b>	<b>103 000</b>
<b>ELECTRICITY</b>				
Vending back office	2 000	5 000	5 000	12 000
Demand side management energy efficiency lights	0	10 000	10 000	20 000
Installation of smart meters	20 000	25 000	25 000	70 000
Electrification connections dme	10 000	15 000	15 000	40 000
Electrification connections dme	13 000	14 000	14 000	41 000
Clover dc: 132kv/11kv 30mva dc	15 000	10 000	10 000	35 000
Shannon a dc: 132kv/11kv dc	3 000	1 000	1 000	5 000
Vista park dc: 132kv/11kv 20mva dc	12 000	10 000	10 000	32 000
Fichardt park dc: 132kv/11kv 20mva dc	0	8 000	8 000	16 000
Cecelia dc: 132kv/11kv 30mva dc	13 000	22 000	13 700	48 700
Tempe dc: 11kv primary cables from dc to van blerk primary substation	4 000	0	4 000	8 000
132kv northern ring from noordstad dc to harvard dc	8 000	17 000	17 000	42 000
Botshabelo: 132kv eskom connection & extensions to substation	0	5 000	5 000	10 000
<b>Sub-Total</b>	<b>100 000</b>	<b>142 000</b>	<b>133 700</b>	<b>375 700</b>

### Loan Funded Projects:

Included in the capital budget are projects to be funded out of the DBSA loan facility that the Council has approved. The facility is to be used mainly to fund the bulk water and sewerage infrastructure as outlined below:

	Budget 2011/12	Budget 2012/13
	R'000	R'000
<b>Loan Funded Projects</b>		
Bulk Water Supply to Mangaung (Longridge Reservoir 45 ML)	25, 063	10, 000
North Eastern Wastewater Treatment Works and Collectors	39, 120	43,100
Extension to Sterkwater Wastewater Treatment works	17, 751	13,500
Extension to Northern Wastewater Treatment Works and Collectors	3, 674	13-
Upgrading of Sewer System in Freedom Square	18, 000	-
Estoire Race Course Sewer Mains Connection	669	4,345
Naval Hill Reservoir – 35 ML	-	34,940
Grassland & Bloemspuit Sewer Mains Connections	6, 270	8,550
<b>Total</b>	<b>110,547</b>	<b>105,885</b>

### Own Funded Projects

Included in the capital budget are projects to the extent of R 99,848 million for 2011/12 budget year. The allocation of the two MTREF period outer years is R 141,101 million and R 149,904 million respectively. The key highlights of the own funded projects for 2011/12 budget year are:

	Budget 2012/13	Budget 2013/14	Budget 2014/15
	R'000	R'000	R'000
<b>Own Funded Projects</b>			
Information management system enhancement	2,000	2,500	3,000
Desktop computers (desktop, server, tablet, notebooks,etc.)	2,000	2,500	2,000
Asset register	5,000	-	-
Rates hall - revamp	1,000	-	-
Establishment of a municipal court	-	3,000	5,000
Vehicle leasing - Wesbank	25,447	32,975	35,711
Waterborne sanitation in Ratau & Moroka (2 192 stands)	5,000	-	-
Waterborne sanitation in Bultfontein 2,3,4 (4 021 stands)	5,000	-	-
Waterborne sanitation in section f, f ext, informal (5 776 stands)	5,000	-	-
Real loss reduction programme (water)	9,000	10,000	-
Automated meter reading programme	9,000	10,000	
Telemetry and Scada system	5,000	5,000	
Electrification connections DME	10,000		-
Electrification connections DME	10,000	5,000	-
Botshabelo: 132kv line from dc around western side to south of Botshabelo	7,000	30,000	7,000
New Offices - Centlec	26,000	-	-
Installation of prepaid meters (indigents)	5,000	1,000	35,000
<b>TOTAL</b>	<b>131,447</b>	<b>101,975</b>	<b>87,711</b>

### D. SUMMARY OF THE BUDGET

The projected financial outcome of this budget at the end of the 2012/13 budget year can be summarized as follows (See Table A1):

FS000 Mangaung - Table A1 Consolidated Budget Summary

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	278,236	345,558	396,843	445,409	445,409	445,409	506,433	558,554	613,313
Service charges	1,077,976	1,402,178	1,688,056	2,023,408	2,023,408	2,023,408	2,761,308	3,079,688	3,464,057
Investment revenue	32,811	23,976	13,115	32,336	23,936	23,936	31,717	35,174	36,761
Transfers recognised - operational	325,338	458,359	537,300	560,857	572,282	572,282	640,589	689,713	735,828
Other own revenue	352,203	304,043	166,225	781,515	797,390	797,390	813,666	912,893	953,479
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2,066,565</b>	<b>2,534,116</b>	<b>2,801,538</b>	<b>3,843,525</b>	<b>3,862,426</b>	<b>3,862,426</b>	<b>4,753,713</b>	<b>5,276,022</b>	<b>5,803,439</b>
Employee costs	580,073	665,765	765,829	886,816	886,816	886,816	998,099	1,075,902	1,157,997
Remuneration of councillors	20,639	22,283	22,626	43,690	43,690	43,690	47,950	51,335	54,901
Depreciation & asset impairment	189,265	200,440	288,056	200,299	200,299	200,299	226,167	250,885	270,582
Finance charges	35,887	32,796	68,965	39,953	39,953	39,953	65,664	68,327	68,050
Materials and bulk purchases	759,075	924,359	1,102,170	1,477,306	1,482,306	1,482,306	1,730,628	2,024,183	2,337,882
Transfers and grants	15,915	49,434	-	138,438	146,438	146,438	256,943	319,687	328,340
Other expenditure	707,727	802,854	604,758	905,027	951,086	951,086	1,243,690	1,321,724	1,430,736
<b>Total Expenditure</b>	<b>2,308,580</b>	<b>2,697,932</b>	<b>2,852,404</b>	<b>3,691,530</b>	<b>3,750,588</b>	<b>3,750,588</b>	<b>4,569,140</b>	<b>5,112,043</b>	<b>5,648,489</b>
<b>Surplus/(Deficit)</b>	<b>(242,015)</b>	<b>(163,816)</b>	<b>(50,866)</b>	<b>151,995</b>	<b>111,837</b>	<b>111,837</b>	<b>184,572</b>	<b>163,979</b>	<b>154,951</b>
Transfers recognised - capital	470,637	449,971	343,362	571,745	585,341	585,341	503,967	547,884	573,797
Contributions recognised - capital & contributed a	-	-	-	23,181	23,181	23,181	24,899	24,913	24,927
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>228,622</b>	<b>286,156</b>	<b>292,496</b>	<b>746,920</b>	<b>720,360</b>	<b>720,360</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>228,622</b>	<b>286,156</b>	<b>292,496</b>	<b>746,920</b>	<b>720,360</b>	<b>720,360</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>586,466</b>	<b>702,491</b>	<b>458,735</b>	<b>824,147</b>	<b>815,046</b>	<b>815,046</b>	<b>769,667</b>	<b>686,826</b>	<b>694,776</b>
Transfers recognised - capital	390,058	420,360	350,090	571,745	585,341	585,341	503,967	547,884	573,797
Public contributions & donations	22,535	15,978	13,195	23,181	23,181	23,181	24,767	24,767	24,767
Borrowing	-	-	22,259	110,547	71,856	71,856	105,885	-	-
Internally generated funds	173,873	266,153	73,190	118,675	134,668	134,668	135,048	117,175	96,212
<b>Total sources of capital funds</b>	<b>586,466</b>	<b>702,491</b>	<b>458,735</b>	<b>824,147</b>	<b>815,046</b>	<b>815,046</b>	<b>769,667</b>	<b>689,826</b>	<b>694,776</b>
<b>Financial position</b>									
Total current assets	749,396	522,911	774,009	841,696	913,082	913,082	732,773	846,564	855,127
Total non current assets	2,811,019	4,236,689	4,311,943	5,546,981	5,537,881	5,537,881	4,883,161	5,226,461	5,573,742
Total current liabilities	919,100	918,706	968,920	706,515	571,289	571,289	861,224	901,504	927,524
Total non current liabilities	380,970	436,444	506,565	544,704	506,013	506,013	671,793	653,465	636,987
Community wealth/Equity	2,260,345	3,404,450	3,610,466	5,137,459	5,373,661	5,373,661	4,082,917	4,518,056	4,864,358
<b>Cash flows</b>									
Net cash from (used) operating	628,602	599,827	557,034	979,854	1,021,048	1,021,048	834,499	833,026	862,456
Net cash from (used) investing	(592,852)	(908,760)	(447,019)	(1,086,414)	(808,675)	(808,675)	(769,667)	(689,826)	(694,776)
Net cash from (used) financing	1,192	69,912	(95,505)	99,414	63,722	63,722	93,641	(14,047)	(13,864)
<b>Cash/cash equivalents at the year end</b>	<b>284,482</b>	<b>45,461</b>	<b>59,971</b>	<b>(7,147)</b>	<b>276,096</b>	<b>276,096</b>	<b>218,444</b>	<b>347,596</b>	<b>501,412</b>
<b>Cash backing/surplus reconciliation</b>									
Cash and investments available	284,491	45,472	246,477	267,470	432,107	432,107	218,456	338,354	353,024
Application of cash and investments	542,002	501,647	407,570	88,390	(226,110)	(226,110)	381,630	429,383	453,466
<b>Balance - surplus (shortfall)</b>	<b>(257,511)</b>	<b>(456,175)</b>	<b>(161,093)</b>	<b>179,080</b>	<b>658,216</b>	<b>658,216</b>	<b>(163,175)</b>	<b>(91,029)</b>	<b>(100,442)</b>
<b>Asset management</b>									
Asset register summary (WDV)	2,795,811	4,224,903	4,309,432	5,536,343	5,527,243	5,527,243	4,880,894	5,224,307	5,571,695
Depreciation & asset impairment	189,265	200,440	288,056	200,299	200,299	200,299	226,167	250,885	270,582
Renewal of Existing Assets	241,823	326,506	251,834	374,709	408,166	408,166	186,205	157,594	256,464
Repairs and Maintenance	142,169	132,939	-	216,941	221,941	221,941	238,250	255,085	272,326
<b>Free services</b>									
Cost of Free Basic Services provided	-	258,354	-	69,615	69,615	69,615	-	-	-
Revenue cost of free services provided	277,906	368,777	-	60,486	60,486	60,486	-	-	-
<b>Households below minimum service level</b>									
Water:	2	0	-	3	3	3	-	-	-
Sanitation/sewerage:	2	5	-	5	5	5	-	-	-
Energy:	26	26	-	26	26	26	-	-	-
Refuse:	-	40	-	27	27	27	-	-	-

1. Table A1 is a budget summary and provides a concise overview of the City's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amount approved by Council for operating performance, resources deployed to capital expenditure, financial positions, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
  - a. The operating surplus/deficit(after Total Expenditure) is positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognised is reflected on the Financial Performance Budget
    - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
    - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. These places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations with the development of the draft Funding and Reserves Policy. This cannot be achieved in one financial year. The municipality is to strive to have all of its reserves to be backed up by cash in the medium to long term period.

### **3. BUDGET RELATED RESOLUTIONS**

- 3.1** That in terms of Section 24 of the Municipal Finance Management Act, 56 of 2003, the annual budget of the municipality's Operating Revenue of R 4 826,99 million, Operating Expenditure of R 4 506,44 million and Capital Expenditure Budget of R 769,67 million for the financial year 2012/13, and indicative allocations for the two projected outer years 2013/14 and 2014/15, be approved/adapted as set-out in the following tables:
- (a) Budgeted Financial Performance (revenue and expenditure by standard classification); - Table A2 – page 25
  - (b) Budgeted Financial Performance (revenue and expenditure by municipal vote); -Table A3 – page 28
  - (c) Budgeted Financial Performance (revenue by source and expenditure by type); - Table A4 – page 33 and,
  - (d) Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source – Table A5 – page 34.
- 3.2** That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets be adopted as set-out in the following tables:
- (a) Budgeted Financial Position -Table A6 – page 38;
  - (b) Budgeted Cash Flows – Table A7 – page 39;
  - (c) Cash backed reserves and accumulated surplus reconciliation – Table A8 – page 40 and
  - (d) Asset management – Table A9 – page 41
- 3.3** That the consolidated budget that includes the financial impact of Centlec (Pty) Ltd be approved.
- 3.4** That Centlec (Pty) Limited budget be noted.
- 3.5** That the Council of Mangaung Metropolitan Municipality acting in terms of Section 75A of the Local Government Municipal Systems Act, Act 32 of 2000 as amended, approves and adopt with effect from 1 July 2012, the following tariffs:
- 3.5.1** Property rates as set out in Annexure A1 – Page 44
  - 3.5.2** Supply of water as set out in Annexure A1 – Page 44
  - 3.5.3** Supply of water as set out in Annexure A1 – Page 44
  - 3.5.4** Sanitation fees as set out in Annexure A1 – Page 46
  - 3.5.5** Refuse removal fees as set out in Annexure A1 – Page 48
  - 3.5.6** Supply of electricity as set out in Annexure A1 – Page 49, and
- 3.6** That the General Tariffs as set out in the Tariffs Booklet be approved for the 2012/13, financial year.
- 3.7** That in terms of Section 24(2) (c) (v) of Municipal Finance Management Act, 56 of 2003, the budget related policies, including any amendments as set out in the Annexure B be approved for the budget year 2012/13
- 3.8** That the Council of Mangaung Metropolitan Municipality resolves to waive the need for an adjustment budget in respect of reallocation of the vacancies, which have been pooled together as unforeseen salaries.



FS000 Mangaung - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	1,128,278	1,201,193	-	1,822,519	1,855,014	1,855,014	1,907,603	2,066,704	2,202,957
Executive and council	463,231	470,971	-	843	843	843	1,470	1,470	1,544
Budget and treasury office	571,339	622,981	-	1,787,940	1,820,435	1,820,435	1,875,615	2,033,516	2,168,397
Corporate services	93,708	107,240	-	33,736	33,736	33,736	30,518	31,718	33,016
<i>Community and public safety</i>	33,166	14,962	-	42,608	40,466	40,466	31,812	34,966	38,449
Community and social services	4,047	5,167	-	8,368	8,317	8,317	8,997	9,897	10,886
Sport and recreation	1,431	1,594	-	482	482	482	531	584	642
Public safety	6,208	2,498	-	20,537	18,447	18,447	7,591	8,351	9,186
Housing	17,711	5,414	-	12,948	12,948	12,948	14,376	15,814	17,395
Health	3,769	289	-	272	272	272	318	322	340
<i>Economic and environmental services</i>	15,178	63,586	-	17,418	12,545	12,545	21,523	22,273	23,100
Planning and development	4,291	3,724	-	7,369	7,369	7,369	5,373	5,910	6,501
Road transport	9,831	57,648	-	2,119	2,119	2,119	1,975	2,169	2,387
Environmental protection	1,055	2,214	-	7,930	3,058	3,058	14,175	14,193	14,212
<i>Trading services</i>	1,345,009	1,687,967	-	2,536,918	2,543,935	2,543,935	3,300,741	3,701,887	4,112,369
Electricity	783,733	1,037,152	-	1,590,042	1,597,060	1,597,060	1,963,328	2,239,160	2,531,582
Water	363,586	404,953	-	602,055	602,055	602,055	778,287	850,144	928,649
Waste water management	193,616	241,237	-	338,329	338,329	338,329	457,820	504,068	536,189
Waste management	4,074	4,626	-	6,491	6,491	6,491	101,307	108,515	115,948
<i>Other</i>	15,572	16,380	-	18,988	18,988	18,988	20,900	22,990	25,289
<b>Total Revenue - Standard</b>	<b>2,537,202</b>	<b>2,984,087</b>	<b>-</b>	<b>4,438,450</b>	<b>4,470,948</b>	<b>4,470,948</b>	<b>5,282,579</b>	<b>5,848,819</b>	<b>6,402,164</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	637,838	657,756	-	1,153,438	1,177,655	1,177,655	1,507,970	1,667,452	1,782,365
Executive and council	196,895	150,634	-	193,965	203,122	203,122	250,986	267,703	286,336
Budget and treasury office	249,402	274,536	-	732,956	723,493	723,493	983,219	1,114,251	1,190,785
Corporate services	191,542	232,587	-	226,517	251,040	251,040	273,766	285,498	305,244
<i>Community and public safety</i>	205,163	232,571	-	296,332	301,930	301,930	316,651	338,076	359,811
Community and social services	33,842	36,100	-	89,845	89,565	89,565	98,899	106,049	113,614
Sport and recreation	49,988	52,118	-	2,459	2,729	2,729	4,439	4,693	5,008
Public safety	86,030	104,210	-	157,293	159,293	159,293	167,162	177,937	188,330
Housing	27,882	31,463	-	41,363	44,998	44,998	36,165	38,713	41,428
Health	7,422	8,681	-	5,372	5,346	5,346	9,985	10,684	11,430
<i>Economic and environmental services</i>	191,027	271,076	-	187,397	182,046	182,046	278,757	300,833	321,122
Planning and development	27,813	33,337	-	34,796	37,655	37,655	77,737	82,640	87,889
Road transport	150,303	223,485	-	128,611	120,400	120,400	184,786	200,802	214,641
Environmental protection	12,911	14,254	-	23,990	23,990	23,990	16,234	17,391	18,591
<i>Trading services</i>	1,262,464	1,523,130	-	2,041,278	2,075,872	2,075,872	2,451,555	2,790,519	3,168,980
Electricity	779,907	1,043,547	-	1,438,444	1,438,444	1,438,444	1,749,918	1,995,624	2,309,506
Water	315,926	307,971	-	402,198	400,498	400,498	494,380	568,640	617,713
Waste water management	88,409	91,406	-	122,748	136,082	136,082	103,010	113,576	121,399
Waste management	78,222	80,206	-	77,889	100,849	100,849	104,248	112,679	120,363
<i>Other</i>	12,088	13,398	-	13,085	13,085	13,085	14,206	15,163	16,211
<b>Total Expenditure - Standard</b>	<b>2,308,580</b>	<b>2,697,932</b>	<b>-</b>	<b>3,691,530</b>	<b>3,750,588</b>	<b>3,750,588</b>	<b>4,569,140</b>	<b>5,112,043</b>	<b>5,648,489</b>
<b>Surplus/(Deficit) for the year</b>	<b>228,622</b>	<b>286,156</b>	<b>-</b>	<b>746,920</b>	<b>720,360</b>	<b>720,360</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>

FS000 Mangaung - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	1,128,278	1,201,193	-	1,822,519	1,855,014	1,855,014	1,907,603	2,066,704	2,202,957
Executive and council	463,231	470,971	-	843	843	843	1,470	1,470	1,544
Budget and treasury office	571,339	622,981	-	1,787,940	1,820,435	1,820,435	1,875,615	2,033,516	2,168,397
Corporate services	93,708	107,240	-	33,736	33,736	33,736	30,518	31,718	33,016
<i>Community and public safety</i>	33,166	14,962	-	42,608	40,466	40,466	31,812	34,966	38,449
Community and social services	4,047	5,167	-	8,368	8,317	8,317	8,997	9,897	10,886
Sport and recreation	1,431	1,594	-	482	482	482	531	584	642
Public safety	6,208	2,498	-	20,537	18,447	18,447	7,591	8,351	9,186
Housing	17,711	5,414	-	12,948	12,948	12,948	14,376	15,814	17,395
Health	3,769	289	-	272	272	272	318	322	340
<i>Economic and environmental services</i>	15,178	63,586	-	17,418	12,545	12,545	21,523	22,273	23,100
Planning and development	4,291	3,724	-	7,369	7,369	7,369	5,373	5,910	6,501
Road transport	9,831	57,648	-	2,119	2,119	2,119	1,975	2,169	2,387
Environmental protection	1,055	2,214	-	7,930	3,058	3,058	14,175	14,193	14,212
<i>Trading services</i>	1,345,009	1,687,967	-	2,536,918	2,543,935	2,543,935	3,300,741	3,701,887	4,112,369
Electricity	783,733	1,037,152	-	1,590,042	1,597,060	1,597,060	1,963,328	2,239,160	2,531,582
Water	363,586	404,953	-	602,055	602,055	602,055	778,287	850,144	928,649
Waste water management	193,616	241,237	-	338,329	338,329	338,329	457,820	504,068	536,189
Waste management	4,074	4,626	-	6,491	6,491	6,491	101,307	108,515	115,948
<i>Other</i>	15,572	16,380	-	18,988	18,988	18,988	20,900	22,990	25,289
<b>Total Revenue - Standard</b>	<b>2,537,202</b>	<b>2,984,087</b>	<b>-</b>	<b>4,438,450</b>	<b>4,470,948</b>	<b>4,470,948</b>	<b>5,282,579</b>	<b>5,848,819</b>	<b>6,402,164</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	637,838	657,756	-	1,153,438	1,177,655	1,177,655	1,507,970	1,667,452	1,782,365
Executive and council	196,895	150,634	-	193,965	203,122	203,122	250,986	267,703	286,336
Budget and treasury office	249,402	274,536	-	732,956	723,493	723,493	983,219	1,114,251	1,190,785
Corporate services	191,542	232,587	-	226,517	251,040	251,040	273,766	285,498	305,244
<i>Community and public safety</i>	205,163	232,571	-	296,332	301,930	301,930	316,651	338,076	359,811
Community and social services	33,842	36,100	-	89,845	89,565	89,565	98,899	106,049	113,614
Sport and recreation	49,988	52,118	-	2,459	2,729	2,729	4,439	4,693	5,008
Public safety	86,030	104,210	-	157,293	159,293	159,293	167,162	177,937	188,330
Housing	27,882	31,463	-	41,363	44,998	44,998	36,165	38,713	41,428
Health	7,422	8,681	-	5,372	5,346	5,346	9,985	10,684	11,430
<i>Economic and environmental services</i>	191,027	271,076	-	187,397	182,046	182,046	278,757	300,833	321,122
Planning and development	27,813	33,337	-	34,796	37,655	37,655	77,737	82,640	87,889
Road transport	150,303	223,485	-	128,611	120,400	120,400	184,786	200,802	214,641
Environmental protection	12,911	14,254	-	23,990	23,990	23,990	16,234	17,391	18,591
<i>Trading services</i>	1,262,464	1,523,130	-	2,041,278	2,075,872	2,075,872	2,451,555	2,790,519	3,168,980
Electricity	779,907	1,043,547	-	1,438,444	1,438,444	1,438,444	1,749,918	1,995,624	2,309,506
Water	315,926	307,971	-	402,198	400,498	400,498	494,380	568,640	617,713
Waste water management	88,409	91,406	-	122,748	136,082	136,082	103,010	113,576	121,399
Waste management	78,222	80,206	-	77,889	100,849	100,849	104,248	112,679	120,363
<i>Other</i>	12,088	13,398	-	13,085	13,085	13,085	14,206	15,163	16,211
<b>Total Expenditure - Standard</b>	<b>2,308,580</b>	<b>2,697,932</b>	<b>-</b>	<b>3,691,530</b>	<b>3,750,588</b>	<b>3,750,588</b>	<b>4,569,140</b>	<b>5,112,043</b>	<b>5,648,489</b>
<b>Surplus/(Deficit) for the year</b>	<b>228,622</b>	<b>286,156</b>	<b>-</b>	<b>746,920</b>	<b>720,360</b>	<b>720,360</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>

<b>Expenditure - Standard</b>									
<b>Municipal governance and administration</b>	<b>637,838</b>	<b>657,756</b>	<b>-</b>	<b>1,153,438</b>	<b>1,177,655</b>	<b>1,177,655</b>	<b>1,507,970</b>	<b>1,667,452</b>	<b>1,782,365</b>
Executive and council	196,895	150,634	-	193,965	203,122	203,122	250,986	267,703	286,336
<i>Mayor and Council</i>	191,832	148,429		106,338	115,495	115,495	241,464	257,569	275,517
<i>Municipal Manager</i>	5,063	2,205		87,627	87,627	87,627	9,522	10,134	10,820
Budget and treasury office	249,402	274,536		732,956	723,493	723,493	983,219	1,114,251	1,190,785
Corporate services	191,542	232,587	-	226,517	251,040	251,040	273,766	285,498	305,244
<i>Human Resources</i>	108,581	131,875		32,644	32,900	32,900	39,408	42,056	44,999
<i>Information Technology</i>	12,500	21,713		64,178	63,878	63,878	74,923	79,313	84,480
<i>Property Services</i>	7,874	6,940		55,004	54,980	54,980	67,443	71,806	76,581
<i>Other Admin</i>	62,586	72,058		74,691	99,281	99,281	91,992	92,323	99,185
<b>Community and public safety</b>	<b>205,163</b>	<b>232,571</b>	<b>-</b>	<b>296,332</b>	<b>301,930</b>	<b>301,930</b>	<b>316,651</b>	<b>338,076</b>	<b>359,811</b>
Community and social services	33,842	36,100	-	89,845	89,565	89,565	98,899	106,049	113,614
<i>Libraries and Archives</i>	12,975	14,633		18,935	17,270	17,270	17,698	18,982	20,490
<i>Museums &amp; Art Galleries etc</i>	845	880		-	-	-	1,532	1,645	1,762
<i>Community halls and Facilities</i>	-	-		-	-	-	-	-	-
<i>Cemeteries &amp; Crematoriums</i>	9,740	9,283		9,372	10,300	10,300	15,662	16,702	17,787
<i>Child Care</i>	-	-		-	-	-	-	-	-
<i>Aged Care</i>	-	-		-	-	-	-	-	-
<i>Other Community</i>	10,281	11,303		35,528	36,018	36,018	-	-	-
<i>Other Social</i>	-	-		26,010	25,978	25,978	64,007	68,720	73,575
Sport and recreation	49,988	52,118		2,459	2,729	2,729	4,439	4,693	5,008
Public safety	86,030	104,210	-	157,293	159,293	159,293	167,162	177,937	188,330
<i>Police</i>	51,515	64,563		96,479	98,479	98,479	102,170	108,969	115,970
<i>Fire</i>	29,898	34,612		52,055	52,055	52,055	50,750	54,016	56,657
<i>Civil Defence</i>	4,618	5,035		-	-	-	-	-	-
<i>Street Lighting</i>	-	-		8,759	8,759	8,759	10,699	11,175	11,683
<i>Other</i>	-	-		-	-	-	3,543	3,777	4,020
Housing	27,882	31,463		41,363	44,998	44,998	36,165	38,713	41,428
Health	7,422	8,681	-	5,372	5,346	5,346	9,985	10,684	11,430
<i>Clinics</i>	4,928	5,002		-	-	-	-	-	-
<i>Ambulance</i>	-	-		-	-	-	-	-	-
<i>Other</i>	2,494	3,679		5,372	5,346	5,346	9,985	10,684	11,430
<b>Economic and environmental services</b>	<b>191,027</b>	<b>271,076</b>	<b>-</b>	<b>187,397</b>	<b>182,046</b>	<b>182,046</b>	<b>278,757</b>	<b>300,833</b>	<b>321,122</b>
Planning and development	27,813	33,337	-	34,796	37,655	37,655	77,737	82,640	87,889
<i>Economic Development/Planning</i>	27,813	33,337		8,939	11,300	11,300	25,231	26,853	28,716
<i>Town Planning/Building</i>	-	-		23,479	23,978	23,978	52,506	55,788	59,174
<i>Licensing &amp; Regulation</i>	-	-		2,378	2,378	2,378	-	-	-
Road transport	150,303	223,485	-	128,611	120,400	120,400	184,786	200,802	214,641
<i>Roads</i>	148,036	220,330		127,273	119,062	119,062	183,366	199,280	213,013
<i>Public Buses</i>	-	-		-	-	-	-	-	-
<i>Parking Garages</i>	659	1,259		1,338	1,338	1,338	1,420	1,522	1,628
<i>Vehicle Licensing and Testing</i>	-	-		-	-	-	-	-	-
<i>Other</i>	1,608	1,896		-	-	-	-	-	-
Environmental protection	12,911	14,254	-	23,990	23,990	23,990	16,234	17,391	18,591
<i>Pollution Control</i>	7,565	9,519		-	-	-	-	-	-
<i>Biodiversity &amp; Landscape</i>	-	-		-	-	-	-	-	-
<i>Other</i>	5,346	4,735		23,990	23,990	23,990	16,234	17,391	18,591
<b>Trading services</b>	<b>1,262,464</b>	<b>1,523,130</b>	<b>-</b>	<b>2,041,278</b>	<b>2,075,872</b>	<b>2,075,872</b>	<b>2,451,555</b>	<b>2,790,519</b>	<b>3,168,980</b>
Electricity	779,907	1,043,547	-	1,438,444	1,438,444	1,438,444	1,749,918	1,995,624	2,309,506
<i>Electricity Distribution</i>	773,711	1,036,955		1,432,694	1,432,694	1,432,694	1,740,615	1,985,582	2,299,019
<i>Electricity Generation</i>	6,196	6,592		5,750	5,750	5,750	9,303	10,042	10,486
Water	315,926	307,971	-	402,198	400,498	400,498	494,380	568,640	617,713
<i>Water Distribution</i>	315,926	307,971		402,198	400,498	400,498	494,380	568,640	617,713
<i>Water Storage</i>	-	-		-	-	-	-	-	-
Waste water management	88,409	91,406	-	122,748	136,082	136,082	103,010	113,576	121,399
<i>Sewerage</i>	88,409	91,406		122,748	136,082	136,082	103,010	113,576	121,399
<i>Storm Water Management</i>	-	-		-	-	-	-	-	-
<i>Public Toilets</i>	-	-		-	-	-	-	-	-
Waste management	78,222	80,206	-	77,889	100,849	100,849	104,248	112,679	120,363
<i>Solid Waste</i>	78,222	80,206		77,889	100,849	100,849	104,248	112,679	120,363
<b>Other</b>	<b>12,088</b>	<b>13,398</b>	<b>-</b>	<b>13,085</b>	<b>13,085</b>	<b>13,085</b>	<b>14,206</b>	<b>15,163</b>	<b>16,211</b>
<i>Air Transport</i>	194	248		320	320	320	345	368	393
<i>Abattoirs</i>	-	-		-	-	-	-	-	-
<i>Tourism</i>	-	-		-	-	-	-	-	-
<i>Forestry</i>	-	-		-	-	-	-	-	-
<i>Markets</i>	11,894	13,150		12,764	12,764	12,764	13,861	14,795	15,817
<b>Total Expenditure - Standard</b>	<b>2,308,580</b>	<b>2,697,932</b>	<b>-</b>	<b>3,691,530</b>	<b>3,750,588</b>	<b>3,750,588</b>	<b>4,569,140</b>	<b>5,112,043</b>	<b>5,648,489</b>
<b>Surplus/(Deficit) for the year</b>	<b>228,622</b>	<b>286,156</b>	<b>-</b>	<b>746,920</b>	<b>720,360</b>	<b>720,360</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>

FS000 Mangaung - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue by Vote</b>									
Vote 1 - CITY MANAGER	16,425	17,996	22,352	5,082	5,082	5,082	2	2	2
Vote 2 - EXECUTIVE MAYOR	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES	1,348	1,669	4,674	8,504	8,504	8,504	10,164	11,148	12,243
Vote 4 - FINANCE	406,380	497,522	601,298	665,887	665,887	665,887	738,372	799,328	859,905
Vote 5 - SOCIAL SERVICES	17,986	12,209	20,483	20,529	13,515	13,515	32,546	34,398	36,438
Vote 6 - PLANNING	13,184	12,641	12,427	27,584	27,584	27,584	5,373	5,910	6,501
Vote 7 - HUMAN SETTLEMENT AND HOUSING	17,711	5,414	4,740	12,948	12,948	12,948	34,793	36,435	38,222
Vote 8 - FRESH PRODUCE MARKET	15,287	16,071	16,804	18,680	18,680	18,680	20,561	22,617	24,879
Vote 9 - ENGINEERING SERVICES	203,000	299,668	341,760	337,857	337,857	337,857	560,441	614,019	653,706
Vote 10 - WATER SERVICES	363,586	404,953	541,421	602,055	602,055	602,055	778,287	850,144	928,649
Vote 11 - MISCELLANEOUS SERVICES	698,563	678,792	648,230	1,122,896	1,155,391	1,155,391	1,138,708	1,235,652	1,310,030
Vote 12 - REGIONAL OPERATIONS	-	-	-	14,781	14,781	14,781	-	-	-
Vote 13 - STRATEGIC PROJECTS AND SERVICES	-	-	-	-	-	-	5	5	6
Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD	783,733	1,037,152	930,711	1,601,648	1,608,665	1,608,665	1,963,328	2,239,160	2,531,582
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2,537,202</b>	<b>2,984,087</b>	<b>3,144,900</b>	<b>4,438,450</b>	<b>4,470,948</b>	<b>4,470,948</b>	<b>5,282,579</b>	<b>5,848,819</b>	<b>6,402,164</b>
<b>Expenditure by Vote to be appropriated</b>									
Vote 1 - CITY MANAGER	123,180	136,689	170,804	120,874	111,656	111,656	43,788	46,699	49,959
Vote 2 - EXECUTIVE MAYOR	-	-	-	-	-	-	138,790	148,113	158,463
Vote 3 - CORPORATE SERVICES	63,183	72,869	66,097	206,319	233,781	233,781	206,638	219,626	234,537
Vote 4 - FINANCE	57,556	91,682	94,633	63,266	73,097	73,097	147,479	155,817	164,922
Vote 5 - SOCIAL SERVICES	188,785	216,152	218,117	221,029	223,029	223,029	287,852	307,583	327,440
Vote 6 - PLANNING	42,963	50,720	51,537	76,793	87,323	87,323	85,190	90,635	96,438
Vote 7 - HUMAN SETTLEMENT AND HOUSING	27,882	26,884	24,967	15,806	19,441	19,441	83,507	89,080	95,073
Vote 8 - FRESH PRODUCE MARKET	11,894	13,150	11,073	12,764	12,764	12,764	13,861	14,795	15,817
Vote 9 - ENGINEERING SERVICES	326,891	405,559	360,955	75,803	75,803	75,803	412,724	443,400	474,349
Vote 10 - WATER SERVICES	315,926	307,971	348,129	349,913	349,913	349,913	494,380	568,640	617,713
Vote 11 - MISCELLANEOUS SERVICES	370,413	332,711	560,320	661,323	642,291	642,291	843,462	966,739	1,034,755
Vote 12 - REGIONAL OPERATIONS	-	-	-	440,436	474,286	474,286	-	-	-
Vote 13 - STRATEGIC PROJECTS AND SERVICES	-	-	-	-	-	-	50,852	54,116	57,834
Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD	779,907	1,043,547	945,772	1,447,203	1,447,203	1,447,203	1,760,618	2,006,799	2,321,189
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2,308,580</b>	<b>2,697,932</b>	<b>2,852,404</b>	<b>3,691,530</b>	<b>3,750,588</b>	<b>3,750,588</b>	<b>4,569,140</b>	<b>5,112,043</b>	<b>5,648,489</b>
<b>Surplus/(Deficit) for the year</b>	<b>228,622</b>	<b>286,156</b>	<b>292,496</b>	<b>746,920</b>	<b>720,360</b>	<b>720,360</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>

FS000 Mangaung - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue by Vote</b>									
<b>Vote 1 - CITY MANAGER</b>	16,425	17,996	22,352	5,082	5,082	5,082	2	2	2
1.1 - Office of the City Manager	16,425	17,996	22,352	-	-	-	-	-	-
1.2 - Deputy Executive Director Operations	-	-	-	2	2	2	2	2	2
1.3 - Information Technology and Management	-	-	-	1,900	1,900	1,900	-	-	-
1.4 - Committee Services	-	-	-	-	-	-	-	-	-
1.5 - Deputy Executive Director Performance	-	-	-	-	-	-	-	-	-
1.6 - Risk Management and anti-Fraud&Corruption	-	-	-	3,180	3,180	3,180	-	-	-
1.3 - Information Technology and Management	-	-	-	-	-	-	-	-	-
1.8 - Institutional Compliance	-	-	-	-	-	-	-	-	-
<b>Vote 2 - EXECUTIVE MAYOR</b>	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker	-	-	-	-	-	-	-	-	-
2.2 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
2.3 - Office of the Councils Whip	-	-	-	-	-	-	-	-	-
<b>Vote 3 - CORPORATE SERVICES</b>	1,348	1,669	4,674	8,504	8,504	8,504	10,164	11,148	12,243
3.1 - Head	1,348	1,669	4,674	-	-	-	-	-	-
3.2 - Human Resource Management & Development	-	-	-	5,057	5,057	5,057	5,506	6,029	6,619
3.3 - Office of the Speaker	-	-	-	-	-	-	-	-	-
3.4 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
3.5 - Labour Relations	-	-	-	-	-	-	-	-	-
3.6 - Communications and Legal Services	-	-	-	-	-	-	-	-	-
3.7 - Facilities Management	-	-	-	3,448	3,448	3,448	4,540	4,993	5,493
3.8 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.9 - Committee Services	-	-	-	-	-	-	-	-	-
3.10 - Information Technology and Management	-	-	-	-	-	-	118	125	131
<b>Vote 4 - FINANCE</b>	406,380	497,522	601,298	665,887	665,887	665,887	738,372	799,328	859,905
4.1 - Property Rates	406,380	497,522	549,096	621,211	621,211	621,211	710,252	771,876	832,595
4.2 - Chief Executive Officer	-	-	52,202	843	843	843	1,465	1,465	1,538
4.3 - Accounting and Compliance	-	-	-	-	-	-	-	-	-
4.4 - Financial Support	-	-	-	-	-	-	-	-	-
4.5 - Budget and Treasury	-	-	-	4,186	4,186	4,186	1,358	1,494	1,644
4.6 - Supply Chain Management	-	-	-	1,274	1,274	1,274	1,388	1,526	1,679
4.7 - Revenue Management	-	-	-	38,373	38,373	38,373	23,908	22,967	22,449
4.8 - Asset Management	-	-	-	-	-	-	-	-	-
<b>Vote 5 - SOCIAL SERVICES</b>	17,986	12,209	20,483	20,529	13,515	13,515	32,546	34,398	36,438
5.1 - Administration	17,986	12,209	20,483	-	-	-	-	-	-
5.2 - Education and Library Services	-	-	-	250	250	250	15,015	15,116	15,228
5.3 - Social Development	-	-	-	-	-	-	-	-	-
5.4 - Environmental Health Services	-	-	-	7,930	3,058	3,058	-	-	-
5.5 - Emergency Management Services	-	-	-	560	560	560	616	678	745
5.6 - Traffic and Law Enforcement	-	-	-	9,464	7,374	7,374	7,855	8,638	9,502
5.7 - Parks and Cemeteries	-	-	-	2,325	2,273	2,273	9,060	9,966	10,963
<b>Vote 6 - PLANNING</b>	13,184	12,641	12,427	27,584	27,584	27,584	5,373	5,910	6,501
6.1 - Administration and Finance	13,184	12,641	12,427	-	-	-	-	-	-
6.2 - Planning	-	-	-	6,968	6,968	6,968	-	-	-
6.3 - Economic Development	-	-	-	401	401	401	442	486	534
6.4 - Town and Regional Planning	-	-	-	-	-	-	142	156	172
6.5 - Land Use Control	-	-	-	-	-	-	4,789	5,268	5,795
6.9 - Property and Land Management	-	-	-	20,215	20,215	20,215	-	-	-
<b>Vote 7 - HUMAN SETTLEMENT AND HOUSING</b>	17,711	5,414	4,740	12,948	12,948	12,948	34,793	36,435	38,222
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	-	-	-	-	-	5,040	5,544	6,099
7.3 - Land Development and Property Management	-	-	-	-	-	-	20,417	20,621	20,827
7.4 - Implementation Support	-	-	-	-	-	-	9,336	10,269	11,296
7.7 - Housing	-	-	-	12,948	12,948	12,948	-	-	-
<b>Vote 8 - FRESH PRODUCE MARKET</b>	15,287	16,071	16,804	18,680	18,680	18,680	20,561	22,617	24,879
8.1 - Administration	15,287	16,071	16,804	16,048	16,048	16,048	17,653	19,418	21,360
8.2 - Business Operations	-	-	-	2,632	2,632	2,632	2,908	3,199	3,519
<b>Vote 9 - ENGINEERING SERVICES</b>	203,000	299,668	341,760	337,857	337,857	337,857	560,441	614,019	653,706
9.1 - Head	203,000	299,668	341,760	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	207	207	207	219	232	244
9.3 - Roads and Stormwater	-	-	-	560	560	560	1,095	1,204	1,325
9.4 - Solid Waste Management	-	-	-	337,037	337,037	337,037	101,307	108,515	115,948
9.5 - Water and Sanitation	-	-	-	53	53	53	457,820	504,068	536,189

<b>Vote 10 - WATER SERVICES</b>	363,586	404,953	541,421	602,055	602,055	602,055	778,287	850,144	928,649
10.1 - Water	363,586	404,953	541,421	602,055	602,055	602,055	778,287	850,144	928,649
<b>Vote 11 - MISCELLANEOUS SERVICES</b>	698,563	678,792	648,230	1,122,896	1,155,391	1,155,391	1,138,708	1,235,652	1,310,030
11.1 - Transfers, Grants and Miscellaneous	698,563	678,792	648,230	1,122,896	1,155,391	1,155,391	1,138,708	1,235,652	1,310,030
<b>Vote 12 - REGIONAL OPERATIONS</b>	-	-	-	14,781	14,781	14,781	-	-	-
12.1 - Administration	-	-	-	-	-	-	-	-	-
12.2 - Bloemfontein North	-	-	-	7,139	7,139	7,139	-	-	-
12.3 - Bloemfontein South	-	-	-	4,060	4,060	4,060	-	-	-
12.4 - Botshabelo	-	-	-	3,448	3,448	3,448	-	-	-
12.5 - Thaba Nchu	-	-	-	134	134	134	-	-	-
<b>Vote 13 - STRATEGIC PROJECTS AND SERV</b>	-	-	-	-	-	-	5	5	6
13.1 - Head	-	-	-	-	-	-	-	-	-
13.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	2	2	2
13.5 - Regional Centre Botshabelo	-	-	-	-	-	-	2	2	2
13.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	2	2	2
<b>Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD</b>	783,733	1,037,152	930,711	1,601,648	1,608,665	1,608,665	1,963,328	2,239,160	2,531,582
14.1 - Board of Directors	783,733	-	-	-	-	-	-	-	-
14.2 - Company Secretary	-	-	-	-	-	-	-	-	-
14.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
14.4 - Finance	-	1,019,927	930,711	1,571,304	1,578,321	1,578,321	1,963,328	2,239,160	2,531,582
14.5 - Corporate Services	-	1,732	-	3,569	3,569	3,569	-	-	-
14.6 - Engineering	-	-	-	-	-	-	-	-	-
14.7 - Customer Services	-	1,545	-	5,481	5,481	5,481	-	-	-
14.8 - Design and Development	-	6,987	-	4,540	4,540	4,540	-	-	-
14.9 - Distribution	-	6,927	-	5,150	5,150	5,150	-	-	-
14.10 - Street Lights	-	33	-	11,605	11,605	11,605	-	-	-
<b>Total Revenue by Vote</b>	<b>2,537,202</b>	<b>2,984,087</b>	<b>3,144,900</b>	<b>4,438,450</b>	<b>4,470,948</b>	<b>4,470,948</b>	<b>5,282,579</b>	<b>5,848,819</b>	<b>6,402,164</b>

<b>Expenditure by Vote</b>									
<b>Vote 1 - CITY MANAGER</b>	<b>123,180</b>	<b>136,689</b>	<b>170,804</b>	<b>120,874</b>	<b>111,656</b>	<b>111,656</b>	<b>43,788</b>	<b>46,699</b>	<b>49,959</b>
1.1 - Office of the City Manager	123,180	136,689	170,804	8,679	9,659	9,659	9,522	10,134	10,820
1.2 - Deputy Executive Director Operations				16,527	11,810	11,810	13,317	14,165	15,155
1.3 - Information Technology and Management				64,178	63,878	63,878	-	-	-
1.4 - Committee Services				11,129	10,629	10,629	-	-	-
1.5 - Deputy Executive Director Performance				11,054	6,374	6,374	9,129	9,736	10,417
1.6 - Risk Management and anti-Fraud&Corruption				4,690	4,690	4,690	11,820	12,665	13,568
1.3 - Information Technology and Management				4,617	4,617	4,617	-	-	-
1.8 - Institutional Compliance									
<b>Vote 2 - EXECUTIVE MAYOR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138,790</b>	<b>148,113</b>	<b>158,463</b>
2.1 - Office of the Speaker				-	-	-	71,969	76,832	82,200
2.2 - Office of the Executive Mayor				-	-	-	62,342	66,471	71,116
2.3 - Office of the Councils Whip				-	-	-	4,479	4,810	5,147
<b>Vote 3 - CORPORATE SERVICES</b>	<b>63,183</b>	<b>72,869</b>	<b>66,097</b>	<b>206,319</b>	<b>233,781</b>	<b>233,781</b>	<b>206,638</b>	<b>219,626</b>	<b>234,537</b>
3.1 - Head	63,183	72,869	66,097	3,688	9,342	9,342	9,930	10,540	11,278
3.2 - Human Resource Management & Development				31,480	31,580	31,580	36,498	38,942	41,666
3.3 - Office of the Speaker				67,282	67,694	67,694	-	-	-
3.4 - Office of the Executive Mayor				39,056	39,143	39,143	-	-	-
3.5 - Labour Relations				3,593	3,593	3,593	4,946	5,265	5,633
3.6 - Communications and Legal Services				8,484	24,442	24,442	4,855	5,152	5,512
3.7 - Facilities Management				51,108	56,358	56,358	56,738	60,494	64,675
3.8 - Safety and Loss Control				1,628	1,628	1,628	1,592	1,693	1,809
3.9 - Committee Services							17,157	18,227	19,483
3.10 - Information Technology and Management							74,923	79,313	84,480
<b>Vote 4 - FINANCE</b>	<b>57,556</b>	<b>91,682</b>	<b>94,633</b>	<b>63,266</b>	<b>73,097</b>	<b>73,097</b>	<b>147,479</b>	<b>155,817</b>	<b>164,922</b>
4.1 - Property Rates	57,556	91,682	94,633	-	-	-	-	-	-
4.2 - Chief Executive Officer				8,026	8,026	8,026	7,722	8,305	8,892
4.3 - Accounting and Compliance				-	-	-	1,967	2,109	2,256
4.4 - Financial Support				-	-	-	1,705	1,831	1,959
4.5 - Budget and Treasury				7,807	7,807	7,807	6,198	6,658	7,124
4.6 - Supply Chain Management				10,363	10,755	10,755	12,264	13,154	13,584
4.7 - Revenue Management				37,070	46,509	46,509	112,822	118,631	125,641
4.8 - Asset Management				-	-	-	4,801	5,128	5,466
<b>Vote 5 - SOCIAL SERVICES</b>	<b>188,785</b>	<b>216,152</b>	<b>218,117</b>	<b>221,029</b>	<b>223,029</b>	<b>223,029</b>	<b>287,852</b>	<b>307,583</b>	<b>327,440</b>
5.1 - Administration	188,785	216,152	218,117	4,436	4,436	4,436	5,519	5,930	6,345
5.2 - Education and Library Services				14,040	14,040	14,040	-	-	-
5.3 - Social Development				-	-	-	47,323	50,669	54,369
5.4 - Environmental Health Services				25,755	25,755	25,755	-	-	-
5.5 - Emergency Management Services				52,055	52,055	52,055	50,750	54,016	56,657
5.6 - Traffic and Law Enforcement				97,817	99,817	99,817	103,590	110,491	117,598
5.7 - Parks and Cemeteries				26,926	26,926	26,926	77,127	82,700	88,451
5.8 - Disaster Management				-	-	-	3,543	3,777	4,020
5.8 - Health									
<b>Vote 6 - PLANNING</b>	<b>42,963</b>	<b>50,720</b>	<b>51,537</b>	<b>76,793</b>	<b>87,323</b>	<b>87,323</b>	<b>85,190</b>	<b>90,635</b>	<b>96,438</b>
6.1 - Administration and Finance	42,963	50,720	51,537	4,271	7,021	7,021	5,762	6,186	6,617
6.2 - Planning				25,857	31,137	31,137	-	-	-
6.3 - Economic Development				8,939	11,438	11,438	25,231	26,853	28,716
6.4 - Town and Regional Planning				-	-	-	33,079	34,974	36,940
6.5 - Land Use Control				-	-	-	15,115	16,200	17,305
6.6 - Architectural and Survey Services				-	-	-	3,241	3,475	3,715
6.7 - Geographic Information Services				-	-	-	1,071	1,139	1,213
6.8 - Environmental Management				-	-	-	1,691	1,809	1,932
6.9 - Property and Land Management				37,726	37,726	37,726	-	-	-
<b>Vote 7 - HUMAN SETTLEMENT AND HOUSING</b>	<b>27,882</b>	<b>26,884</b>	<b>24,967</b>	<b>15,806</b>	<b>19,441</b>	<b>19,441</b>	<b>83,507</b>	<b>89,080</b>	<b>95,073</b>
7.1 - Head				-	-	-	3,292	3,517	3,773
7.2 - Rental and Social Housing				-	-	-	8,395	8,943	9,548
7.3 - Land Development and Property Management				-	-	-	47,342	50,367	53,644
7.4 - Implementation Support				-	-	-	2,732	2,916	3,126
7.5 - BNG Property Management				-	-	-	1,985	2,123	2,282
7.6 - Informal Settlements				-	-	-	19,761	21,213	22,699
7.7 - Housing	27,882	26,884	24,967	15,806	19,441	19,441	-	-	-
<b>Vote 8 - FRESH PRODUCE MARKET</b>	<b>11,894</b>	<b>13,150</b>	<b>11,073</b>	<b>12,764</b>	<b>12,764</b>	<b>12,764</b>	<b>13,861</b>	<b>14,795</b>	<b>15,817</b>
8.1 - Administration	11,894	13,150	11,073	4,006	4,006	4,006	4,327	4,629	4,951
8.2 - Business Operations				8,758	8,758	8,758	9,535	10,166	10,866
<b>Vote 9 - ENGINEERING SERVICES</b>	<b>326,891</b>	<b>405,559</b>	<b>360,955</b>	<b>75,803</b>	<b>75,803</b>	<b>75,803</b>	<b>412,724</b>	<b>443,400</b>	<b>474,349</b>
9.1 - Head	326,891	405,559	360,955	3,332	3,332	3,332	3,544	3,796	4,076
9.2 - Fleet Services and Engineering Support				17,994	17,994	17,994	18,556	14,069	15,498
9.3 - Roads and Stormwater				15,642	15,642	15,642	183,366	199,280	213,013
9.4 - Solid Waste Management				22,428	22,428	22,428	104,248	112,679	120,363
9.5 - Water and Sanitation				16,407	16,407	16,407	103,010	113,576	121,399

<b>Vote 10 - WATER SERVICES</b>	315,926	307,971	348,129	349,913	349,913	349,913	494,380	568,640	617,713
10.1 - Water	315,926	307,971	348,129	349,913	349,913	349,913	494,380	568,640	617,713
<b>Vote 11 - MISCELLANEOUS SERVICES</b>	370,413	332,711	560,320	661,323	642,291	642,291	843,462	966,739	1,034,755
11.1 - Transfers, Grants and Miscellaneous	370,413	332,711	560,320	661,323	642,291	642,291	843,462	966,739	1,034,755
<b>Vote 12 - REGIONAL OPERATIONS</b>	-	-	-	440,436	474,286	474,286	-	-	-
12.1 - Administration	-	-	-	4,028	4,939	4,939	-	-	-
12.2 - Bloemfontein North	-	-	-	145,479	151,079	151,079	-	-	-
12.3 - Bloemfontein South	-	-	-	146,698	159,848	159,848	-	-	-
12.4 - Botshabelo	-	-	-	94,552	103,162	103,162	-	-	-
12.5 - Thaba Nchu	-	-	-	49,678	55,258	55,258	-	-	-
<b>Vote 13 - STRATEGIC PROJECTS AND SERV</b>	-	-	-	-	-	-	50,852	54,116	57,834
13.1 - Head	-	-	-	-	-	-	4,122	4,425	4,733
13.2 - Strategic Projects	-	-	-	-	-	-	25,905	27,405	29,296
13.3 - City Services, Monitoring and Evaluation	-	-	-	-	-	-	1,696	1,785	1,879
13.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	9,041	9,692	10,362
13.5 - Regional Centre Botshabelo	-	-	-	-	-	-	6,581	7,059	7,551
13.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	3,506	3,751	4,013
<b>Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD</b>	779,907	1,043,547	945,772	1,447,203	1,447,203	1,447,203	1,760,618	2,006,799	2,321,189
14.1 - Board of Directors	779,907	22,952	945,772	7,293	7,293	7,293	7,570	6,224	5,860
14.2 - Company Secretary	-	765	-	9,021	9,021	9,021	8,436	8,871	10,218
14.3 - Chief Executive Officer	-	28,567	-	23,611	23,611	23,611	70,660	75,255	85,562
14.4 - Finance	-	243,872	-	233,496	233,496	233,496	300,844	314,108	346,297
14.5 - Corporate Services	-	19,329	-	34,279	34,279	34,279	39,351	41,364	43,493
14.6 - Engineering	-	8,891	-	8,165	8,165	8,165	11,888	12,794	13,318
14.7 - Customer Services	-	26,504	-	34,076	34,076	34,076	39,410	42,283	44,824
14.8 - Design and Development	-	9,587	-	13,125	13,125	13,125	14,927	15,796	16,659
14.9 - Distribution	-	678,791	-	1,075,378	1,075,378	1,075,378	1,256,833	1,478,929	1,743,274
14.10 - Street Lights	-	4,288	-	8,759	8,759	8,759	10,699	11,175	11,683
<b>Total Expenditure by Vote</b>	<b>2,308,580</b>	<b>2,697,932</b>	<b>2,852,404</b>	<b>3,691,530</b>	<b>3,750,588</b>	<b>3,750,588</b>	<b>4,569,140</b>	<b>5,112,043</b>	<b>5,648,489</b>
<b>Surplus/(Deficit) for the year</b>	<b>228,622</b>	<b>286,156</b>	<b>292,496</b>	<b>746,920</b>	<b>720,360</b>	<b>720,360</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>



FS000 Mangaung - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>									
<b>Revenue By Source</b>									
Property rates	278,236	345,558	396,843	445,409	445,409	445,409	506,433	558,554	613,313
Property rates - penalties & collection charges			-	-	-	-	-	-	-
Service charges - electricity revenue	681,423	966,793	-	1,409,096	1,409,096	1,409,096	1,809,563	2,030,395	2,322,785
Service charges - water revenue	285,954	303,538	-	445,979	445,979	445,979	597,090	650,828	709,401
Service charges - sanitation revenue	110,600	127,253	-	161,956	161,956	161,956	253,488	290,105	316,092
Service charges - refuse revenue	-	4,593	-	6,377	6,377	6,377	101,167	108,361	115,779
Service charges - other			1,688,056	-	-	-			
Rental of facilities and equipment	18,429	18,178	34,858	23,722	23,673	23,673	27,793	29,327	31,002
Interest earned - external investments	32,811	23,976	13,115	32,336	23,936	23,936	31,717	35,174	36,761
Interest earned - outstanding debtors	30,103	26,385	42,622	31,588	31,588	31,588	23,010	21,980	21,365
Dividends received	-	-	-	-	110,000	110,000	-	-	-
Fines	4,734	1,385	1,642	6,449	4,359	4,359	5,063	5,569	6,126
Licences and permits	242	201	203	569	569	569	766	842	926
Agency services	96,960	115,096	-	20,124	151,786	151,786	3,527	3,603	3,282
Transfers recognised - operational	325,338	458,359	537,300	560,857	572,282	572,282	640,589	689,713	735,828
Other revenue	201,736	142,798	86,782	699,025	475,379	475,379	753,507	851,572	890,778
Gains on disposal of PPE			117	38	36	36			
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2,066,565</b>	<b>2,534,116</b>	<b>2,801,538</b>	<b>3,843,525</b>	<b>3,862,426</b>	<b>3,862,426</b>	<b>4,753,713</b>	<b>5,276,022</b>	<b>5,803,439</b>
<b>Expenditure By Type</b>									
Employee related costs	580,073	665,765	765,829	886,816	886,816	886,816	998,099	1,075,902	1,157,997
Remuneration of councillors	20,639	22,283	22,626	43,690	43,690	43,690	47,950	51,335	54,901
Debt impairment	169,022	93,235	217,844	150,327	150,327	150,327	180,212	226,201	230,986
Depreciation & asset impairment	189,265	200,440	288,056	200,299	200,299	200,299	226,167	250,885	270,582
Finance charges	35,887	32,796	68,965	39,953	39,953	39,953	65,664	68,327	68,050
Bulk purchases	616,906	791,421	1,008,917	1,260,365	1,260,365	1,260,365	1,492,378	1,769,097	2,065,556
Other materials	142,169	132,939	93,253	216,941	221,941	221,941	238,250	255,085	272,326
Contracted services	220,775	174,274	115,600	171,687	192,787	192,787	224,438	241,037	262,179
Transfers and grants	15,915	49,434	-	138,438	146,438	146,438	256,943	319,687	328,340
Other expenditure	317,929	535,345	271,314	583,013	607,972	607,972	839,040	854,486	937,571
Loss on disposal of PPE			-	-	-	-			
<b>Total Expenditure</b>	<b>2,308,580</b>	<b>2,697,932</b>	<b>2,852,404</b>	<b>3,691,530</b>	<b>3,750,588</b>	<b>3,750,588</b>	<b>4,569,140</b>	<b>5,112,043</b>	<b>5,648,489</b>
<b>Surplus/(Deficit)</b>	<b>(242,015)</b>	<b>(163,816)</b>	<b>(50,866)</b>	<b>151,995</b>	<b>111,837</b>	<b>111,837</b>	<b>184,572</b>	<b>163,979</b>	<b>154,951</b>
Transfers recognised - capital	470,637	449,971	343,362	571,745	585,341	585,341	503,967	547,884	573,797
Contributions recognised - capital	-	-	-	23,181	23,181	23,181	24,899	24,913	24,927
Contributed assets									
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>228,622</b>	<b>286,156</b>	<b>292,496</b>	<b>746,920</b>	<b>720,360</b>	<b>720,360</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>
Taxation									
<b>Surplus/(Deficit) after taxation</b>	<b>228,622</b>	<b>286,156</b>	<b>292,496</b>	<b>746,920</b>	<b>720,360</b>	<b>720,360</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>228,622</b>	<b>286,156</b>	<b>292,496</b>	<b>746,920</b>	<b>720,360</b>	<b>720,360</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/(Deficit) for the year</b>	<b>228,622</b>	<b>286,156</b>	<b>292,496</b>	<b>746,920</b>	<b>720,360</b>	<b>720,360</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>

FS000 Mangaung - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Capital expenditure - Vote</b>									
<b>Multi-year expenditure to be appropriated</b>									
Vote 1 - CITY MANAGER	1,236	33	-	4,000	4,000	4,000	4,000	5,000	5,000
Vote 2 - EXECUTIVE MAYOR	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES	118	-	-	-	-	-	4,000	4,000	5,200
Vote 4 - FINANCE	831	-	-	7,000	6,400	6,400	5,600	500	500
Vote 5 - SOCIAL SERVICES	16,461	487	-	3,500	2,000	2,000	8,500	31,000	62,300
Vote 6 - PLANNING	9,477	1,050	-	19,000	15,000	15,000	-	-	-
Vote 7 - HUMAN SETTLEMENT AND HOUSING	5,062	-	-	-	-	-	6,500	15,000	20,000
Vote 8 - FRESH PRODUCE MARKET	-	-	-	-	-	-	-	-	-
Vote 9 - ENGINEERING SERVICES	422,759	49,564	246,068	147,763	115,718	115,718	180,810	176,816	163,727
Vote 10 - WATER SERVICES	23,021	18,532	-	75,363	69,283	69,283	112,751	106,000	83,000
Vote 11 - MISCELLANEOUS SERVICES	-	-	-	-	-	-	-	-	-
Vote 12 - REGIONAL OPERATIONS	-	-	-	2,689	3,803	3,803	-	-	-
Vote 13 - STRATEGIC PROJECTS AND SERVICES	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD	107,501	21,924	19,960	110,565	110,565	110,565	169,831	208,467	215,167
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>586,466</b>	<b>91,589</b>	<b>266,028</b>	<b>369,881</b>	<b>326,769</b>	<b>326,769</b>	<b>491,992</b>	<b>546,784</b>	<b>554,895</b>
<b>Single-year expenditure to be appropriated</b>									
Vote 1 - CITY MANAGER	-	9,787	531	35	35	35	-	-	-
Vote 2 - EXECUTIVE MAYOR	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES	-	-	-	41,533	43,085	43,085	11,000	2,750	3,000
Vote 4 - FINANCE	-	1,087	4,597	2,000	2,000	2,000	1,000	-	-
Vote 5 - SOCIAL SERVICES	-	39,294	5,998	18,173	21,924	21,924	13,350	2,900	1,032
Vote 6 - PLANNING	-	1,282	1,467	60,202	61,057	61,057	55,187	-	-
Vote 7 - HUMAN SETTLEMENT AND HOUSING	-	31,982	5,266	484	611	611	23,500	500	30,000
Vote 8 - FRESH PRODUCE MARKET	-	-	-	1,150	3,670	3,670	-	-	-
Vote 9 - ENGINEERING SERVICES	-	441,520	132,012	253,218	272,164	272,164	116,142	79,604	73,016
Vote 10 - WATER SERVICES	-	5,798	22,351	20,815	20,815	20,815	26,560	57,288	29,533
Vote 11 - MISCELLANEOUS SERVICES	-	-	-	-	-	-	-	-	-
Vote 12 - REGIONAL OPERATIONS	-	-	-	23,220	21,479	21,479	-	-	-
Vote 13 - STRATEGIC PROJECTS AND SERVICES	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD	-	80,151	20,485	33,437	41,437	41,437	30,936	-	3,300
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>-</b>	<b>610,902</b>	<b>192,707</b>	<b>454,266</b>	<b>488,277</b>	<b>488,277</b>	<b>277,675</b>	<b>143,042</b>	<b>139,881</b>
<b>Total Capital Expenditure - Vote</b>	<b>586,466</b>	<b>702,491</b>	<b>458,735</b>	<b>824,147</b>	<b>815,046</b>	<b>815,046</b>	<b>769,667</b>	<b>689,826</b>	<b>694,776</b>
<b>Capital Expenditure - Standard</b>									
<i>Governance and administration</i>	8,816	10,881	5,122	94,717	91,736	91,736	49,548	53,475	91,212
Executive and council	100	-	23	-	1,067	1,067	-	-	-
Budget and treasury office	831	1,087	4,597	9,000	3,400	3,400	6,600	500	500
Corporate services	7,886	9,794	503	85,717	87,269	87,269	42,948	52,975	90,712
<i>Community and public safety</i>	19,283	70,627	11,164	28,817	27,817	27,817	53,350	38,550	71,532
Community and social services	64	1,750	200	-	2,373	2,373	-	-	-
Sport and recreation	499	1,063	2,955	8,002	8,002	8,002	33,350	31,750	65,500
Public safety	13,658	35,831	2,743	20,291	16,791	16,791	3,500	6,300	6,032
Housing	5,062	31,982	5,266	484	611	611	16,500	500	-
Health	-	-	-	40	40	40	-	-	-
<i>Economic and environmental services</i>	308,360	455,918	304,090	305,410	321,876	321,876	184,345	168,696	164,732
Planning and development	3,148	2,324	1,555	67,458	64,851	64,851	55,187	-	-
Road transport	302,972	452,457	302,238	236,569	250,497	250,497	129,159	168,696	164,732
Environmental protection	2,240	1,137	298	1,383	6,528	6,528	-	-	-
<i>Trading services</i>	250,007	165,066	138,359	394,054	369,947	369,947	482,424	426,106	367,301
Electricity	107,501	102,075	40,167	144,002	152,002	152,002	200,767	208,467	218,467
Water	22,944	24,331	22,351	96,178	90,098	90,098	139,311	163,288	112,533
Waste water management	113,325	30,426	70,278	145,925	119,904	119,904	129,936	40,800	25,000
Waste management	6,237	8,234	5,563	7,948	7,944	7,944	12,410	13,550	11,300
<i>Other</i>	-	-	-	1,150	3,670	3,670	-	-	-
<b>Total Capital Expenditure - Standard</b>	<b>586,466</b>	<b>702,491</b>	<b>458,735</b>	<b>824,147</b>	<b>815,046</b>	<b>815,046</b>	<b>769,667</b>	<b>686,826</b>	<b>694,776</b>
<b>Funded by:</b>									
National Government	334,675	332,540	333,489	545,231	542,347	542,347	500,967	547,884	573,797
Provincial Government	55,070	86,684	16,303	25,131	36,466	36,466	3,000	-	-
District Municipality	313	1,137	298	1,383	6,528	6,528	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>390,058</b>	<b>420,360</b>	<b>350,090</b>	<b>571,745</b>	<b>585,341</b>	<b>585,341</b>	<b>503,967</b>	<b>547,884</b>	<b>573,797</b>
Public contributions & donations	22,535	15,978	13,195	23,181	23,181	23,181	24,767	24,767	24,767
Borrowing	-	-	22,259	110,547	71,856	71,856	105,885	-	-
Internally generated funds	173,873	266,153	73,190	118,675	134,668	134,668	135,048	117,175	96,212
<b>Total Capital Funding</b>	<b>586,466</b>	<b>702,491</b>	<b>458,735</b>	<b>824,147</b>	<b>815,046</b>	<b>815,046</b>	<b>769,667</b>	<b>689,826</b>	<b>694,776</b>

FS000 Mangaung - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Capital expenditure - Municipal Vote</b>									
<b>Multi-year expenditure appropriation</b>									
Vote 1 - CITY MANAGER	1,236	33	-	4,000	4,000	4,000	4,000	5,000	5,000
1.1 - Office of the City Manager	-	-	-	-	-	-	-	-	-
1.2 - Deputy Executive Director Operations	127	33	-	4,000	4,000	4,000	-	-	-
1.3 - Information Technology and Management	1,109	-	-	-	-	-	-	-	-
1.3 - Information Technology and Management	-	-	-	-	-	-	4,000	5,000	5,000
Vote 2 - EXECUTIVE MAYOR	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES	118	-	-	-	-	-	4,000	4,000	5,200
3.7 - Facilities Management	-	-	-	-	-	-	4,000	4,000	5,200
Vote 4 - FINANCE	831	-	-	7,000	6,400	6,400	5,600	500	500
4.1 - Property Rates	-	-	-	-	-	-	-	-	-
4.2 - Chief Executive Officer	-	-	-	7,000	6,400	6,400	-	-	-
4.6 - Supply Chain Management	831	-	-	-	-	-	-	-	-
4.7 - Revenue Management	-	-	-	-	-	-	-	-	-
4.8 - Asset Management	-	-	-	-	-	-	5,600	500	500
Vote 5 - SOCIAL SERVICES	16,461	487	-	3,500	2,000	2,000	8,500	31,000	62,300
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Education and Library Services	-	-	-	-	-	-	-	-	-
5.3 - Social Development	-	-	-	-	-	-	-	-	-
5.4 - Environmental Health Services	2,240	-	-	-	-	-	-	-	-
5.5 - Emergency Management Services	2,697	-	-	-	-	-	-	-	-
5.6 - Traffic and Law Enforcement	10,961	-	-	3,500	2,000	2,000	3,000	6,000	5,000
5.7 - Parks and Cemeteries	563	487	-	-	-	-	5,000	25,000	57,300
5.8 - Disaster Management	-	-	-	-	-	-	500	-	-
5.8 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - PLANNING	9,477	1,050	-	19,000	15,000	15,000	-	-	-
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Planning	1,252	1,050	-	19,000	15,000	15,000	-	-	-
6.3 - Economic Development	1,896	-	-	-	-	-	-	-	-
6.9 - Property and Land Management	6,329	-	-	-	-	-	-	-	-
Vote 7 - HUMAN SETTLEMENT AND HOUSING	5,062	-	-	-	-	-	6,500	15,000	20,000
7.3 - Land Development and Property Management	-	-	-	-	-	-	6,500	15,000	20,000
7.7 - Housing	5,062	-	-	-	-	-	-	-	-
Vote 8 - FRESH PRODUCE MARKET	-	-	-	-	-	-	-	-	-
Vote 9 - ENGINEERING SERVICES	422,759	49,564	246,068	147,763	115,718	115,718	180,810	176,816	163,727
9.1 - Head	243,012	-	180,016	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	330	-	-	-	-	-	25,448	32,975	35,712
9.3 - Roads and Stormwater	59,855	27,153	19,906	56,500	58,444	58,444	74,842	108,292	91,716
9.4 - Solid Waste Management	6,237	545	1,500	7,050	7,050	7,050	11,530	13,550	11,300
9.5 - Water and Sanitation	113,325	21,865	44,646	84,213	50,224	50,224	68,990	22,000	25,000
Vote 10 - WATER SERVICES	23,021	18,532	-	75,363	69,283	69,283	112,751	106,000	83,000
10.1 - Water	23,021	18,532	-	75,363	69,283	69,283	112,751	106,000	83,000
Vote 11 - MISCELLANEOUS SERVICES	-	-	-	-	-	-	-	-	-
11.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 12 - REGIONAL OPERATIONS	-	-	-	2,689	3,803	3,803	-	-	-
12.1 - Administration	-	-	-	-	-	-	-	-	-
12.2 - Bloemfontein North	-	-	-	-	-	-	-	-	-
12.3 - Bloemfontein South	-	-	-	-	-	-	-	-	-
12.4 - Botshabelo	-	-	-	2,689	3,803	3,803	-	-	-
12.5 - Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 13 - STRATEGIC PROJECTS AND SERVICES	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD	107,501	21,924	19,960	110,565	110,565	110,565	169,831	208,467	215,167
14.1 - Board of Directors	-	-	-	-	-	-	-	-	-
14.2 - Company Secretary	-	-	-	-	-	-	-	-	-
14.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
14.4 - Finance	-	-	-	-	-	-	-	-	-
14.5 - Corporate Services	-	-	-	-	-	-	-	-	-
14.6 - Engineering	107,501	21,924	19,960	-	-	-	-	-	-
14.7 - Customer Services	-	-	-	-	-	-	94,831	108,967	127,967
14.8 - Design and Development	-	-	-	40,340	40,340	40,340	-	-	-
14.9 - Distribution	-	-	-	70,225	70,225	70,225	75,000	99,500	87,200
14.10 - Street Lights	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	586,466	91,589	266,028	369,881	326,769	326,769	491,992	546,784	554,895

<b>Capital expenditure - Municipal Vote</b>									
<b>Single-year expenditure appropriation</b>									
<b>Vote 1 - CITY MANAGER</b>	-	9,787	531	35	35	35	-	-	-
1.3 - Information Technology and Management		9,787	531	35	35	35			
<b>Vote 2 - EXECUTIVE MAYOR</b>	-	-	-	-	-	-	-	-	-
<b>Vote 3 - CORPORATE SERVICES</b>	-	-	-	41,533	43,085	43,085	11,000	2,750	3,000
3.2 - Human Resource Management & Development				40	40	40			
3.7 - Facilities Management				41,493	43,045	43,045	11,000	2,750	3,000
<b>Vote 4 - FINANCE</b>	-	1,087	4,597	2,000	2,000	2,000	1,000	-	-
4.4 - Financial Support				3,576	-	-			
4.6 - Supply Chain Management				2,000	2,000	2,000			
4.7 - Revenue Management		1,087	1,020	-	-	-	1,000	-	-
4.8 - Asset Management				-	-	-			
<b>Vote 5 - SOCIAL SERVICES</b>	-	39,294	5,998	18,173	21,924	21,924	13,350	2,900	1,032
5.1 - Administration				-	-	-			
5.2 - Education and Library Services		21	-	-	-	-			
5.3 - Social Development			2,955	-	-	-			
5.4 - Environmental Health Services		1,137	-	1,383	7,133	7,133			
5.5 - Emergency Management Services		10,923	-	660	660	660	-	2,900	1,032
5.6 - Traffic and Law Enforcement		24,908	2,743	16,131	14,131	14,131			
5.7 - Parks and Cemeteries		2,306	2	-	-	-	13,350		
5.8 - Disaster Management				-	-	-			
5.8 - Health			298	-	-	-			
<b>Vote 6 - PLANNING</b>	-	1,282	1,467	60,202	61,057	61,057	55,187	-	-
6.1 - Administration and Finance					67	67			
6.2 - Planning		1,271	1,427	48,271	48,497	48,497			
6.3 - Economic Development		4	40	187	749	749			
6.4 - Town and Regional Planning				-	-	-	43,687		
6.5 - Land Use Control				-	-	-	1,500		
6.6 - Architectural and Survey Services				-	-	-			
6.7 - Geographic Information Services				-	-	-	10,000		
6.8 - Environmental Management				-	-	-			
6.9 - Property and Land Management		7		11,744	11,744	11,744			
<b>Vote 7 - HUMAN SETTLEMENT AND HOUSING</b>	-	31,982	5,266	484	611	611	23,500	500	30,000
7.1 - Head				-	-	-	16,500	500	-
7.2 - Rental and Social Housing				-	-	-			
7.3 - Land Development and Property Management				-	-	-	7,000	-	30,000
7.7 - Housing		31,982	5,266	484	611	611			
<b>Vote 8 - FRESH PRODUCE MARKET</b>	-	-	-	1,150	3,670	3,670	-	-	-
8.1 - Administration				-	-	-			
8.2 - Business Operations				1,150	3,670	3,670			
<b>Vote 9 - ENGINEERING SERVICES</b>	-	441,520	132,012	253,218	272,164	272,164	116,142	79,604	73,016
9.1 - Head		324,446	17,465	-	-	-			
9.2 - Fleet Services and Engineering Support				29,973	29,973	29,973			
9.3 - Roads and Stormwater		100,825	84,851	160,735	171,718	171,718	54,317	60,804	73,016
9.4 - Solid Waste Management		7,689	4,063	898	894	894	880	-	-
9.5 - Water and Sanitation		8,561	25,633	61,612	69,579	69,579	60,945	18,800	-
<b>Vote 10 - WATER SERVICES</b>	-	5,798	22,351	20,815	20,815	20,815	26,560	57,288	29,533
10.1 - Water		5,798	22,351	20,815	20,815	20,815	26,560	57,288	29,533
<b>Vote 11 - MISCELLANEOUS SERVICES</b>	-	-	-	-	-	-	-	-	-
11.1 - Transfers, Grants and Miscellaneous				-	-	-			
<b>Vote 12 - REGIONAL OPERATIONS</b>	-	-	-	23,220	21,479	21,479	-	-	-
12.1 - Administration				-	-	-			
12.2 - Bloemfontein North				19,300	9,087	9,087			
12.3 - Bloemfontein South				666	8,138	8,138			
12.4 - Botshabelo				1,018	1,018	1,018			
12.5 - Thaba Nchu				2,236	3,236	3,236			
<b>Vote 13 - STRATEGIC PROJECTS AND SERVICES</b>	-	-	-	-	-	-	-	-	-
<b>Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD</b>	-	80,151	20,485	33,437	41,437	41,437	30,936	-	3,300
14.4 - Finance			915	-	-	-			
14.5 - Corporate Services				-	-	-			
14.6 - Engineering		80,151	19,570	2,281	2,281	2,281			
14.7 - Customer Services				-	-	-			
14.8 - Design and Development				30,800	38,800	38,800			
14.9 - Distribution				356	356	356	30,936	-	3,300
14.10 - Street Lights				-	-	-			
<b>Capital single-year expenditure sub-total</b>	-	610,902	192,707	454,266	488,277	488,277	277,675	143,042	139,881
<b>Total Capital Expenditure</b>	586,466	702,491	458,735	824,147	815,046	815,046	769,667	689,826	694,776

Multi-year appropriation for 2012/13 in the 2011/12 Annual Budget				Multi-year appropriation for 2013/14 in the 2011/12 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2012/13	Adjustments in 2011/12	Downward adjustments for 2012/13	Appropriation carried forward	Appropriation for 2012/13	Adjustments in 2011/12	Downward adjustments for 2012/13	Appropriation carried forward	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
-	-	-	-	-	-	-	-	4,000	5,000	5,000
-	-	-	-	-	-	-	-	4,000	5,000	5,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	4,000	4,000	5,200
-	-	-	-	-	-	-	-	4,000	4,000	5,200
-	-	-	-	-	-	-	-	5,600	500	500
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	5,600	500	500
-	-	-	-	-	-	-	-	8,500	31,000	62,300
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	3,000	6,000	5,000
-	-	-	-	-	-	-	-	5,000	25,000	57,300
-	-	-	-	-	-	-	-	500	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	6,500	15,000	20,000
-	-	-	-	-	-	-	-	6,500	15,000	20,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	180,810	176,816	163,727
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	25,448	32,975	35,712
-	-	-	-	-	-	-	-	74,842	108,292	91,716
-	-	-	-	-	-	-	-	11,530	13,550	11,300
-	-	-	-	-	-	-	-	68,990	22,000	25,000
-	-	-	-	-	-	-	-	112,751	106,000	83,000
-	-	-	-	-	-	-	-	112,751	106,000	83,000
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	169,831	208,467	215,167
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	94,831	108,967	127,967
-	-	-	-	-	-	-	-	75,000	99,500	87,200
-	-	-	-	-	-	-	-	491,992	546,784	554,895

FS000 Mangaung - Table A6 Consolidated Budgeted Financial Position

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>									
<b>ASSETS</b>									
<b>Current assets</b>									
Cash	187,649	18,822	47,571	7,460	7,460	7,460	27,115	25,760	24,472
Call investment deposits	96,834	26,639	198,895	260,000	424,636	424,636	191,328	312,583	328,540
Consumer debtors	314,104	326,754	342,569	412,133	318,882	318,882	327,949	321,138	314,328
Other debtors	96,710	83,187	130,479	91,711	91,711	91,711	129,003	128,264	127,526
Current portion of long-term receivables	4,322	14,060	11,250	19,149	19,149	19,149	16,339	18,883	21,427
Inventory	49,777	53,449	43,245	51,243	51,243	51,243	41,040	39,937	38,834
<b>Total current assets</b>	<b>749,396</b>	<b>522,911</b>	<b>774,009</b>	<b>841,696</b>	<b>913,082</b>	<b>913,082</b>	<b>732,773</b>	<b>846,564</b>	<b>855,127</b>
<b>Non current assets</b>									
Long-term receivables	15,199	11,776	2,498	10,628	10,628	10,628	2,255	2,142	2,035
Investments	9	10	12	10	10	10	12	12	12
Investment property	-	-	42,449	-	-	-	43,722	45,034	46,385
Investment in Associate	-	-	-	-	-	-	-	-	-
Property, plant and equipment	2,790,755	4,222,094	4,248,358	5,536,343	5,527,243	5,527,243	4,823,757	5,165,456	5,511,079
Agricultural	-	-	-	-	-	-	-	-	-
Biological	-	-	5,602	-	-	-	-	-	-
Intangible	5,055	2,808	13,024	-	-	-	13,414	13,817	14,231
Other non-current assets	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>	<b>2,811,019</b>	<b>4,236,689</b>	<b>4,311,943</b>	<b>5,546,981</b>	<b>5,537,881</b>	<b>5,537,881</b>	<b>4,883,161</b>	<b>5,226,461</b>	<b>5,573,742</b>
<b>TOTAL ASSETS</b>	<b>3,560,414</b>	<b>4,759,600</b>	<b>5,085,952</b>	<b>6,388,677</b>	<b>6,450,963</b>	<b>6,450,963</b>	<b>5,615,934</b>	<b>6,073,025</b>	<b>6,428,869</b>
<b>LIABILITIES</b>									
<b>Current liabilities</b>									
Bank overdraft	-	-	-	-	-	-	-	-	-
Borrowing	1,785	1,976	2,184	18,121	18,121	18,121	18,504	16,654	14,988
Consumer deposits	57,729	63,476	73,795	74,857	74,857	74,857	85,176	91,733	98,946
Trade and other payables	859,585	853,254	892,941	613,537	478,311	478,311	757,544	793,117	813,589
Provisions	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>919,100</b>	<b>918,706</b>	<b>968,920</b>	<b>706,515</b>	<b>571,289</b>	<b>571,289</b>	<b>861,224</b>	<b>901,504</b>	<b>927,524</b>
<b>Non current liabilities</b>									
Borrowing	13,989	11,241	20,163	118,426	79,735	79,735	185,039	166,535	149,882
Provisions	366,981	425,203	486,402	426,278	426,278	426,278	486,754	486,930	487,106
<b>Total non current liabilities</b>	<b>380,970</b>	<b>436,444</b>	<b>506,565</b>	<b>544,704</b>	<b>506,013</b>	<b>506,013</b>	<b>671,793</b>	<b>653,465</b>	<b>636,987</b>
<b>TOTAL LIABILITIES</b>	<b>1,300,069</b>	<b>1,355,150</b>	<b>1,475,486</b>	<b>1,251,219</b>	<b>1,077,302</b>	<b>1,077,302</b>	<b>1,533,017</b>	<b>1,554,969</b>	<b>1,564,511</b>
<b>NET ASSETS</b>	<b>2,260,345</b>	<b>3,404,450</b>	<b>3,610,466</b>	<b>5,137,459</b>	<b>5,373,661</b>	<b>5,373,661</b>	<b>4,082,917</b>	<b>4,518,056</b>	<b>4,864,358</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated Surplus/(Deficit)	1,568,096	1,820,447	2,033,996	4,464,936	4,701,139	4,701,139	2,510,517	2,946,696	3,294,038
Reserves	692,249	1,584,003	1,576,470	672,522	672,522	672,522	1,572,400	1,571,360	1,570,320
Minorities' interests	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2,260,345</b>	<b>3,404,450</b>	<b>3,610,466</b>	<b>5,137,459</b>	<b>5,373,661</b>	<b>5,373,661</b>	<b>4,082,917</b>	<b>4,518,056</b>	<b>4,864,358</b>

FS000 Mangaung - Table A7 Consolidated Budgeted Cash Flows

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	1,273,582	1,710,673	2,297,511	2,893,771	4,775,331	4,775,331	3,341,108	3,666,086	4,081,479
Government - operating	395,786	451,708	458,136	560,857	560,857	560,857	640,589	689,713	735,828
Government - capital	518,114	215,983	422,087	470,656	470,656	470,656	503,967	547,884	573,797
Interest	63,044	149,617	30,837	52,288	55,524	55,524	51,300	54,956	58,126
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	(1,609,336)	(1,801,450)	(2,648,022)	(2,976,903)	(4,835,506)	(4,835,506)	(3,634,745)	(4,055,125)	(4,516,457)
Finance charges	(12,588)	(123,468)	(1,483)	(18,657)	(3,655)	(3,655)	(65,664)	(68,327)	(68,050)
Transfers and Grants	-	(3,237)	(2,033)	(2,159)	(2,159)	(2,159)	(2,057)	(2,160)	(2,268)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>628,602</b>	<b>599,827</b>	<b>557,034</b>	<b>979,854</b>	<b>1,021,048</b>	<b>1,021,048</b>	<b>834,499</b>	<b>833,026</b>	<b>862,456</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	234	12,408	2,656	38	38	38	-	-	-
Decrease (Increase) in non-current debtors	(3,776)	(221,918)	9,060	(2,305)	4,298	4,298	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	162	-	-	(260,000)	2,036	2,036	-	-	-
<b>Payments</b>									
Capital assets	(589,471)	(699,250)	(458,735)	(824,147)	(815,046)	(815,046)	(769,667)	(689,826)	(694,776)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(592,852)</b>	<b>(908,760)</b>	<b>(447,019)</b>	<b>(1,086,414)</b>	<b>(808,675)</b>	<b>(808,675)</b>	<b>(769,667)</b>	<b>(689,826)</b>	<b>(694,776)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(1,413)	72,030	17,174	110,547	71,855	71,855	105,885	-	-
Increase (decrease) in consumer deposits	4,262	1,217	10,319	6,000	6,000	6,000	1,255	1,453	1,636
<b>Payments</b>									
Repayment of borrowing	(1,656)	(3,335)	(122,998)	(17,133)	(14,133)	(14,133)	(13,500)	(15,500)	(15,500)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>1,192</b>	<b>69,912</b>	<b>(95,505)</b>	<b>99,414</b>	<b>63,722</b>	<b>63,722</b>	<b>93,641</b>	<b>(14,047)</b>	<b>(13,864)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>36,942</b>	<b>(239,021)</b>	<b>14,510</b>	<b>(7,147)</b>	<b>276,096</b>	<b>276,096</b>	<b>158,473</b>	<b>129,153</b>	<b>153,816</b>
Cash/cash equivalents at the year begin:	247,540	284,482	45,461				59,971	218,444	347,596
Cash/cash equivalents at the year end:	284,482	45,461	59,971	(7,147)	276,096	276,096	218,444	347,596	501,412

FS000 Mangaung - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Cash and investments available</b>									
Cash/cash equivalents at the year end	284,482	45,461	59,971	(7,147)	276,096	276,096	218,444	347,596	501,412
Other current investments > 90 days	-	-	186,495	274,607	156,001	156,001	(0)	(9,254)	(148,400)
Non current assets - Investments	9	10	12	10	10	10	12	12	12
<b>Cash and investments available:</b>	<b>284,491</b>	<b>45,472</b>	<b>246,477</b>	<b>267,470</b>	<b>432,107</b>	<b>432,107</b>	<b>218,456</b>	<b>338,354</b>	<b>353,024</b>
<b>Application of cash and investments</b>									
Unspent conditional transfers	-	-	-	-	-	-	-	-	-
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	-	-	-	-	-	-	-	-	-
Other working capital requirements	542,002	501,647	407,570	88,390	(226,110)	(226,110)	381,630	429,383	453,466
Other provisions	-	-	-	-	-	-	-	-	-
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>	<b>542,002</b>	<b>501,647</b>	<b>407,570</b>	<b>88,390</b>	<b>(226,110)</b>	<b>(226,110)</b>	<b>381,630</b>	<b>429,383</b>	<b>453,466</b>
<b>Surplus(shortfall)</b>	<b>(257,511)</b>	<b>(456,175)</b>	<b>(161,093)</b>	<b>179,080</b>	<b>658,216</b>	<b>658,216</b>	<b>(163,175)</b>	<b>(91,029)</b>	<b>(100,442)</b>



FS000 Mangaung - Table A9 Consolidated Asset Management

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>									
<b>CAPITAL EXPENDITURE</b>									
<b>Total New Assets</b>	344,643	375,985	206,901	449,438	406,880	406,880	583,462	532,232	438,312
<i>Infrastructure - Road transport</i>	42,798	30,485	7,956	8,373	7,614	7,614	80,025	110,546	84,632
<i>Infrastructure - Electricity</i>	86,976	100,534	22,537	138,835	138,835	138,835	152,592	179,724	152,424
<i>Infrastructure - Water</i>	22,944	19,019	7,510	62,008	52,160	52,160	106,311	116,288	29,533
<i>Infrastructure - Sanitation</i>	111,795	26,537	35,006	64,888	43,385	43,385	128,936	24,600	10,000
<i>Infrastructure - Other</i>	45,653	131,430	128,019	48,988	38,988	38,988	-	-	-
Infrastructure	310,166	308,005	201,028	323,092	280,982	280,982	467,865	431,158	276,589
Community	12,722	24,943	197	29,086	27,641	27,641	23,900	9,150	18,000
Heritage assets	5,882	-	-	20,045	13,500	13,500	3,000	1,300	-
Investment properties	325	2,293	-	-	-	-	9,500	15,500	50,000
Other assets	15,548	40,744	5,676	77,215	84,757	84,757	79,198	75,125	93,724
<i>Infrastructure - Electricity</i>	158	5,577	16,714	5,325	13,325	13,325	26,175	27,844	65,144
<i>Infrastructure - Water</i>	77	5,311	14,443	34,170	37,938	37,938	33,000	47,000	83,000
<i>Infrastructure - Sanitation</i>	1,631	4,009	35,272	81,037	77,231	77,231	9,000	16,200	15,000
<i>Infrastructure - Other</i>	-	16,286	39,196	7,930	7,925	7,925	12,410	13,550	11,300
Infrastructure	54,540	247,957	229,436	341,131	372,388	372,388	155,205	153,594	254,444
Community	160,303	57,421	11,816	15,533	18,085	18,085	4,000	4,000	1,700
Heritage assets	147	-	-	-	-	-	-	-	-
Investment properties	2	14,744	5,308	-	-	-	-	-	-
Other assets	26,831	6,384	5,274	18,045	17,693	17,693	27,000	-	320
<b>Total Capital Expenditure</b>									
<i>Infrastructure - Road transport</i>	95,473	247,259	131,765	221,042	243,582	243,582	154,645	159,546	164,632
<i>Infrastructure - Electricity</i>	87,134	106,110	39,252	144,160	152,160	152,160	178,767	207,567	217,567
<i>Infrastructure - Water</i>	23,021	24,331	21,953	96,178	90,098	90,098	139,311	163,288	112,533
<i>Infrastructure - Sanitation</i>	113,426	30,546	70,278	145,925	120,616	120,616	137,936	40,800	25,000
<i>Infrastructure - Other</i>	45,653	147,715	167,216	56,918	46,913	46,913	12,410	13,550	11,300
Infrastructure	364,706	555,967	430,463	664,223	653,369	653,369	623,070	584,751	531,032
Community	173,025	82,364	12,013	44,619	45,726	45,726	27,900	13,150	19,700
Heritage assets	6,029	-	-	20,045	13,500	13,500	3,000	1,300	-
Investment properties	327	17,037	5,308	-	-	-	9,500	15,500	50,000
Other assets	42,379	47,129	10,950	95,260	102,451	102,451	106,198	75,125	94,044
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>586,466</b>	<b>702,491</b>	<b>458,735</b>	<b>824,147</b>	<b>815,046</b>	<b>815,046</b>	<b>769,667</b>	<b>689,826</b>	<b>694,776</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>									
<i>Infrastructure - Road transport</i>	670,306	974,213	859,527	637,563	637,563	637,563	953,863	1,001,783	1,052,086
<i>Infrastructure - Electricity</i>	687,075	444	327	30,018	30,018	30,018	352	369	388
<i>Infrastructure - Water</i>	771,494	553,622	225,296	170,510	170,510	170,510	286,982	301,331	316,398
<i>Infrastructure - Sanitation</i>	-	765,027	711,967	598,679	598,679	598,679	871,393	914,963	960,711
<i>Infrastructure - Other</i>	49,894	42,699	31,715	40,399	40,399	40,399	41,231	43,292	45,457
Infrastructure	2,178,770	2,336,005	1,828,832	1,477,169	1,477,169	1,477,169	2,153,821	2,261,738	2,375,040
Community	23,040	26,593	14,634	16,594	16,594	16,594	17,692	18,576	19,505
Heritage assets	-	1,191	-	-	-	-	2,700	2,835	2,977
Investment properties	-	-	42,449	-	-	-	43,722	45,034	46,385
Other assets	588,946	1,858,306	2,404,892	4,042,580	4,033,480	4,033,480	2,649,545	2,882,307	3,113,557
Biological assets	-	-	5,602	-	-	-	-	-	-
Intangibles	5,055	2,808	13,024	-	-	-	13,414	13,817	14,231
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>2,795,811</b>	<b>4,224,903</b>	<b>4,309,432</b>	<b>5,536,343</b>	<b>5,527,243</b>	<b>5,527,243</b>	<b>4,880,894</b>	<b>5,224,307</b>	<b>5,571,695</b>
<b>EXPENDITURE OTHER ITEMS</b>									
<b>Depreciation &amp; asset impairment</b>	189,265	200,440	288,056	200,299	200,299	200,299	226,167	250,885	270,582
<b>Repairs and Maintenance by Asset Class</b>	142,169	132,939	-	216,941	221,941	221,941	238,250	255,085	272,326
<i>Infrastructure - Road transport</i>	18,004	14,487	-	44,313	45,313	45,313	57,878	61,930	66,265
<i>Infrastructure - Electricity</i>	45,534	6,715	-	44,691	44,691	44,691	50,347	54,159	57,686
<i>Infrastructure - Water</i>	7,481	2,355	-	13,048	13,048	13,048	20,727	22,178	23,730
<i>Infrastructure - Sanitation</i>	4,395	22	-	12,516	12,516	12,516	8,319	8,901	9,524
<i>Infrastructure - Other</i>	7,932	4,009	-	12,187	12,187	12,187	9,667	10,344	11,068
Infrastructure	83,346	27,589	-	126,756	127,756	127,756	146,938	157,511	168,273
Community	1,796	11,011	-	2,890	2,890	2,890	5,050	5,404	5,782
Heritage assets	1,347	-	-	691	691	691	-	-	-
Investment properties	-	-	-	-	-	-	692	741	792
Other assets	55,681	94,339	-	86,603	90,603	90,603	85,569	91,430	97,478
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	<b>331,434</b>	<b>333,379</b>	<b>288,056</b>	<b>417,240</b>	<b>422,240</b>	<b>422,240</b>	<b>464,417</b>	<b>505,970</b>	<b>542,908</b>
<i>Renewal of Existing Assets as % of total capex</i>	41.2%	46.5%	54.9%	45.5%	50.1%	50.1%	24.2%	22.8%	36.9%
<i>Renewal of Existing Assets as % of deprecn"</i>	127.8%	162.9%	87.4%	187.1%	203.8%	203.8%	82.3%	62.8%	94.8%
<i>R&amp;M as a % of PPE</i>	5.1%	3.1%	0.0%	3.9%	4.0%	4.0%	4.9%	4.9%	4.9%
<i>Renewal and R&amp;M as a % of PPE</i>	14.0%	11.0%	6.0%	11.0%	11.0%	11.0%	9.0%	8.0%	9.0%

## **EXPLANATORY NOTES TO TABLES A2 TO A9**

### **1. Table A2-Budgeted Financial Performance (revenue and expenditure by standard classification)**

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

### **2. Table A3- Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

### **3. Table A4- Budgeted Financial Performance (revenue and expenditure)**

Table A4 is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type. This table facilitates the view of the budgeted operating performance in relation to indicates the sources of funding and on what activities are the scarce resources are to be spend on.

### **4. Table A5- Budgeted Capital Expenditure by vote, standard classification and funding source**

Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations) capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

### **5. Table A6- Budgeted Financial Position**

Table A6 is consistent with international standards of good financial management practice and improves understanding of the councillors and management of the impact of the budget on the statement of financial position (balance sheet). This format of presenting the statement of financial position is aligned to GRAP 1, which is generally aligned to the international version which presents Assets less Liabilities as 'accounting' Community Wealth. The order of items which each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

### **6. Table A7 -Budgeted Cash Flow Statement**

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

## **7. Table A8-Cash Backed Reserves/Accumulated Surplus Reconciliation**

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42-Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by the firstly forecasting the cash and investments at the year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be 'funded'.

## **8. Tables A9-Asset Management**

Table A9 provides an overview of municipal allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

**MANGAUNG METROPOLITAN MUNICIPALITY**  
**PROPOSED TARIFF INCREASES FOR THE 2012/2013 FINANCIAL YEAR**

**1. Assessment Rates**

- (i) It is recommended that Assessment Rates be increased across the board by 9%.
- (ii) It is recommended that the following general assessment rates in respect of the Mangaung Metropolitan Municipality be determined as follows:
- (i) Comma seven seven nine five cent (0,7795 cent), multiply by comma two five percent (0.25%) per rand on the rateable value of farm property (exempt from VAT);
  - (ii) Comma seven seven nine five cent (0,7795 cent) per rand on the rateable value of residential property (exempt from VAT);
  - (iii) One comma nine four nine zero cent (1,9490 cent) per rand on the rateable value of government property (exempt from VAT);
  - (iv) Three comma eight six two zero cent (3,8620 cent) per rand on the rateable value of business property (exempt from VAT).
  - (v) Interest shall be paid to Council on rates, which have not been paid within thirty days from the date on which such rates became due, at a rate of 1% higher than the prime rate for the period during which such rates remain unpaid after expiry of the said period of thirty days.

Assessment Rates:

- \* The first R40 000 (Forty thousand Rand only) of the rateable value of residential properties are exempted;
  - \* That in respect of qualifying senior citizens and disabled persons, the first R 200 000 (Two hundred thousand rand only) of the rateable value of their residential properties be exempted from rates;
  - \* That the rebate on the first R200 000 of the rateable value for residential properties of qualifying senior citizens and disabled persons will only be applicable on properties with a value that does not exceed R2 000 000 (Two million rand only); and
  - \* That for the 2012/13 financial year the criteria applicable for child headed families regarding the total monthly income from all sources must not exceed an amount of R3,300-00 per month.
- (iii) It is recommended that the rates as stated above, become due monthly on the following dates, 7 July 2012, 7 August 2012, 7 September 2012, 7 October 2012, 7 November 2012, 7 December 2012, 10 January 2013, 7 February 2013, 7 March 2013, 7 April 2013, 7 May 2013 and 7 June 2013;

**2. General Tariffs**

It is recommended:

That the general tariffs and charges, at an average increase of 10% as reflected in the **Tariffs Booklet**, be approved for the 2012/13 budget year.

**3. Water Tariffs**

It is recommended:

- That, the water tariffs for the 2012/13 financial year be increased by the following percentages per kl consumed above the previous year:
  - a. Residential
    - i. 6% - 1 to 6kl;
    - ii. 9% - 7 to 15kl;
    - iii. 15% - 16 to 30kl;
    - iv. 20% - 31 to 60kl;
    - v. 25% - 61kl+

b. Business

- i. 9% - 1 to 60kl
- ii. 20% - 61 to 100kl
- iii. 25% - 100kl

- (ii) That, the water tariffs for 2012/13 be applicable from the consumer month of July 2012;
- (iii) That, for the calculation of water accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and
- (iv) That the following charges and prices, excluding VAT, in connection with the supply and consumption of water are submitted for approval.

**Part A: Erf within Municipal Area**

**Tariff A1: (a) Erf Used for Residential Purpose and**

**(b) Sports Club Incorporated in the Council's Sport Club Scheme Water Consumed:**

- (i) R3.87 per kilolitre per month for 0 to 6 kilolitres;
- (ii) R12.00 per kilolitre per month for 7 up to 15 kilolitres;
- (iii) R12.66 per kilolitre per month for 16 up to 30 kilolitres;
- (iv) R13.68 per kilolitre per month for 31 up to 60 kilolitres.
- (v) R15.15 per kilolitre per month for each kilolitre more than 60 kilolitres

**(c) Bulk metered Flats / Townhouses / Duet Houses:**

- (i) Total kilolitres used, number of Flats/Townhouses/Duet Houses
- (ii) Apply sliding scale:
  - 0 - 6 kilolitres
  - 7 - 15 kilolitres
  - 16 - 30 kilolitres
  - 31 - 60 kilolitres
  - 61 kilolitres and more

Multiply amount by number of Flats/Townhouses/Duet houses. Tariffs applicable to erf used for residential purpose are applicable to the above.

- (iii) Fire meter: Water consumed R12.21 per kiloliter per month

**Tariff A2: Unmetered Erf Used for Residential Purposes Only.**

Fixed amount: R23.05 per month

**Tariff A3: Unimproved Erf**

3.1 Unimproved erf which may be used for residential purposes only:

Minimum charge: R26.82per month

3.2 Any other unimproved erf:

Minimum charge: R2 890.31 per month

**Tariff A4: Directorates of Council**

Water consumed: R9.64per kilolitre per month

**Tariff A5: Any Other Point where Water is supplied not mentioned in Tariffs A1, A2, A3 and A4 per Water Meter:**

3.1 Minimum charge: R341.52 per month

**plus**

3.2 Water consumed

(i) R12.56 per kilolitre per month for 0 to 60 kilolitres;

(ii) R13.82 per kilolitre per month for 61 up to 100 kilolitres;

- (iii) R14.40 per kilolitre per month for each kilolitre more than 100 kilolitres

**Part B: Erf Outside Municipal Area**

**Tariff B1: Erf used for Residential Purposes Only**

Water consumed:

- a) R 3.87 per kilolitre per month for 0 to 6 kilolitres;
- b) R 12.00 per kilolitre per month for 7 up to 15 kilolitres plus a surcharge of 35%;
- c) R 12.66 per kilolitre per month for 16 up to 30 kilolitres plus a surcharge of 35%;
- d) R 13.73 per kilolitre per month for 31 up to 60 kilolitres plus a surcharge of 35%;
- e) R 15.15 per kilolitre per month for each kilolitre more than 60 kilolitres plus a surcharge of 35%;

**Tariff B2: Any other point where water is supplied not mentioned in Tariff B16, per water meter (Excluding Special Arrangements)**

3.3 Minimum charge: R 341.51 per month, plus a surcharge of 35%

**plus**

Water consumed

- o a) R12.56 per kilolitre per month for 0 to 60 kilolitres plus a surcharge of 35%;  
R13.82 per kilolitre per month for 61 to 100 kilolitres plus a surcharge of 35%  
R13.82 per kilolitre per month for each kilolitre more than 100 kilolitres plus a surcharge of 35%

**4. Sanitation Tariffs**

It is recommended:

**Sanitation – Residential properties with a value of R40 000, 00 or less are exempted**

(a) Sanitary Consumption Tariffs:

- (i) That, the sanitation tariffs for the 2012/13 financial year be based on the water consumption stepped tariffs.
- (ii) That, the sanitation tariffs for 2012/13 be applicable from the consumer month of July 2012;
- (iii) That, for the calculation of sanitation accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and
- (iv) That the following charges and prices, excluding VAT, in connection with the supply and consumption of sanitation are submitted for approval.

**Part AA: Erf within Municipal Area**

**Tariff AA1: (a) Erf Used for Residential Purpose**

**And**

**(b) Sports Club Incorporated in the Council's Sport Club Scheme  
water consumed:**

- (i) R3.68 per kilolitre per month for 0 to 6 kilolitres;
- (ii) R8.40 per kilolitre per month for 7 up to 15 kilolitres;
- (iii) R7.60 per kilolitre per month for 16 up to 30 kilolitres;
- (iv) R2.74 per kilolitre per month for 31 up to 60 kilolitres.
- (v) R1.52 per kilolitre per month for each kilolitre more than 60 kilolitres

- (c) **Bulk metered Flats / Townhouses / Duet Houses:**
- (i) Total kilolitres used, number of Flats/Townhouses/Duet Houses
  - (ii) Apply sliding scale:
    - 0 - 6 kilolitres
    - 7 - 15 kilolitres
    - 16 - 30 kilolitres
    - 31 - 60 kilolitres and more
    - 61 kilolitres and more

Multiply amount by number of Flats/Townhouses/Duet houses. Tariffs applicable to erf used for residential purpose are applicable to the above.

**Tariff AA2: Unmetered Erf Used for Residential Purposes Only.**  
Fixed amount: R11.52 per month

**Tariff AA3: Unimproved Erf**

4.1 Unimproved erf which may be used for residential purposes only:  
Minimum charge: R 13.41 per month

4.2 Any other unimproved erf:  
Minimum charge: R 1 445.15 per month

**Tariff AA4: Directorates of Council**  
Water consumed: R5.78 per kilolitre per month

**Tariff AA5: Any Other Point where Water is supplied not mentioned in Tariffs AA1, AA2, AA3 and AA4 per Water Meter:**

- 4.3 Water consumed
- a) R7.53 per kilolitre per month for 0 to 60 kilolitres
  - b) R2.76 per kilolitre per month for 61 to 100 kilolitres
  - c) R1.44 per kilolitre per month for each kilolitre more than 100 kilolitres

**Part BB: Erf Outside Municipal Area (excluding Small Holdings if water not connected)**

**Tariff BB1: Erf used for Residential Purposes Only**

- Water consumed:
- a) R3.68 per kilolitre per month for 0 to 6 kilolitres;
  - b) R8.40 per kilolitre per month for 7 up to 15 kilolitres plus a surcharge of 35%;
  - c) R7.60 per kilolitre per month for 16 up to 30 kilolitres plus a surcharge of 35%;
  - d) R2.74 per kilolitre per month for 31 up to 60 kilolitres plus a surcharge of 35%;
  - e) R1.52 per kilolitre per month for each kilolitre more than 60 kilolitres plus a surcharge of 35%;

**Tariff BB2: Any other point where water is supplied not mentioned in Tariff BB1, per water meter (Excluding Special Arrangements)**

- 4.4 Water consumed
- a) R7.53 per kilolitre per month for 0 to 60 kilolitres plus a surcharge of 35%
  - b) R2.76 per kilolitre per month for 61 to 100 kilolitres plus a surcharge of 35%
  - c) R1.44 per kilolitre per month for each kilolitre more than 100 kilolitres plus a surcharge of 35%

### **Special Arrangements**

- (i) Levy on churches, church halls and other places of similar nature, qualifying charitable institutions and welfare organizations:  
R 85.12 per sanitary point per month (VAT excluded);  
R 28.30 per refuse container per month (VAT excluded);
- (ii) Martie du Plessis School, Dr Böhmer School, Lettie Fouche School, and schools of similar nature:  
R 42.57 per sanitary point per month (VAT excluded);  
R14.16 per refuse container per month (VAT excluded);

## **5. Refuse Removal Tariffs**

It is recommended:

- (a) Residential properties with a value of R40 000, 00 or less are exempted
- (b) Refuse Removal Tariffs:
  - (i) That, the refuse removal tariffs for 2012/13 be applicable from the consumer month of July 2012;
  - (ii) That the following charges and prices, excluding VAT, in connection with the supply of refuse removal services are submitted for approval.

### **Tariff C1: Erf Used for Residential Purpose**

<b>Size of the Stand (square metres)</b>	<b>Tariff per month (maximum of one removal per week)</b>
0 - 300	25.00
301 - 600	40.00
601 - 900	70.00
901 –2 000	100.00
>2 000	120.00

**Tariff C2: Flats**  
Tariff per month (maximum of one removal per week) – R70.00 per month

**Tariff C3: Townhouses / Duet Houses**  
Tariff per month (maximum of one removal per week) – R100.00 per month

**Tariff C4: Businesses/ Commercial/ Industrial (Non-Bulk)**  
Tariff per month (maximum of two removals per week - Businesses situated in residential areas will only be serviced once a week) – R150.00 per month.

It is recommended that the refuse removal levies as stated above, become due monthly on the following dates, 7 July 2012, 7 August 2012, 7 September 2012, 7 October 2012, 7 November 2012, 7 December 2012, 10 January 2013, 7 February 2013, 7 March 2013, 7 April 2013, 7 May 2013 and 7 June 2013;

## **6. Housing Rental Tariffs**

It is recommended that the rental tariffs on all housing schemes be increased with 8% from 1 July 2012.



## 7. Electricity Tariffs

It is recommended:

- (i) That, the electricity tariffs for the 2012/13 financial year be increased with 8.78% (on average) above the previous year;
- (ii) That, the new electricity tariffs for 2012/13 be applicable from the consumer month of July 2012
- (iii) That, for the calculation of electricity accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and with a winter and summer component for all tariffs,
- (iv) That, the following charges and prices, excluding VAT, in connection with the supply and consumption of electricity are submitted for approval:

PP IBT	2011/12		2012/13		% Increase
	Summer	Winter	Summer	Winter	
Block 1 (1 - 50kWh)	R 0.72	R 0.72	R 0.74	R 0.81	5.41%
Block 2 (51 - 350kWh)	R 0.83	R 0.83	R 0.90	R 0.97	10.78%
Block 3 (351 - 600kWh)	R 0.95	R 0.95	R 1.05	R 1.13	13.45%
Block 4 (> 600 kWh)	R 1.08	R 1.08	R 1.23	R 1.33	16.58%
Overall					11.55%

IBT	2011/12		2012/13		% increase
	Summer	Winter	Summer	Winter	
Block 1 (1 - 50kWh)	R 0.72	R 0.72	R 0.74	R 0.81	5.41%
Block 2 (51 - 350kWh)	R 0.83	R 0.83	R 0.90	R 0.97	10.78%
Block 3 (351 - 600kWh)	R 0.95	R 0.95	R 1.05	R 1.13	13.45%
Block 4 (> 600 kWh)	R 1.08	R 1.08	R 1.23	R 1.33	16.58%
Overall					11.55%

Homeflex	2011/12		2012/13		% increase
	Summer	Winter	Summer	Winter	
Basic Charge	R 52.72	R 52.72	R 250.00	R 250.00	N/A
Capacity charge (R/amp/m)	R 2.08	R 2.08	Removed	Removed	N/A
Peak	R 0.75	R 1.79	R 1.07	R 2.52	N/A
Standard	R 0.60	R 0.73	R 0.80	R 1.28	N/A
Off-Peak	R 0.52	R 0.55	R 0.68	R 1.23	N/A
Environmental Levy Charge			R 0.03	R 0.03	N/A
Overall					N/A

Declining block tariff	2011/12		2012/13		% increase
	Summer	Winter	Summer	Winter	
<i>Removed</i>					

PP flat business	2011/12	2012/13		% increase	
	c / kWh	Winter	Summer		
<i>New tariff</i>					
kWh	R 1.10	R 1.10	R 1.31	R 1.44	N/A
Overall					N/A

Rotary flat business	2011/12		2012/13		% increase
	Summer	Winter	Summer	Winter	
<i>New tariff</i>					
kWh	R 1.10	R 1.10	R 1.31	R 1.44	N/A
Overall					N/A

Comflex	2011/12		2012/13		% increase
	Summer	Winter	Summer	Winter	
Basic Charge	R 65.24	R 65.24	R 300.00	R 300.00	N/A
Capacity charge (R/Amp/m)	R 2.94	R 2.94	Removed	Removed	N/A
Peak	R 0.80	R 1.87	R 1.45	R 2.72	N/A
Standard	R 0.67	R 0.84	R 0.87	R 1.39	N/A
Off - Peak	R 0.58	R 0.61	R 0.74	R 1.33	N/A
Environmental Levy Charge			R 0.03	R 0.03	N/A
Overall					N/A

Elecflex 1	2011/12		2012/13		% increase
	Summer	Winter	Summer	Winter	
			R 2		
Basic Charge	R 5 470.85	R 5 470.85	100.00	R 2 100.00	-61.61%
Access	R 20.37	R 20.37	R 29.59	R 29.59	45.30%
Max Demand	R 78.50	R 78.50	R 84.54	R 84.54	7.70%
Peak	R 0.74	R 2.06	R 0.94	R 2.21	22.57%
Standard	R 0.59	R 0.71	R 0.56	R 0.90	3.07%
Off-Peak	R 0.45	R 0.46	R 0.48	R 0.86	25.86%
Environmental Levy Charge			R 0.03	R 0.03	N/A
Overall					7.15%

Elecflex 2	2011/12		2012/13		% increase
	Summer	Winter	Summer	Winter	
Basic Charge	R 3 680.18	R 3 680.18	R 1 400.00	R 1 400.00	-61.96%
Access	R 21.29	R 21.29	R 31.96	R 31.96	50.10%
Max Demand	R 81.73	R 81.73	R 91.31	R 91.31	11.72%
Peak	R 0.75	R 2.14	R 1.01	R 2.38	29.50%
Standard	R 0.62	R 0.75	R 0.61	R 0.97	6.68%
Off-Peak	R 0.47	R 0.48	R 0.52	R 0.93	31.35%
Environmental Levy Charge			R 0.03	R 0.03	N/A
Overall					11.23%

Elecflex 3	2011/12		2012/13		% increase
	Summer	Winter	Summer	Winter	
Basic Charge	R 2 156.44	R 2 156.44	R 1 050.00	R 1 050.00	-51.31%
Access	R 22.64	R 22.64	R 35.15	R 35.15	55.26%
Max Demand	R 84.74	R 84.74	R 100.44	R 100.44	18.52%
Peak	R 0.79	R 2.22	R 1.11	R 2.62	35.30%
Standard	R 0.64	R 0.81	R 0.67	R 1.07	11.71%
Off-Peak	R 0.48	R 0.53	R 0.57	R 1.02	37.31%
Environmental Levy Charge			R 0.03	R 0.03	N/A
Overall					17.80%

Bulk Residential 2	2011/12		2012/13		% increase
	Summer	Winter	Summer	Winter	
<i>New tariff</i>					
Basic Charge	R 3 680.18	R 3 680.18	R 1 400.00	R 1 400.00	-62%
Access	R 21.29	R 21.29	R 12.78	R 12.78	-40%
Max Demand	R 81.73	R 81.73	R 36.52	R 36.52	-55%
Peak	R 0.75	R 2.14	R 1.27	R 2.38	55%
Standard	R 0.62	R 0.75	R 0.76	R 1.22	33%
Off-Peak	R 0.47	R 0.48	R 0.65	R 1.16	64%
Environmental Levy Charge			R 0.03	R 0.03	
Overall					-1%

Bulk Residential 3	2011/12 Elecflex 3		2012/13		% increase
	Summer	Winter	Summer	Winter	
<i>New tariff</i>					
Basic Charge	R 2 156.44	R 2 156.44	R 1 050.00	R 1 050.00	-51%
Access	R 22.64	R 22.64	R 14.06	R 14.06	-38%
Max Demand	R 84.74	R 84.74	R 40.18	R 40.18	-53%
Peak	R 0.79	R 2.22	R 1.39	R 2.62	62%
Standard	R 0.64	R 0.81	R 0.84	R 1.34	40%
Off-Peak	R 0.48	R 0.53	R 0.71	R 1.28	72%
Environmental Levy Charge			R 0.03	R 0.03	

Overall						5%
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Sport Stadiums on ToU	2011/12 Sport		Summer	Winter	% increase
	Summer	Winter			
<i>New tariff</i>					
Basic Charge	R 2 000.00	R 2 000.00			N/A
Access	R 0.00	R 0.00			N/A
Max Demand	R 0.00	R 0.00			N/A
Peak	R 1.74	R 3.28			N/A
Standard	R 1.05	R 1.67			N/A
Off-Peak	R 0.89	R 1.60			N/A
Environmental Levy Charge	R 0.03	R 0.03			N/A

Centlec Departmental on ToU	2011/12 Sport		Summer	Winter	% increase
	Summer	Winter			
<i>New tariff</i>					
Basic Charge	R 0.00	R 0.00			N/A
Access	R 0.00	R 0.00			N/A
Max Demand	R 0.00	R 0.00			N/A
Peak	R 1.11	R 2.10			N/A
Standard	R 0.67	R 1.07			N/A
Off-Peak	R 0.57	R 1.02			N/A
Environmental Levy Charge	R 0.03	R 0.03			N/A

Departmental	2011/12 Sport		Summer	Winter	% increase
	Summer	Winter			
kWh (Centlec)	R 0.95	R 1.01			7%

## PART 2 – SUPPORTING DOCUMENTATION

### 1. OVERVIEW OF ANNUAL BUDGET PROCESS

The MFMA requires the mayor of a municipality to provide general political guidance over the budget process and the priorities that must guide the preparation of a budget. The new National Treasury Budget Regulations gives further effect to this by prescribing that the mayor of a municipality must establish a Budget Steering Committee to assist in discharging the mayor's responsibility' set out in section 53 of the Municipal Financial Management Act. Compilation of the Municipality's annual budget commenced with the presentation of the budget parameters to the Budget Committee, composed of executive political representatives. The Committee's terms of reference include the following:

- To provide guidance on budget principals;
- To consider draft budget operational and capital parameters;
- To review directorates' budget inputs via budget hearings after tabling of the draft budget; and
- To review and advice on the outcome of MTREF

Following consideration of the budget parameters Executive Management Team submitted both operational and capital budgets which were deliberated on, as part of formulating the draft 2012/13 MTREF budget for tabling in March 2012.

The 2012/13 draft MTREF budget will now be tabled at a Council meeting to be held in April 2012. Subsequent to the tabling of the draft 2012/13 MTREF budget and proposed tariffs, advertisements will be made for stakeholders and public comment during 2012.

The progress and evaluation of the status of service delivery, summary of community and stakeholder views on the IDP, MTREF budget and the linkage of the budget to the IDP and support from other stakeholders will be presented to the IDP and Budget Conference on the 19 April 2012.

The IDP and Budget time schedule as well as public participation for the 2011/12 budget cycle as approved by Council on 11 August 2012 in terms of Section 21 (1) (b) of the Municipal Finance Management Act is outlined below.

IDP PHASES	DELIVERABLE AND PROCESS MANAGEMENT	DATES	REVISED
PREPARATION PHASE	Tabling of the IDP and Budget Process Plan to Council	11 Aug 2011	11 Aug 2011
	Advertisement of IDP and Budget Process Plan	16 Aug 2011	16 Aug 2011
	Committees and consultation forums for the budget process	11 Oct 2011	21 Sep 2011 to 15 Dec 2011
	Preparation of budget framework to provide parameters and request budget inputs for the 2012/13 MTREF	30 Sept 2011	7 Oct 2011
	Briefing session with Budget Committee	18 Aug 2011	15 Nov 2011
	One day self assessment dialogue with EMT, MAYCO and Councillors	25 Oct 2011	30 Nov 2011
	Current status of the implementation progress	26 Oct 2011	30 Nov 2011
	EMT submit inputs on operational budget	4 Nov 2011	2 Dec 2011
	EMT to submit budget inputs on capital projects	21 Oct 2011	9 Dec 2011
Consideration, review and inclusion of any relevant and new information	1 Nov 2011	14 Dec 2011	
STRATEGIES PHASE	Centlec submit draft budget and business plans	25 Jan 2012	25 Jan 2012
	IDP Steering Committee to review emerging issues/changes and to prioritize IDP and budget items	26 Jan 2012	26 Jan 2012
	Refining municipal Strategies, Objectives, KPA's, KPI's and targets so as to influence the budget	6 Feb 2012	6 Feb 2012
	Initiate Public Participation process in line with MTREF	9 Feb 2012	9 Feb 2012
	MLM provides Centlec with comments on draft business plan	13 Feb 2012	13 Feb 2012

IDP PHASES	DELIVERABLE AND PROCESS MANAGEMENT	DATES	REVISED
	and budget		
	MAYCO Lekgotla to confirm IDP, SDBIP and Budget priorities	17 Feb 2012	17 Feb 2012
	MAYCO approves municipal objectives, strategies, KPIs and targets	22 Feb 2012	22 Feb 2012
	Review tariffs and budget policies	23 Feb 2012	23 Feb 2012
PROJECT PHASE	Set and agree on IDP priority programme/projects	28 Feb 2012	28 Feb 2012
	Review and align National and Provincial allocation for inclusion in the draft IDP and MTREF budget	27 Feb 2012	27 Feb 2012
	Draft MTREF budget developed	2 Mar 2012	2 Mar 2012
	Directorates develop draft 2012/13 SDBIP and present to Portfolio Committees	7 Mar 2012	7 Mar 2012
	One and multi-year scorecard revised and presented to MAYCO	14 Mar 2012	14 Mar 2012
INTEGRATION PHASE	Institutional plan refined to deliver on the municipal strategy	16 Mar 2012	16 Mar 2012
	Directorates identifying programmes and projects with external stakeholders	21 Mar 2012	21 Mar 2012
	Integration of sector plans and institutional programmes	21 Mar 2012	21 Mar 2012
	Horizontal and vertical alignment with District, Province and other stakeholders	21 Mar 2012	21 Mar 2012
	Financial plan and capital investment plan are developed	21 Mar 2012	21 Mar 2012
	Presentation of service plans and integration into the IDP document to MAYCO	21 Mar 2012	21 Mar 2012
APPROVAL PHASE	Tabling of the Draft IDP including proposed revisions and MTREF Budget and related resolutions – MLM and Centlec	29 Mar 2012	29 Mar 2012
	Submission of draft IDP and MTREF to MECs Treasury and Cooperative Governance, Traditional and Human Settlements, and National	3 Apr 2011	3 Apr 2011
	Public participation process including hearings on Draft IDP and Budget	5 Apr to 13 Apr 2012	5 Apr to 13 Apr 2012
	IDP Budget Lekgotla	19 Apr 2012	19 Apr 2012
	Special Council considers submissions, representations and recommendations from hearings. Executive Mayor to be provided with an opportunity to respond to submissions during consultation and table amendments for Council consideration.	26 Apr 2012	26 Apr 2012
	Executive Mayor with support of MAYCO to recommend approval by Council after considering inputs from Council and all sectors	10 May 2012	10 May 2012
	Compilation and submission of draft 2012/13 SDBIP and annual performance agreements by City Manager to the Executive Mayor	10 May 2012	10 May 2012
	Executive Mayor approves the 2012/13 SDBIP and annual performance agreements of the City Manager and senior managers within 28 days after the approval of IDP and budget. Executive Mayor ensures that the annual performance agreements are linked to the measurable performance objectives approved with the budget and SDBIP.	25 May 2012	25 May 2012
	Council meeting to approve MTREF budget by resolution, setting taxes and tariffs, approving changes to IDP and budget related policies, approving measurable performance objectives for revenue by source and expenditure by vote before start of budget year	31 May 2012	31 May 2012
	The Executive Mayor submits the approved SDBIP and performance agreements to Council, MEC for Cooperative Governance, Traditional Affairs and Human Settlements and	31 May 2012	31 May 2012

IDP PHASES	DELIVERABLE AND PROCESS MANAGEMENT	DATES	REVISED
	makes public within 14 days after approval.		
	Publication of approved IDP, budget, SDBIP and performance agreements on the website and in local newspapers	5 Jun 2012	5 Jun 2012

## PUBLIC PARTICIPATION

Public participation processes unfolded smoothly, wards and communities were consulted and involved for effective participation and to meet specific deadlines as reflected in the reviewed process plan. The following table provides a "snap-shot" analysis of the public participation processes as unfolded.

Region	Venue	Date
Thaba-Nchu	Civic Centre	20 February 2012
Botshabelo	Botshabelo H Hall	20 February 2012
Bloemfontein	Regional Office	21 February 2012
Bloemfontein	Claredon Hall	8 March 2012
Bloemfontein	Claredon Hall	14 March 2012

In strengthening the community participation process, Ward-Councillors and Ward-Committees were afforded an opportunity to make written submission to IDP office on the 6 April 2012 about issues which were not raised and are pertinent in their respective communities.

## 2. OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

The Mangaung Metropolitan Municipality' IDP outlined the key area for development in the short to medium term. These are the commitments that Council will take forward. By and large the Mayoral Committee played a significant role in shaping these priorities and it was necessary to linked them to the national, provincial, district and sector departments' priorities and plans.

Council has set following Mayoral Priorities:

- Poverty reduction, job creation, rural and economic development
- Financial sustainability
- Spatial development and the built environment
- Eradication of bucket system, VIP toilets in Mangaung, Botshabelo and Thaba Nchu, roads, ageing infrastructure, focus on the basics
- Human settlements
- Public transport
- Environmental management and climate change
- Social and community services

The 2012/113 draft MTREF budget continues to address the following IDP interventions that are informed by the guidelines of Output 8. These emphasise the development in an integrated manner. For this purpose, the major focus of the IDP and Budget Process is the development of integrated human settlement.

- Access to infrastructural services (water and sanitation, roads and stormwater, electricity, refuse removal)
- Formalization of informal settlements
- Integrated human settlements
- Community and Social development
- Upgrading of sewer and water purification plants
- Credit and debt collection
- Implementation of the financial recovery plan
- Compliance in implementing the budget in line with the IDP
- Local economic development
- Public participation and governance
- Operation Hlasela
- Anti-fraud and corruption

The table below serves to illustrate the alignment of the budget to the IDP Strategic objectives:

– IDP strategic objective (Operating Expenditure)

FS000 Mangaung - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>											
Governance and IDP	Common Purpose		136,253	207,630		226,745	243,173	243,173	7	7	8
Information Technology	Common Purpose		72,973	92,666		154,048	164,867	164,867	118	125	131
Human Resource	Common Purpose		13,524	15,294		25,755	25,755	25,755	9,761	10,738	11,811
Support Services/Fleet	Common Purpose		13,669	15,174		17,994	17,994	17,994	219	232	244
Miscellaneous Services	Common Purpose		370,413	332,711		4,028	11,465	11,465	1,138,708	1,235,652	1,310,030
Emergency Services	Community Resilience		34,515	39,646		52,055	52,055	52,055	616	678	745
Health	Community Resilience		-						14,493	14,515	14,552
Parks and Cemeteries	Community Resilience		52,696	56,514		36,918	37,418	37,418	9,060	9,966	10,963
Traffic and Security	Community Resilience		53,782	67,718		97,817	99,817	99,817	7,855	8,638	9,502
Social Development	Community Resilience		35,508	36,787		35,182	33,468	33,468	806	887	975
Local Economic Development	Economic Development		42,963	50,720		72,522	75,382	75,382	25,790	26,532	27,329
Market Services	Economic Development		11,894	13,150		12,764	12,764	12,764	20,561	22,617	24,879
Financial Management	Financial Sustainability		57,556	91,682		978,828	969,537	969,537	738,372	799,328	859,905
Roads and Storm Water	Service Excellence		122,488	128,225		127,273	119,062	119,062	1,095	1,204	1,325
Solid Waste Management	Service Excellence		78,222	80,206		77,889	100,849	100,849	101,307	108,515	115,948
Water and Sanitation	Service Excellence		88,409	91,406		177,777	189,411	189,411	457,820	504,068	536,189
Housing	Service Excellence		27,882	26,884		30,315	33,950	33,950	14,376	15,814	17,395
Water	Service Excellence		315,926	307,971		349,913	349,913	349,913	778,287	850,144	928,649
Electricity	Service Excellence		779,907	1,043,547		1,213,707	1,213,707	1,213,707	1,963,328	2,239,160	2,531,582
<b>Allocations to other priorities</b>											
<b>Total Expenditure</b>			<b>2,308,580</b>	<b>2,697,932</b>	<b>-</b>	<b>3,691,530</b>	<b>3,750,588</b>	<b>3,750,588</b>	<b>5,282,579</b>	<b>5,848,819</b>	<b>6,402,164</b>

– IDP strategic objective (Revenue)

FS000 Mangaung - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>											
Governance and IDP	Common Purpose		21,131	70,315		6,389	6,389	6,389	7	7	8
Information Technology	Common Purpose		1,250	1,434		10,404	10,404	10,404	118	125	131
Human Resource	Common Purpose		4,254	1,984		7,930	3,058	3,058	9,761	10,738	11,811
Support Services/Fleet	Common Purpose		1	3		207	207	207	219	232	244
Miscellaneous Services	Common Purpose		698,564	678,792		1,138,708	1,155,391	1,155,391	1,138,708	1,235,652	1,310,030
Emergency Services	Community Resilience		777	497		560	560	560	616	678	745
Health	Community Resilience		-						14,493	14,515	14,552
Parks and Cemeteries	Community Resilience		4,123	5,297		2,325	2,273	2,273	9,060	9,966	10,963
Traffic and Security	Community Resilience		7,233	2,848		9,464	7,374	7,374	7,855	8,638	9,502
Social Development	Community Resilience		1,695	1,815		3,627	3,627	3,627	806	887	975
Local Economic Development	Economic Development		13,184	12,641		27,584	27,584	27,584	25,790	26,532	27,329
Market Services	Economic Development		15,287	16,072		18,680	18,680	18,680	20,561	22,617	24,879
Financial Management	Financial Sustainability		406,380	497,522		2,221,378	2,244,208	2,244,208	738,372	799,328	859,905
Roads and Storm Water	Service Excellence		605	1,488		1,026	1,026	1,026	1,095	1,204	1,325
Solid Waste Management	Service Excellence		4,074	4,626		6,491	6,491	6,491	101,307	108,515	115,948
Water and Sanitation	Service Excellence		193,616	241,237		338,329	338,329	338,329	457,820	504,068	536,189
Housing	Service Excellence		17,710	5,414		12,948	12,948	12,948	14,376	15,814	17,395
Water	Service Excellence		363,586	404,953		602,055	602,055	602,055	778,287	850,144	928,649
Electricity	Service Excellence		783,733	1,037,152		30,344	30,344	30,344	1,963,328	2,239,160	2,531,582
<b>Allocations to other priorities</b>											
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>2,537,202</b>	<b>2,984,087</b>	<b>-</b>	<b>4,438,450</b>	<b>4,470,948</b>	<b>4,470,948</b>	<b>5,282,579</b>	<b>5,848,819</b>	<b>6,402,164</b>

– IDP strategic objective (Capital Expenditure)

FS000 Mangaung - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Governance and IDP	Common Purpose		243,140	324,478		19,300	9,087	9,087	-	-	-
Information Technolgt	Common Purpose		1,227	9,787		45,567	47,120	47,120	4,000	5,000	5,000
Human Resource	Common Purpose		313	1,137		1,383	7,133	7,133	-	-	-
Support Services/Fleet	Common Purpose		330	-		29,973	29,973	29,973	25,448	32,975	35,712
Miscellaneous Services	Common Purpose		-	-		-	-	-	-	-	-
Emergency Services	Community Resilience		2,697	10,923		3,791	3,791	3,791	500	3,300	1,032
Health	Community Resilience		-	-		-	-	-	-	-	-
Parks and Cemeteries	Community Resilience		563	2,793		4,775	13,361	13,361	18,350	25,000	57,300
Traffic and Security	Community Resilience		10,961	24,908		16,500	13,000	13,000	3,000	6,000	8,000
Social Development	Community Resilience		-	21		-	-	-	15,000	6,750	8,200
Economic Development	Local Economic		11,404	8,248		79,202	76,057	76,057	68,687	15,000	50,000
Economic Development	Market Services		-	-		1,150	3,670	3,670	-	-	-
Financial Sustainability	Financial Management		831	1,087		9,000	8,400	8,400	6,600	500	500
Roads and Stormwater	Service Excellence		59,855	127,978		218,969	232,896	232,896	131,159	171,696	166,732
Solid Waste Management	Service Excellence		6,237	8,234		7,948	7,944	7,944	12,410	12,550	11,300
Water and Sanitation	Service Excellence		113,325	30,426		145,925	119,904	119,904	152,936	80,800	45,000
Housing	Service Excellence		5,062	26,065		484	611	611	16,500	500	-
Water	Service Excellence		23,021	24,331		96,178	90,098	90,098	116,311	123,288	92,533
Electricity	Service Excellence		107,501	102,075		144,002	152,002	152,002	198,767	206,467	213,467
Allocations to other priorities											
Total Capital Expenditure			586,466	702,491	-	824,147	815,046	815,046	769,667	689,826	694,776



### 3. MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

#### A. Key Financial Ratios / Indicators

The benchmark reflected in the table below as based on actual results in the 2011/12 financial year and the outlook for the MTREF

FS000 Mangaung - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Borrowing Management</b>										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.6%	1.3%	6.7%	1.5%	1.4%	1.4%	1.7%	1.6%	1.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	2.2%	1.7%	8.5%	1.7%	1.6%	1.6%	1.9%	1.8%	1.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	-0.8%	27.1%	18.0%	48.2%	34.8%	34.8%	43.9%	0.0%	0.0%
<b>Safety of Capital</b>										
Gearing	Long Term Borrowing/ Funds & Reserves	2.0%	0.7%	1.3%	17.6%	11.9%	11.9%	11.8%	10.6%	9.5%
<b>Liquidity</b>										
Current Ratio	Current assets/current liabilities	0.8	0.6	0.8	1.2	1.6	1.6	0.9	0.9	0.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.8	0.6	0.8	1.2	1.6	1.6	0.9	0.9	0.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.0	0.3	0.4	0.8	0.8	0.3	0.4	0.4
<b>Revenue Management</b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		74.3%	72.6%	102.5%	89.0%	151.4%	0.0%	81.9%	80.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			74.5%	83.4%	102.1%	89.0%	151.3%	0.0%	81.9%	80.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	20.8%	17.2%	17.4%	13.9%	11.4%	11.4%	10.0%	8.9%	8.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
<b>Creditors Management</b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	95.0%	87.5%		95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Creditors to Cash and Investments		302.2%	1876.9%	1489.0%	-7645.7%	148.9%	148.9%	346.8%	228.2%	162.3%
<b>Other Indicators</b>										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	9.1%	116.0%		15.0%	15.0%	15.0%	18.0%	16.0%	15.0%
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source	36.0%	27.9%		28.0%	28.0%	28.0%	32.0%	25.0%	21.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.1%	26.3%	27.3%	23.1%	23.0%	23.0%	21.0%	20.4%	20.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	29.1%	27.2%	0.0%	24.2%	24.1%	24.1%	22.0%	21.4%	20.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.9%	5.2%	0.0%	5.6%	5.7%	5.7%	5.0%	4.8%	4.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.9%	9.2%	12.7%	6.3%	6.2%	6.2%	6.1%	6.1%	5.8%
<b>IDP regulation financial viability indicators</b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	11.4	13.5	32.6	47.1	47.1	47.1	58.4	62.3	68.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	30.2%	24.0%	22.8%	21.0%	17.2%	17.2%	14.4%	12.8%	11.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.1	0.3	0.3	(0.0)	1.2	1.2	0.8	1.2	1.5

## **4. OVERVIEW OF BUDGET-RELATED POLICIES**

### **4.1 Budget Policies**

The following are policies that govern the municipality's budget, compilation and/or implementation thereof

- Banking and Investment Policy
- Indigent Policy
- Tariffs Policy
- Revenue Management Policies
  - Credit control and Debt Collection Policies
- Supply Chain Management Policy
- Property Rates Policy

The abovementioned policies are available on the Mangaung Metropolitan Municipality's website ([www.mangaung.co.za](http://www.mangaung.co.za))

### **4.2 New and Amendments to Policies (Annexure B)**

4.2.1 The following new draft policy is being tabled in Council with this draft budget:

- Funding and Reserves Policy
- Borrowing Policy
- Capital Infrastructure Investment Policy
- Policy on Long Term Financial Planning
- Virement Policy
- Policy on the writing off of Irrecoverable debt

**The objective of the proposed policies can be briefly described as follows:**

#### **1. Funding and Reserves Policy**

The Funding and Reserves Policy is aimed at ensuring that the Municipality has sufficient and cost-effective cash funding in order to achieve its objectives through the implementation of its operating and capital budgets.

The policy sets out the assumptions and methodology for estimating the following:-

- a. Projected billings, collections and all direct revenues;
- b. The provision for revenue that will not be collected;
- c. The funds the Municipality can expect to receive from investments;
- d. The proceeds the Municipality can expect to receive from the transfer or disposal of assets;
- e. The Municipality's borrowing requirements; and
- f. The funds to be set aside in reserves.

## **2. Borrowing Policy**

The purpose of this policy is to ensure that borrowing forms part of the financial management procedures of the Mangaung Metropolitan Municipality and to ensure that prudent borrowing procedures are applied consistently.

## **3. Capital Infrastructure Investment Policy**

The policy aims to describe the process through which the Municipality can initiate projects of a capital nature. It ultimately aims to serve as a principal instrument to steer the budget for Infrastructure and Capital projects in the Municipality around a particular agreeable and sustainable developmental path.

### **Purpose**

The policy sets out the process and methodology for capital investment of any nature, regardless of the funding source. The following investments of a capital infrastructure nature falls within the ambit of this policy:-

- a. New building construction or acquisitions;
- b. Extensions to existing buildings;
- c. Upgrades to accommodation and housing, other than those projects relating to low cost housing;
- d. Land acquisitions;
- e. All major capital works, as covered within the Asset Maintenance / Life-Cycle Management Policy;
- f. All infrastructure developments; and
- g. Information and communication infrastructure renewals and/or upgrades;

## **4. Policy on Long Term Financial Planning**

The Policy on Long Term Financial Planning is aimed at ensuring that the Municipality has sufficient and cost-effective funding in order to achieve its long term objectives through the implementation of the medium term operating and capital budgets. The purpose of the Policy on Long Term Financial Planning is therefore to:-

- a. Ensure that all long term financial planning is based on a structured and consistent methodology in order to ensure the long term financial sustainability of Mangaung Metropolitan Municipality.
- b. Identify capital investment requirements and associated funding sources to ensure the future sustainability of the Municipality;
- c. Identify revenue enhancement and cost saving strategies in order to improve service delivery at affordable rates; and
- d. Identify new revenue sources as funding for future years.

## **5. Virement Policy**

This policy aims to provide guidelines to senior management in the use of virements as a mechanism in their day-to-day management of their budgets and to allow flexibility in the use of budgeted funds to enable management to act on occasions such as disasters, unforeseen expenditure or savings, etc. as they arise so as to accelerate service delivery in a financially responsible manner.

In addition, it specifically aims to empower senior managers with an efficient financial – and budgetary system to ensure optimum service delivery within the current legislative framework of the MFMA and the Municipality's system of delegations.

## **6. Policy On The Writing Off Of Irrecoverable Debt**

The Council has the overall responsibility for adopting and approving the Policy on Writing Off of irrecoverable debt.

4.2.2 The following existing policies of council have been amended and are hereby submitted with the draft budget:

- credit control and debt collection policy
- Indigent Policy
- Property Rates Policy
- Tariff Policy
- Policy on Cash Management and Investment of Funds
- Supply Chain Management Policy

Outlined below are the key amendments to the policies.

#### **1. Credit control and debt collection policy**

The proposed changes are intended to cover the following areas which were not addressed in the current policy. The changes are as result of operational requirements, new legislation that came into been or lessons learned from court cases experienced by other municipalities:-

- (i) The definition of Arrangements that needed to be concluded between the debtor and the municipality does not provide for the provisions of the National Credit Act;
- (ii) The need to provide a disconnection notices prior to the disconnection of services;
- (iii) The delegation of write-off of certain amounts by Chief Financial Officer in the instances where the costs of collection exceed the benefits.

#### **2. Policy review-Indigent Policy**

The proposed changes are as a result of operational requirements:-

- (i) Currently the municipality is offering 6kl for free to approved indigents households and there is a need to increase the allocation to 10kl;
- (ii) The current policy dictates that the indigent status of the debtor is only valid for 12 months and there is a need to increase the duration to at least 3 years;
- (iii) The need to clarify the role of ward councilors in the indigent application process
- (iv) The need to incorporate the pauper burials in the indigent policy.

#### **3. Policy review- Property Rates policy**

- (i) Proposed changes are mend to align the policy with the Local Government: Municipal Property Rates Act, 2004 (No. 6 of 2004) and to phase out, the rebates that were offered as per the MPRA since the phase in period has now expired;

#### **4. Policy review- Tariff Policy**

- (i) The changes are intended to align the policy with the Local Government: Municipal Systems Act, 2000 (No. 32 of 2000) especially on the levying of sanitation (refuse and sewer):-
  - section 74(2)(a) – users should be treated equably
  - section 74(2)(b) – the amount individual users pay for services should generally be in proportion to the use of that service
  - section 74(2)(d) - tariffs must reflect the cost reasonably associated with that service – property tax should not subsidize water/sewer/refuse as not everyone has access to it.
  - section 74(2)(i) – the extend of subsidization should be disclosed
- (ii) Each service should be self sustainable and reflects total cost, including admin cost
- (iii) To split refuse and sewer tariff in order to align the treated with other municipalities.
- (iv) Sewerage is linked to water consumption and refuse removal to the stand size.

#### **5. Policy on Cash Management and Investment of Funds**

The major has been adjusted to be compliant with the current legislation, i.e. the current policy dated 2003 which still gives the Chief Financial Officer the delegation of powers to make investments in terms of section 60(2) of the Municipal Systems Act. This section of the legislation was already amended in 2008 and changed to the Municipal Manager and the Chief Financial Officer.

## 6. Supply Chain Management Policy

The major amendment to the policy has been to adjust it to be compliant with the 2011 Preferential Procurement Regulations, as well as MFMA Circular 57 dealing with the replacement of core financial management systems.

## 5. OVERVIEW OF BUDGET ASSUMPTIONS

### 5.1 Key Parameters

The following provisional indicative growth rates and parameters were issued to directorates for compiling their operating budgets and tariffs.

	PARAMETER		
	2012/13	2013/14	2014/15
<b>Expenditure Parameters</b>			
Salaries - Annual increase	8.0%	7.5%	7.0%
Councillors Remuneration	8.0%	7.5%	7.0%
General Expenditure	6.0%	6.0%	6.0%
Grants to Entity	R155,652,789	R176,905,012	R183,739,312
<b>Bulk Purchases</b>			
Water	10.0%	10.0%	10.0%
Electricity	22.0%	20.0%	18.0%
Contracted Services	6.0%	6.0%	6.0%
Repairs and Maintenance	8.0%	8.0%	8.0%
Depreciation	7.0%	7.0%	7.0%
Bad Debts Provision	5.0%	5.0%	5.0%
Bad Debt Provision Value	R165,360,018	R178,588,819	R196,447,701
Other Provisions	5.0%	5.0%	5.0%
<b>Capital Expenditure</b>	<b>R717,757,579</b>	<b>R754,772,424</b>	<b>R828,977,040</b>
Surplus Funds	R110,000,000	R160,000,000	R210,000,000
External Loans	R69,453,155	R10,000,000	-
Grant and Donations	R513,427,000	R559,884,000	R593,477,040
Public Contribution	R24,877,424	R24,888,424	R25,500,000

	PARAMETER		
	2012/13	2013/14	2014/15
<b>Revenue</b>			
Fuel Levy	R 185,875 million	R 197,671 million	R 209,531 million
Capital Grants and Subsidies	R 513,427 million	R 559,884 million	R 588,797 million
<b>Tariff Increases</b>			
Water	9.00%	8.50%	8.00%
Electricity	22.00%	20.00%	18.00%
<b>Assessment Rates</b>	9.00%	8.50%	8.00%
Sanitation	9.00%	8.50%	8.00%
Trade Refuse Removal	10.00%	10.00%	10.00%
Fines	10.00%	10.00%	10.00%
Rent of Facilities and Equipment	10.00%	10.00%	10.00%
Licences and Permit	10.00%	10.00%	10.00%
Other Revenue not mentioned above	10.00%	10.00%	10.00%

Equitable Share	R 603.089 million	R 642,589 million	R 681,145 million
Interest Earned	R12 million	R12,78 million	R13.456 million
Interest Earned Outstanding Debtors	R22.00 million	R21.50 million	R20,00 million

## 6. OVERVIEW OF BUDGET FUNDING

FS000 Mangaung Supporting Table SA10 Funding measurement

Description	MFMA section	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	18(1)b	284,482	45,461	59,971	(7,147)	276,096	276,096	218,444	347,596	501,412
Cash + investments at the yr end less applications - R'000	18(1)b	(257,511)	(456,175)	(161,093)	179,080	658,216	658,216	(163,175)	(91,029)	(100,442)
Cash year end/monthly employee/supplier payments	18(1)b	2.1	0.3	0.3	(0.0)	1.2	1.2	0.8	1.2	1.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	228,622	286,156	292,496	746,920	720,360	720,360	713,439	736,776	753,675
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	22.9%	13.3%	12.4%	(6.0%)	(6.0%)	26.4%	5.3%	6.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	74.5%	83.4%	102.1%	89.0%	151.3%	151.3%	81.9%	80.6%	81.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	12.3%	5.3%	10.3%	6.0%	6.0%	6.0%	5.5%	6.2%	5.6%
Capital payments % of capital expenditure	18(1)c:19	100.5%	99.5%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (ex cl. transfers)	18(1)c	(0.7%)	25.5%	15.8%	43.8%	31.3%	31.3%	39.9%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a							100.0%	100.0%	100.0%
Current consumer debtors % change - incr/(decr)	18(1)a	N.A.	2.1%	14.2%	8.0%	(17.8%)	0.0%	10.1%	(1.1%)	(1.1%)
Long term receivables % change - incr/(decr)	18(1)a	N.A.	(22.5%)	(78.8%)	325.4%	0.0%	0.0%	(78.8%)	(5.0%)	(5.0%)
R&M % of Property Plant & Equipment	20(1)(vi)	5.1%	3.1%	0.0%	3.9%	4.0%	4.0%	4.9%	4.9%	4.9%
Asset renewal % of capital budget	20(1)(vi)	41.2%	46.5%	54.9%	45.5%	50.1%	50.1%	24.2%	22.8%	36.9%
% incr Service charges - refuse revenue	18(1)a		0.0%	(100.0%)	0.0%	0.0%	0.0%	1486.5%	7.1%	6.8%
% incr in Service charges - other	18(1)a		0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	1,374,641	1,765,915	2,119,758	2,492,539	2,492,490	2,492,490	3,295,534	3,667,569	4,108,373
Service charges		1,356,213	1,747,737	2,084,899	2,468,817	2,468,817	2,468,817	3,267,741	3,638,243	4,077,371
Property rates		278,236	345,558	396,843	445,409	445,409	445,409	506,433	558,554	613,313
Service charges - electricity revenue		681,423	966,793	-	1,409,096	1,409,096	1,409,096	1,809,563	2,030,395	2,322,785
Service charges - water revenue		285,954	303,538	-	445,979	445,979	445,979	597,090	650,828	709,401
Service charges - sanitation revenue		110,600	127,253	-	161,956	161,956	161,956	253,488	290,105	316,092
Service charges - refuse removal		-	4,593	-	6,377	6,377	6,377	101,167	108,361	115,779
Service charges - other		-	-	1,688,056	-	-	-	-	-	-
Rental of facilities and equipment		18,429	18,178	34,858	23,722	23,673	23,673	27,793	29,327	31,002
Capital expenditure excluding capital grant funding		196,408	282,131	108,645	252,403	229,705	229,705	265,700	141,942	120,979
Cash receipts from ratepayers	18(1)a	1,273,582	1,710,673	2,297,511	2,893,771	4,775,331	4,775,331	3,341,108	3,666,086	4,081,479
Ratepayer & Other revenue	18(1)a	1,708,416	2,051,780	2,251,007	3,250,294	3,156,171	3,156,171	4,081,407	4,551,135	5,030,850
Change in consumer debtors (current and non-current)		102,674	5,442	51,020	46,823	(46,427)	(46,427)	(58,076)	(5,117)	(5,111)
Operating and Capital Grant Revenue	18(1)a	795,975	908,331	880,661	1,132,602	1,157,623	1,157,623	1,144,556	1,237,597	1,309,625
Capital expenditure - total	20(1)(vi)	586,466	702,491	458,735	824,147	815,046	815,046	769,667	689,826	694,776
Capital expenditure - renewal	20(1)(vi)	241,823	326,506	251,834	374,709	408,166	408,166	186,205	157,594	256,464
<b>Supporting benchmarks</b>										
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY								619,589	668,713	721,828
DoRA capital grants total MFY								500,967	544,884	573,797
Provincial operating grants								21,000	14,000	14,000
Provincial capital grants								3,000	3,000	-
District Municipality grants								-	-	-
Total gazetted/advised national, provincial and district grants								1,144,556	1,230,597	1,309,625
Average annual collection rate (arrears inclusive)										
<b>DoRA operating</b>										
Equitable Share								603,089	652,213	705,328
Financial Management Grant								1,500	1,500	1,500
PTIS								15,000	15,000	15,000
								<b>619,589</b>	<b>668,713</b>	<b>721,828</b>
<b>DoRA capital</b>										
USDG								485,967	53,884	563,797
National electrification Programme Program								15,000	13,000	10,000
								<b>500,967</b>	<b>66,884</b>	<b>573,797</b>

**(b) Particulars of Monetary Investments:**

The municipality's monetary investment particulars by type and maturity are as follows:

FS000 Mangaung - Supporting Table SA15 Investment particulars by type

Investment type	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>									
<b>Parent municipality</b>									
Securities - National Government	96,842	26,649	198,907	260,010	424,647	424,647	191,340	312,594	328,552
Listed Corporate Bonds									
Deposits - Bank									
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
<b>Municipality sub-total</b>	<b>96,842</b>	<b>26,649</b>	<b>198,907</b>	<b>260,010</b>	<b>424,647</b>	<b>424,647</b>	<b>191,340</b>	<b>312,594</b>	<b>328,552</b>
<b>Entities</b>									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank									
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
<b>Entities sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consolidated total:</b>	<b>96,842</b>	<b>26,649</b>	<b>198,907</b>	<b>260,010</b>	<b>424,647</b>	<b>424,647</b>	<b>191,340</b>	<b>312,594</b>	<b>328,552</b>

FS000 Mangaung - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
	Yrs/Months									
<b>Name of institution &amp; investment ID</b>										
<b>Parent municipality</b>										
Various Banks	On request	Call Account	Yes	Variable	Variable	None	-		191,340	10,524
<b>Municipality sub-total</b>									<b>191,340</b>	<b>10,524</b>
<b>Entities</b>										
<b>Entities sub-total</b>									<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>191,340</b>	<b>10,524</b>



**(c) Existing and Proposed new Borrowings:**

The municipality has an existing loan of R 200 million with the Development Bank of Southern Africa. Projections to date indicate that the loan facilities will be fully utilised by the end of the 2012/13 budget year, all things being equal. The municipality has also entered into a 36 months lease to own type of an agreement with Wesbank Ltd. The assets financed are mostly heavy duty fleet to fast track infrastructural services delivery operations.

FS000 Mangaung - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Parent municipality</b>									
Long-Term Loans (annuity/reducing balance)	13,989	11,241	20,163	118,426	79,735	79,735	185,039	166,535	149,882
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
<b>Municipality sub-total</b>	<b>13,989</b>	<b>11,241</b>	<b>20,163</b>	<b>118,426</b>	<b>79,735</b>	<b>79,735</b>	<b>185,039</b>	<b>166,535</b>	<b>149,882</b>
<b>Entities</b>									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
<b>Entities sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Borrowing</b>	<b>13,989</b>	<b>11,241</b>	<b>20,163</b>	<b>118,426</b>	<b>79,735</b>	<b>79,735</b>	<b>185,039</b>	<b>166,535</b>	<b>149,882</b>

## 7. BUDGETED GRANTS AND TRANSFERS:

The following grants allocated to the municipality in terms of the 2012 Division of Revenue Act have been included in the medium term budget:

FS000 Mangaung - Supporting Table SA18 Transfers and grant receipts

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	361,497	417,147	515,212	547,867	554,160	554,160	619,589	668,713	721,828
Local Government Equitable Share	305,797	394,637	494,273	546,417	546,417	546,417	603,089	652,213	705,328
Finance Management	500	750	1,189	1,450	1,463	1,463	1,500	1,500	1,500
Municipal Systems Improvement	400	500	750						
2010 FIFA World Cup Operating	54,800	19,000	19,000						
Water Services Operating Subsidy		2,261							
Urban Renewal Grant				-	281	281			
Public Transport and Infrastructure Systems Grant							15,000	15,000	15,000
Urban Development Grant				-	6,000	6,000			
<b>Provincial Government:</b>	5,861	1,130	-	10,000	14,795	14,795	21,000	21,000	14,000
Housing	2,500	-	-	-	3,635	3,635			
Health subsidy	3,361	-	-	3,000	3,000	3,000	14,000	14,000	14,000
Sport and Recreation	-	-	-	-	910	910			
	-	329							
	-	801							
Police, Public Safety and Roads				7,000	7,000	7,000	7,000	7,000	-
Human Settlement				-	250	250			
<b>District Municipality:</b>	7,000	2,725	6,089	2,990	5,980	5,980	-	-	-
<i>Motheo</i>	7,000	2,725	6,089	2,990	5,980	5,980			
<b>Other grant providers:</b>	1,223	-	-	-	337	337	-	-	-
<i>Wes Bank</i>				-	88	88			
<i>Kellogs Foundation</i>	715			-	249	249			
<i>City of Ghent</i>	332								
<i>Climate Protection</i>	47								
<i>Cleanest City Awards</i>	123								
<i>US Embassy</i>	6								
<b>Total Operating Transfers and Grants</b>	375,582	421,003	521,301	560,857	575,272	575,272	640,589	689,713	735,828
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	473,384	178,627	336,518	545,231	542,200	542,200	500,967	546,884	573,797
Municipal Infrastructure Grant (MIG)	102,934	76,874	169,729	50,697	62,689	62,689	-	-	-
Public Transport and Systems	242,617	97,168	151,000	48,970	57,291	57,291	-	-	-
2010 FIFA World Cup Stadiums Development	66,781	-	-						
Public Works				8,570	-	-			
Urban Development Settlement Grant				411,995	389,220	389,220	485,967	531,884	563,797
Minerals and Energy	61,052	4,585	15,789	25,000	33,000	33,000	15,000	15,000	10,000
<b>Provincial Government:</b>	64,857	63,045	37,924	25,131	34,748	34,748	3,000	3,000	-
Planning				-	640	640			
Sport	64,479	-	-	-	5,000	5,000			
Human Settlement	-	8,000							
Planning	-	2,000							
Provincial Treasury	378	-							
Police, Public Safety and Roads	-	53,045	37,924	25,131	29,108	29,108	3,000	3,000	-
<b>District Municipality:</b>	-	3,775	-	1,383	9,169	9,169	-	-	-
<i>Motheo</i>		3,775		1,383	9,169	9,169			
<b>Other grant providers:</b>	-	-	-	-	606	606	-	-	-
<i>City of Ghent</i>				-	606	606			
<b>Total Capital Transfers and Grants</b>	538,240	245,447	374,442	571,745	586,724	586,724	503,967	549,884	573,797
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	913,822	666,450	895,743	1,132,602	1,161,996	1,161,996	1,144,556	1,239,597	1,309,625

The expenditure on the grants received is to be as follows:

FS000 Mangaung - Supporting Table SA19 Expenditure on transfers and grant programme

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>EXPENDITURE:</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	319,394	435,894	23,823	547,867	548,160	548,160	619,589	668,713	721,828
Local Government Equitable Share	305,797	372,695		546,417	546,417	546,417	603,089	652,213	705,328
Finance Management	2,235	1,059	1,238	1,450	1,463	1,463	1,500	1,500	1,500
Municipal Systems Improvement	589	580	1,435						
2010 FIFA World Cup Operating	4,703	50,097	19,000						
Water Services Operating Grant	101	4,877	2,026						
Restructuring Grant	5,968	1,795							
Urban Renewal Grant				-	281	281			
CoGTA	-	1,738							
MIG	-	3,054							
Public Transport and Infrastructure Systems Grant							15,000	15,000	15,000
Restructuring Grant			124	-	-				
<b>Provincial Government:</b>	3,566	1,289	288	10,000	14,795	14,795	21,000	21,000	14,000
Housing	3,361	102	(0)	-	3,635	3,635			
Health subsidy				3,000		3,000	14,000	14,000	14,000
Sport and Recreation				-	910	910			
Land Use Management	205		288						
Police, Public Safety and Roads				7,000	7,000	7,000	7,000	7,000	-
Human Settlement		1,187		-	250	250			
<b>District Municipality:</b>	324	1,718	-	2,990	5,980	5,980	-	-	-
<i>Motheo</i>	324	1,718		2,990	5,980	5,980			
<b>Other grant providers:</b>	1,223	28	-	-	337	337	-	-	-
City of Ghent	332	-							
Climate Protection	47	-							
Cleanest City Award	715	-							
US Embassy	6	-							
Kellogs Foundation	123	28		-	249	249			
Wes Bank				-	88	88			
<b>Total operating expenditure of Transfers and Grants</b>	<b>324,507</b>	<b>438,930</b>	<b>24,111</b>	<b>560,857</b>	<b>569,272</b>	<b>569,272</b>	<b>640,589</b>	<b>689,713</b>	<b>735,828</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	400,633	302,134	333,009	545,231	542,200	542,200	500,967	546,884	578,797
Municipal Infrastructure Grant (MIG)	101,030	53,422	145,501	50,697	62,689	62,689	-	-	-
Public Transport and Systems	71,414	205,281	172,005	48,970	57,291	57,291	-	-	-
2010 FIFA World Cup Stadiums Development	107,192	34,411							
Minerals and Energy	120,997	6,080	15,503	25,000	33,000	33,000	485,967	531,884	563,797
Urban Settlements Development Grant				411,995	389,219	389,219	15,000	15,000	15,000
DWAF	-	2,500							
CoGTA	-	440							
Public Works				8,570	-	-			
<b>Provincial Government:</b>	55,031	86,593	18,256	25,131	34,748	34,748	3,000	3,000	-
Planning				-	640	640			
Police, Public Safety and Roads	-	52,335	6,277	25,131	29,108	29,108	3,000	3,000	-
Human Settlement	10,771	6,070	2,369						
Planning and Surveying	66	837	830						
Provincial Treasury	-	-							
Local Government and Housing	-	23,688							
Sport and Recreation	44,194	3,663	8,780		5,000	5,000			
<b>District Municipality:</b>	313	1,137	9,195	1,383	9,169	9,169	-	-	-
<i>Motheo</i>	313	1,137	9,195	1,383	9,169	9,169			
<b>Other grant providers:</b>	-	-	-	-	606	606	-	-	-
City of Ghent				-	606	606			
<b>Total capital expenditure of Transfers and Grants</b>	<b>455,977</b>	<b>389,863</b>	<b>360,461</b>	<b>571,745</b>	<b>586,723</b>	<b>586,723</b>	<b>503,967</b>	<b>549,884</b>	<b>578,797</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>780,484</b>	<b>828,793</b>	<b>384,572</b>	<b>1,132,602</b>	<b>1,155,996</b>	<b>1,155,996</b>	<b>1,144,556</b>	<b>1,239,597</b>	<b>1,314,625</b>

## 8. ALLOCATIONS OF GRANTS MADE BY THE MUNICIPALITY

FS000 Mangaung - Supporting Table SA21 Transfers and grants made by the municipality

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Cash Transfers to other municipalities</b> <i>Insert description</i>									
<b>Total Cash Transfers To Municipalities:</b>	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b> <i>Electricity Entity</i>	15,609	49,098		137,641	145,641	145,641	128,233	183,233	183,739
<b>Total Cash Transfers To Entities/Ems'</b>	15,609	49,098	-	137,641	145,641	145,641	128,233	183,233	183,739
<b>Cash Transfers to other Organs of State</b> <i>Insert description</i>									
<b>Total Cash Transfers To Other Organs Of State:</b>	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b> <i>Insert description</i>									
<b>Total Cash Transfers To Organisations</b>	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b>									
<i>Bursaries Employees</i>				1,362	1,362	1,362	1,212	1,273	1,337
<i>Central Agricultural Society</i>	7	8		9	9	9	10	10	11
<i>Cost of Living Allowance Pensioners</i>				185	185	185	196	206	216
<i>Miscellaneous Grants</i>				204	204	204	216	227	239
<i>Relief of the poor</i>				26	26	26	28	29	31
<i>SPCA</i>	298	328		372	372	372	394	414	435
<b>Total Cash Transfers To Groups Of Individuals:</b>	306	336	-	797	797	797	845	887	931
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	15,915	49,434	-	138,438	146,438	146,438	129,077	184,119	184,670
<b>Non-Cash Transfers to other municipalities</b> <i>Insert description</i>									
<b>Total Non-Cash Transfers To Municipalities:</b>	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>									
<b>Total Non-Cash Transfers To Entities/Ems'</b>	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b> <i>Insert description</i>									
<b>Total Non-Cash Transfers To Other Organs Of State:</b>	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b> <i>Insert description</i>									
<b>Total Non-Cash Grants To Organisations</b>	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>									
<i>Indigents Rates</i>				-	-	-	12,457	13,204	13,997
<i>Indigents Refuse Removal</i>				-	-	-	38,262	40,588	42,992
<i>Indigents Sanitation</i>				-	-	-	18,098	19,184	20,335
<i>Indigents Water</i>				-	-	-	59,048	62,591	66,347
<b>Total Non-Cash Grants To Groups Of Individuals:</b>	-	-	-	-	-	-	127,866	135,568	143,670
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>	-	-	-	-	-	-	127,866	135,568	143,670
<b>TOTAL TRANSFERS AND GRANTS</b>	15,915	49,434	-	138,438	146,438	146,438	256,943	319,687	328,340

## 9. COUNCILLORS AND BOARD MEMBER ALLOWANCES AND EMPLOYEE BENEFITS

FS000 Mangaung - Supporting Table SA22 Summary councillor and staff benefits									
Summary of Employee and Councillor remuneration	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	11,586	14,347		27,251	27,251	27,251	29,432	31,639	33,854
Pension and UIF Contributions	2,240	1,679		3,942	3,942	3,942	4,431	4,763	5,096
Medical Aid Contributions	202	228		337	337	337	364	392	419
Motor Vehicle Allowance	4,978	5,460		10,619	10,619	10,619	11,469	12,329	13,192
Cellphone Allowance				161	161	161	807	867	928
Housing Allowances	601	191		166	166	166	179	-	-
Other benefits and allowances				-	-	-			
<b>Sub Total - Councillors</b>	<b>19,607</b>	<b>21,904</b>	<b>-</b>	<b>42,476</b>	<b>42,476</b>	<b>42,476</b>	<b>46,681</b>	<b>49,989</b>	<b>53,489</b>
% increase		11.7%	(100.0%)	-	-	-	9.9%	7.1%	7.0%
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	6,350	6,650		10,898	10,898	10,898	11,175	12,013	12,854
Pension and UIF Contributions	299	425		759	759	759	583	626	670
Medical Aid Contributions	85	68		112	112	112	244	262	280
Overtime				-	-	-	-	-	-
Performance Bonus	1,540	328		2,652	2,652	2,652	2,147	2,308	2,469
Motor Vehicle Allowance	-	998		1,476	1,476	1,476	1,555	1,672	1,789
Cellphone Allowance				-	-	-	102	109	117
Housing Allowances				-	-	-	-	-	-
Other benefits and allowances	970	-		14	14	14	300	323	346
Payments in lieu of leave				-	-	-	-	-	-
Long service awards				-	-	-	-	-	-
Post-retirement benefit obligations				-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>9,244</b>	<b>8,470</b>	<b>-</b>	<b>15,911</b>	<b>15,911</b>	<b>15,911</b>	<b>16,105</b>	<b>17,313</b>	<b>18,525</b>
% increase		(8.4%)	(100.0%)	-	-	-	1.2%	7.5%	7.0%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	338,330	384,664		528,765	512,517	512,517	547,526	593,743	639,792
Pension and UIF Contributions	52,318	55,955		71,485	71,485	71,485	80,567	86,472	92,672
Medical Aid Contributions	17,338	21,443		36,715	36,715	36,715	41,043	44,068	47,210
Overtime	16,003	33,802		27,967	44,215	44,215	34,410	36,876	39,580
Performance Bonus				-	-	-	(2,147)	(2,308)	(2,469)
Motor Vehicle Allowance	-	31,536		40,190	40,190	40,190	42,749	45,915	49,172
Cellphone Allowance				-	-	-	2,438	2,620	2,804
Housing Allowances	-	2,925		3,295	3,295	3,295	3,574	3,837	4,111
Other benefits and allowances	57,270	28,141		31,970	31,970	31,970	8,922	9,582	10,263
Payments in lieu of leave				-	-	-	-	-	-
Long service awards				-	-	-	-	-	-
Post-retirement benefit obligations				-	-	-	22,980	24,704	26,433
<b>Sub Total - Other Municipal Staff</b>	<b>481,259</b>	<b>558,466</b>	<b>-</b>	<b>740,387</b>	<b>740,387</b>	<b>740,387</b>	<b>782,063</b>	<b>845,510</b>	<b>909,568</b>
% increase		16.0%	(100.0%)	-	-	-	5.6%	8.1%	7.6%
<b>Total Parent Municipality</b>	<b>510,110</b>	<b>588,840</b>	<b>-</b>	<b>798,774</b>	<b>798,774</b>	<b>798,774</b>	<b>844,850</b>	<b>912,812</b>	<b>981,582</b>
		15.4%	(100.0%)	-	-	-	5.8%	8.0%	7.5%

FS000 Mangaung - Supporting Table SA22 Summary councillor and staff benefits									
Summary of Employee and Councillor remuneration	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	11,586	14,347		27,251	27,251	27,251	29,432	31,639	33,854
Pension and UIF Contributions	2,240	1,679		3,942	3,942	3,942	4,431	4,763	5,096
Medical Aid Contributions	202	228		337	337	337	364	392	419
Motor Vehicle Allowance	4,978	5,460		10,619	10,619	10,619	11,469	12,329	13,192
Cellphone Allowance				161	161	161	807	867	928
Housing Allowances	601	191		166	166	166	179	-	-
Other benefits and allowances				-	-	-			
<b>Sub Total - Councillors</b>	<b>19,607</b>	<b>21,904</b>	<b>-</b>	<b>42,476</b>	<b>42,476</b>	<b>42,476</b>	<b>46,681</b>	<b>49,989</b>	<b>53,489</b>
<b>% increase</b>		<b>11.7%</b>	<b>(100.0%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9.9%</b>	<b>7.1%</b>	<b>7.0%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	6,350	6,650		10,898	10,898	10,898	11,175	12,013	12,854
Pension and UIF Contributions	299	425		759	759	759	583	626	670
Medical Aid Contributions	85	68		112	112	112	244	262	280
Overtime				-	-	-	-	-	-
Performance Bonus	1,540	328		2,652	2,652	2,652	2,147	2,308	2,469
Motor Vehicle Allowance	-	998		1,476	1,476	1,476	1,555	1,672	1,789
Cellphone Allowance				-	-	-	102	109	117
Housing Allowances				-	-	-	-	-	-
Other benefits and allowances	970	-		14	14	14	300	323	346
Payments in lieu of leave				-	-	-	-	-	-
Long service awards				-	-	-	-	-	-
Post-retirement benefit obligations				-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>9,244</b>	<b>8,470</b>	<b>-</b>	<b>15,911</b>	<b>15,911</b>	<b>15,911</b>	<b>16,105</b>	<b>17,313</b>	<b>18,525</b>
<b>% increase</b>		<b>(8.4%)</b>	<b>(100.0%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.2%</b>	<b>7.5%</b>	<b>7.0%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	338,330	384,664		528,765	512,517	512,517	547,526	593,743	639,792
Pension and UIF Contributions	52,318	55,955		71,485	71,485	71,485	80,567	86,472	92,672
Medical Aid Contributions	17,338	21,443		36,715	36,715	36,715	41,043	44,068	47,210
Overtime	16,003	33,802		27,967	44,215	44,215	34,410	36,876	39,580
Performance Bonus				-	-	-	(2,147)	(2,308)	(2,469)
Motor Vehicle Allowance	-	31,536		40,190	40,190	40,190	42,749	45,915	49,172
Cellphone Allowance				-	-	-	2,438	2,620	2,804
Housing Allowances	-	2,925		3,295	3,295	3,295	3,574	3,837	4,111
Other benefits and allowances	57,270	28,141		31,970	31,970	31,970	8,922	9,582	10,263
Payments in lieu of leave				-	-	-	-	-	-
Long service awards				-	-	-	-	-	-
Post-retirement benefit obligations				-	-	-	22,980	24,704	26,433
<b>Sub Total - Other Municipal Staff</b>	<b>481,259</b>	<b>558,466</b>	<b>-</b>	<b>740,387</b>	<b>740,387</b>	<b>740,387</b>	<b>782,063</b>	<b>845,510</b>	<b>909,568</b>
<b>% increase</b>		<b>16.0%</b>	<b>(100.0%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.6%</b>	<b>8.1%</b>	<b>7.6%</b>
<b>Total Parent Municipality</b>	<b>510,110</b>	<b>588,840</b>	<b>-</b>	<b>798,774</b>	<b>798,774</b>	<b>798,774</b>	<b>844,850</b>	<b>912,812</b>	<b>981,582</b>
		<b>15.4%</b>	<b>(100.0%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.8%</b>	<b>8.0%</b>	<b>7.5%</b>

FS000 Mangaung - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
<b>Councillors</b>							
Speaker		626,103	1,754	225,982			853,839
Chief Whip		533,542	102,034	211,859			847,435
Executive Mayor		717,767	129,668	282,478			1,129,913
Deputy Executive Mayor		611,127	66,820	225,982			903,929
Executive Committee		5,335,416	1,020,344	2,118,591			8,474,351
Total for all other councillors		22,414,340	3,653,612	8,403,705			34,471,657
<b>Total Councillors</b>	-	<b>30,238,294</b>	<b>4,974,232</b>	<b>11,468,598</b>			<b>46,681,123</b>
<b>Senior Managers of the Municipality</b>							
Municipal Manager (MM)		2,001,736	26,264	267,773	264,600		2,560,373
Head Human Settlements		1,935,126	50,074	190,800	-		2,176,000
Head Planning		1,458,449	1,551	258,173	340,000		2,058,173
Head Regional Operations		1,370,492	37,983	208,800	319,855		1,937,130
Head Engineering Services		1,128,662	16,124	254,400	279,837		1,679,023
Head Corporate Services		1,105,284	232,716	466,000	356,400		2,160,400
<i>List of each official with packages &gt;= senior manager</i>							
<b>Senior Managers of the Municipality - Continued</b>							
Head Social Services		1,096,152	198,587	145,380	284,388		1,724,507
Chief Financial Officer		1,079,272	263,292	165,360	301,585		1,809,509
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Total Senior Managers of the Municipality</b>	-	<b>11,175,173</b>	<b>826,591</b>	<b>1,956,686</b>	<b>2,146,665</b>		<b>16,105,115</b>
<b>A Heading for Each Entity</b>							
List each member of board by designation							
Chairperson		216,000		26,021			242,021
Deputy Chair		180,000		26,021			206,021
Director		145,513		26,021			171,534
Director		145,513		26,021			171,534
Director		145,513		26,021			171,534
Director		145,513		26,021			171,534
Director		145,513		26,021			171,534
Director		145,513		26,021			171,534
<b>Senior Managers of Entity</b>							-
Chief Executive Officer		1,618,449	1,551	-	324,000		1,944,000
Chief Operations Officer		904,243	126,633	167,796	41,187		1,239,859
Chief Financial Officer		904,243	126,633	167,796	41,187		1,239,859
Executive Director Engineering		971,372	1,551	-	165,397		1,138,320
Executive Director Corporate Services		1,252,031	-	-	213,109		1,465,140
Executive Director Retail		901,397	1,551	-	98,119		1,001,067
Company Secretary		1,205,557	1,551	-	205,208		1,412,316
<b>Total for municipal entities</b>	-	<b>9,026,370</b>	<b>259,470</b>	<b>543,760</b>	<b>1,088,207</b>		<b>10,917,807</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	-	<b>50,439,837</b>	<b>6,060,293</b>	<b>13,969,044</b>	<b>3,234,872</b>		<b>73,704,045</b>

## 10. MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

The following tables outline the monthly targets for revenue and expenditure as follows:

### a. Consolidated budgeted monthly revenue and expenditure.

FS000 Mangaung - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue By Source</b>															
Property rates	42,203	42,203	42,203	42,203	42,203	42,203	42,203	42,203	42,203	42,203	42,203	42,203	506,433	558,554	613,313
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	150,797	150,797	150,797	150,797	150,797	150,797	150,797	150,797	150,797	150,797	150,797	150,797	1,809,563	2,030,395	2,322,785
Service charges - water revenue	49,758	49,758	49,758	49,758	49,758	49,758	49,758	49,758	49,758	49,758	49,758	49,758	597,090	650,828	709,401
Service charges - sanitation revenue	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	253,488	290,105	316,092
Service charges - refuse revenue	8,431	8,431	8,431	8,431	8,431	8,431	8,431	8,431	8,431	8,431	8,431	8,431	101,167	108,361	115,779
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	27,793	29,327	31,002
Interest earned - external investments	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	2,643	31,717	35,174	36,761
Interest earned - outstanding debtors	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	1,918	23,010	21,980	21,365
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	422	422	422	422	422	422	422	422	422	422	422	422	5,063	5,569	6,126
Licences and permits	64	64	64	64	64	64	64	64	64	64	64	64	766	842	926
Agency services	294	294	294	294	294	294	294	294	294	294	294	294	3,527	3,603	3,282
Transfers recognised - operational	53,382	53,382	53,382	53,382	53,382	53,382	53,382	53,382	53,382	53,382	53,382	53,382	640,589	689,713	735,828
Other revenue	62,792	62,792	62,792	62,792	62,792	62,792	62,792	62,792	62,792	62,792	62,792	62,792	753,507	851,572	890,778
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>	<b>396,143</b>	<b>396,143</b>	<b>396,143</b>	<b>396,143</b>	<b>396,143</b>	<b>396,143</b>	<b>396,143</b>	<b>396,143</b>	<b>396,143</b>	<b>396,143</b>	<b>396,143</b>	<b>396,143</b>	<b>4,753,713</b>	<b>5,276,022</b>	<b>5,803,439</b>
<b>Expenditure By Type</b>															
Employee related costs	83,175	83,175	83,175	83,175	83,175	83,175	83,175	83,175	83,175	83,175	83,175	83,175	998,099	1,075,902	1,157,997
Remuneration of councillors	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	47,950	51,335	54,901
Debt impairment	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	15,018	180,212	226,201	230,986
Depreciation & asset impairment	18,847	18,847	18,847	18,847	18,847	18,847	18,847	18,847	18,847	18,847	18,847	18,847	226,167	250,885	270,582
Finance charges	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	65,664	68,327	68,050
Bulk purchases	124,365	124,365	124,365	124,365	124,365	124,365	124,365	124,365	124,365	124,365	124,365	124,365	1,492,378	1,769,097	2,065,556
Other materials	19,854	19,854	19,854	19,854	19,854	19,854	19,854	19,854	19,854	19,854	19,854	19,854	238,250	255,085	272,326
Contracted services	18,703	18,703	18,703	18,703	18,703	18,703	18,703	18,703	18,703	18,703	18,703	18,703	224,438	241,037	262,179
Transfers and grants	21,412	-	-	-	-	-	-	-	-	-	-	235,531	256,943	319,687	328,340
Other expenditure	69,920	91,332	91,332	91,332	91,332	91,332	91,332	91,332	91,332	91,332	91,332	(144,199)	839,040	854,486	937,571
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>4,569,140</b>	<b>5,112,043</b>	<b>5,648,489</b>
<b>Surplus/(Deficit)</b>	<b>15,381</b>	<b>15,381</b>	<b>15,381</b>	<b>15,381</b>	<b>15,381</b>	<b>15,381</b>	<b>15,381</b>	<b>15,381</b>	<b>15,381</b>	<b>15,381</b>	<b>15,381</b>	<b>15,381</b>	<b>184,572</b>	<b>163,979</b>	<b>154,951</b>
Transfers recognised - capital	41,997	41,997	41,997	41,997	41,997	41,997	41,997	41,997	41,997	41,997	41,997	41,997	503,967	547,884	573,797
Contributions recognised - capital	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	24,899	24,913	24,927
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>



b. Consolidated budgeted monthly revenue and expenditure (municipal vote).

FS000 Mangaung - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue by Vote</b>															
Vote 1 - CITY MANAGER	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2
Vote 2 - EXECUTIVE MAYOR	847	847	847	847	847	847	847	847	847	847	847	(9,317)	-	-	-
Vote 3 - CORPORATE SERVICES	61,531	61,531	61,531	61,531	61,531	61,531	61,531	61,531	61,531	61,531	61,531	(666,676)	10,164	11,148	12,243
Vote 4 - FINANCE	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	2,712	708,537	738,372	799,328	859,905
Vote 5 - SOCIAL SERVICES	448	448	448	448	448	448	448	448	448	448	448	27,621	32,546	34,398	36,438
Vote 6 - PLANNING	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	2,899	(26,520)	5,373	5,910	6,501
Vote 7 - HUMAN SETTLEMENT AND HOUSING	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	1,713	15,946	34,793	36,435	38,222
Vote 8 - FRESH PRODUCE MARKET	46,703	46,703	46,703	46,703	46,703	46,703	46,703	46,703	46,703	46,703	46,703	(493,177)	20,561	22,617	24,879
Vote 9 - ENGINEERING SERVICES	64,857	64,857	64,857	64,857	64,857	64,857	64,857	64,857	64,857	64,857	64,857	(152,989)	560,441	614,019	653,706
Vote 10 - WATER SERVICES	94,892	94,892	94,892	94,892	94,892	94,892	94,892	94,892	94,892	94,892	94,892	(265,529)	778,287	850,144	928,649
Vote 11 - MISCELLANEOUS SERVICES	-	-	-	-	-	-	-	-	-	-	-	1,138,708	1,138,708	1,235,652	1,310,030
Vote 12 - REGIONAL OPERATIONS	0	0	0	0	0	0	0	0	0	0	0	(5)	-	-	-
Vote 13 - STRATEGIC PROJECTS AND SERV	163,611	163,611	163,611	163,611	163,611	163,611	163,611	163,611	163,611	163,611	163,611	(1,799,712)	5	5	6
Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD	-	-	-	-	-	-	-	-	-	-	-	1,963,328	1,963,328	2,239,160	2,531,582
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,216</b>	<b>5,282,579</b>	<b>5,848,819</b>	<b>6,402,164</b>
<b>Expenditure by Vote to be appropriated</b>															
Vote 1 - CITY MANAGER	3,649	3,649	3,649	3,649	3,649	3,649	3,649	3,649	3,649	3,649	3,649	3,649	43,788	46,699	49,959
Vote 2 - EXECUTIVE MAYOR	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	11,566	138,790	148,113	158,463
Vote 3 - CORPORATE SERVICES	17,220	17,220	17,220	17,220	17,220	17,220	17,220	17,220	17,220	17,220	17,220	17,220	206,638	219,626	234,537
Vote 4 - FINANCE	12,290	12,290	12,290	12,290	12,290	12,290	12,290	12,290	12,290	12,290	12,290	12,290	147,479	155,817	164,922
Vote 5 - SOCIAL SERVICES	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	23,988	287,852	307,583	327,440
Vote 6 - PLANNING	7,099	7,099	7,099	7,099	7,099	7,099	7,099	7,099	7,099	7,099	7,099	7,099	85,190	90,635	96,438
Vote 7 - HUMAN SETTLEMENT AND HOUSING	6,959	6,959	6,959	6,959	6,959	6,959	6,959	6,959	6,959	6,959	6,959	6,959	83,507	89,080	95,073
Vote 8 - FRESH PRODUCE MARKET	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	1,155	13,861	14,795	15,817
Vote 9 - ENGINEERING SERVICES	34,394	34,394	34,394	34,394	34,394	34,394	34,394	34,394	34,394	34,394	34,394	34,394	412,724	443,400	474,349
Vote 10 - WATER SERVICES	41,198	41,198	41,198	41,198	41,198	41,198	41,198	41,198	41,198	41,198	41,198	41,198	494,380	568,640	617,713
Vote 11 - MISCELLANEOUS SERVICES	70,288	70,288	70,288	70,288	70,288	70,288	70,288	70,288	70,288	70,288	70,288	70,288	843,462	966,739	1,034,755
Vote 12 - REGIONAL OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - STRATEGIC PROJECTS AND SERV	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	4,238	50,852	54,116	57,834
Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD	146,718	146,718	146,718	146,718	146,718	146,718	146,718	146,718	146,718	146,718	146,718	146,718	1,760,618	2,006,799	2,321,189
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>4,569,140</b>	<b>5,112,043</b>	<b>5,648,489</b>
<b>Surplus/(Deficit) before assoc.</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,455</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,455</b>	<b>59,455</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>

c. Consolidated budgeted monthly revenue and expenditure (standard classification).

FS000 Mangaung - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Revenue - Standard</b>															
<i>Governance and administration</i>	158,967	158,967	158,967	158,967	158,967	158,967	158,967	158,967	158,967	158,967	158,967	158,967	1,907,603	2,066,704	2,202,957
Executive and council	122	122	122	122	122	122	122	122	122	122	122	122	1,470	1,470	1,544
Budget and treasury office	156,301	156,301	156,301	156,301	156,301	156,301	156,301	156,301	156,301	156,301	156,301	156,301	1,875,615	2,033,516	2,168,397
Corporate services	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	30,518	31,718	33,016
<i>Community and public safety</i>	2,651	2,651	2,651	2,651	2,651	2,651	2,651	2,651	2,651	2,651	2,651	2,651	31,812	34,966	38,449
Community and social services	750	750	750	750	750	750	750	750	750	750	750	750	8,997	9,897	10,886
Sport and recreation	44	44	44	44	44	44	44	44	44	44	44	44	584	642	642
Public safety	633	633	633	633	633	633	633	633	633	633	633	633	7,591	8,351	9,186
Housing	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	1,198	14,376	15,814	17,395
Health	26	26	26	26	26	26	26	26	26	26	26	26	318	322	340
<i>Economic and environmental services</i>	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	1,794	21,523	22,273	23,100
Planning and development	448	448	448	448	448	448	448	448	448	448	448	448	5,373	5,910	6,501
Road transport	165	165	165	165	165	165	165	165	165	165	165	165	1,975	2,169	2,387
Environmental protection	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	1,181	14,175	14,193	14,212
<i>Trading services</i>	275,062	275,062	275,062	275,062	275,062	275,062	275,062	275,062	275,062	275,062	275,062	275,062	3,300,741	3,701,887	4,112,369
Electricity	163,611	163,611	163,611	163,611	163,611	163,611	163,611	163,611	163,611	163,611	163,611	163,611	1,963,328	2,239,160	2,531,582
Water	64,857	64,857	64,857	64,857	64,857	64,857	64,857	64,857	64,857	64,857	64,857	64,857	778,287	850,144	928,649
Waste water management	38,152	38,152	38,152	38,152	38,152	38,152	38,152	38,152	38,152	38,152	38,152	38,152	457,820	504,068	536,189
Waste management	8,442	8,442	8,442	8,442	8,442	8,442	8,442	8,442	8,442	8,442	8,442	8,442	101,307	108,515	115,948
<i>Other</i>	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	20,900	22,990	25,289
<b>Total Revenue - Standard</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>440,215</b>	<b>5,282,579</b>	<b>5,848,819</b>	<b>6,402,164</b>
<b>Expenditure - Standard</b>															
<i>Governance and administration</i>	125,664	125,664	125,664	125,664	125,664	125,664	125,664	125,664	125,664	125,664	125,664	125,664	1,507,970	1,667,452	1,782,365
Executive and council	20,915	20,915	20,915	20,915	20,915	20,915	20,915	20,915	20,915	20,915	20,915	20,915	250,986	267,703	286,336
Budget and treasury office	81,935	81,935	81,935	81,935	81,935	81,935	81,935	81,935	81,935	81,935	81,935	81,935	983,219	1,114,251	1,190,785
Corporate services	22,814	22,814	22,814	22,814	22,814	22,814	22,814	22,814	22,814	22,814	22,814	22,814	273,766	285,498	305,244
<i>Community and public safety</i>	26,388	26,388	26,388	26,388	26,388	26,388	26,388	26,388	26,388	26,388	26,388	26,388	316,651	338,076	359,811
Community and social services	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	98,899	106,049	113,614
Sport and recreation	370	370	370	370	370	370	370	370	370	370	370	370	4,439	4,693	5,008
Public safety	13,930	13,930	13,930	13,930	13,930	13,930	13,930	13,930	13,930	13,930	13,930	13,930	167,162	177,937	188,330
Housing	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	3,014	36,165	38,713	41,428
Health	832	832	832	832	832	832	832	832	832	832	832	832	9,985	10,684	11,430
<i>Economic and environmental services</i>	23,230	23,230	23,230	23,230	23,230	23,230	23,230	23,230	23,230	23,230	23,230	23,230	278,757	300,833	321,122
Planning and development	6,478	6,478	6,478	6,478	6,478	6,478	6,478	6,478	6,478	6,478	6,478	6,478	77,737	82,640	87,889
Road transport	15,399	15,399	15,399	15,399	15,399	15,399	15,399	15,399	15,399	15,399	15,399	15,399	184,786	200,802	214,641
Environmental protection	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	1,353	16,234	17,391	18,591
<i>Trading services</i>	204,296	204,296	204,296	204,296	204,296	204,296	204,296	204,296	204,296	204,296	204,296	204,296	2,451,555	2,790,519	3,168,980
Electricity	145,827	145,827	145,827	145,827	145,827	145,827	145,827	145,827	145,827	145,827	145,827	145,827	1,749,918	1,995,624	2,309,506
Water	41,198	41,198	41,198	41,198	41,198	41,198	41,198	41,198	41,198	41,198	41,198	41,198	493,800	568,640	617,713
Waste water management	8,584	8,584	8,584	8,584	8,584	8,584	8,584	8,584	8,584	8,584	8,584	8,584	103,010	113,576	121,399
Waste management	8,687	8,687	8,687	8,687	8,687	8,687	8,687	8,687	8,687	8,687	8,687	8,687	104,248	112,679	120,363
<i>Other</i>	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184	1,184	14,206	15,163	16,211
<b>Total Expenditure - Standard</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>380,762</b>	<b>4,569,140</b>	<b>5,112,043</b>	<b>5,648,489</b>
Surplus/(Deficit) before assoc.	59,453	59,453	59,453	59,453	59,453	59,453	59,453	59,453	59,453	59,453	59,453	59,453	713,439	736,776	753,675
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>59,453</b>	<b>713,439</b>	<b>736,776</b>	<b>753,675</b>

d. Consolidated budgeted monthly capital expenditure.

FS000 Mangaung - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Multi-year expenditure to be appropriated</b>															
Vote 1 - CITY MANAGER	333	333	333	333	333	333	333	333	333	333	333	333	4,000	5,000	5,000
Vote 2 - EXECUTIVE MAYOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES	333	333	333	333	333	333	333	333	333	333	333	333	4,000	4,000	5,200
Vote 4 - FINANCE	467	467	467	467	467	467	467	467	467	467	467	467	5,600	500	500
Vote 5 - SOCIAL SERVICES	708	708	708	708	708	708	708	708	708	708	708	708	8,500	31,000	62,300
Vote 6 - PLANNING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - HUMAN SETTLEMENT AND HOUSING	542	542	542	542	542	542	542	542	542	542	542	542	6,500	15,000	20,000
Vote 8 - FRESH PRODUCE MARKET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ENGINEERING SERVICES	15,067	15,067	15,067	15,067	15,067	15,067	15,067	15,067	15,067	15,067	15,067	15,067	180,810	176,816	163,727
Vote 10 - WATER SERVICES	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,396	9,396	112,751	106,000	83,000
Vote 11 - MISCELLANEOUS SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - REGIONAL OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - STRATEGIC PROJECTS AND SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	14,153	169,831	208,467	215,167
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>40,999</b>	<b>40,999</b>	<b>40,999</b>	<b>40,999</b>	<b>40,999</b>	<b>40,999</b>	<b>40,999</b>	<b>40,999</b>	<b>40,999</b>	<b>40,999</b>	<b>40,999</b>	<b>40,999</b>	<b>491,992</b>	<b>546,784</b>	<b>554,895</b>
<b>Single-year expenditure to be appropriated</b>															
Vote 1 - CITY MANAGER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - EXECUTIVE MAYOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES	917	917	917	917	917	917	917	917	917	917	917	917	11,000	2,750	3,000
Vote 4 - FINANCE	83	83	83	83	83	83	83	83	83	83	83	83	1,000	-	-
Vote 5 - SOCIAL SERVICES	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	13,350	2,900	1,032
Vote 6 - PLANNING	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	55,187	-	-
Vote 7 - HUMAN SETTLEMENT AND HOUSING	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	1,958	23,500	500	30,000
Vote 8 - FRESH PRODUCE MARKET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - ENGINEERING SERVICES	9,679	9,679	9,679	9,679	9,679	9,679	9,679	9,679	9,679	9,679	9,679	9,679	116,142	79,604	73,016
Vote 10 - WATER SERVICES	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	2,213	26,560	57,288	29,533
Vote 11 - MISCELLANEOUS SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - REGIONAL OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - STRATEGIC PROJECTS AND SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578	2,578	30,936	-	3,300
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>23,140</b>	<b>23,140</b>	<b>23,140</b>	<b>23,140</b>	<b>23,140</b>	<b>23,140</b>	<b>23,140</b>	<b>23,140</b>	<b>23,140</b>	<b>23,140</b>	<b>23,140</b>	<b>23,140</b>	<b>277,675</b>	<b>143,042</b>	<b>139,881</b>
<b>Total Capital Expenditure</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>769,667</b>	<b>689,826</b>	<b>694,776</b>

FS000 Mangaung - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (standard classification)

Description	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Capital Expenditure - Standard</b>															
<b>Governance and administration</b>	<b>4,129</b>	<b>4,129</b>	<b>4,129</b>	<b>4,129</b>	<b>4,129</b>	<b>4,129</b>	<b>4,129</b>	<b>4,129</b>	<b>4,129</b>	<b>4,129</b>	<b>4,129</b>	<b>4,129</b>	<b>49,548</b>	<b>53,475</b>	<b>91,212</b>
Executive and council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office	550	550	550	550	550	550	550	550	550	550	550	550	6,600	500	500
Corporate services	3,579	3,579	3,579	3,579	3,579	3,579	3,579	3,579	3,579	3,579	3,579	3,579	42,948	52,975	90,712
<b>Community and public safety</b>	<b>4,446</b>	<b>4,446</b>	<b>4,446</b>	<b>4,446</b>	<b>4,446</b>	<b>4,446</b>	<b>4,446</b>	<b>4,446</b>	<b>4,446</b>	<b>4,446</b>	<b>4,446</b>	<b>4,446</b>	<b>53,350</b>	<b>38,550</b>	<b>71,532</b>
Community and social services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	2,779	2,779	2,779	2,779	2,779	2,779	2,779	2,779	2,779	2,779	2,779	2,779	33,350	31,750	65,500
Public safety	292	292	292	292	292	292	292	292	292	292	292	292	3,500	6,300	6,032
Housing	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	16,500	500	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>15,362</b>	<b>15,362</b>	<b>15,362</b>	<b>15,362</b>	<b>15,362</b>	<b>15,362</b>	<b>15,362</b>	<b>15,362</b>	<b>15,362</b>	<b>15,362</b>	<b>15,362</b>	<b>15,362</b>	<b>184,345</b>	<b>168,696</b>	<b>164,732</b>
Planning and development	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	55,187	-	-
Road transport	10,763	10,763	10,763	10,763	10,763	10,763	10,763	10,763	10,763	10,763	10,763	10,763	129,159	168,696	164,732
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>40,202</b>	<b>40,202</b>	<b>40,202</b>	<b>40,202</b>	<b>40,202</b>	<b>40,202</b>	<b>40,202</b>	<b>40,202</b>	<b>40,202</b>	<b>40,202</b>	<b>40,202</b>	<b>40,202</b>	<b>482,424</b>	<b>426,106</b>	<b>367,301</b>
Electricity	16,731	16,731	16,731	16,731	16,731	16,731	16,731	16,731	16,731	16,731	16,731	16,731	200,767	208,467	218,467
Water	11,609	11,609	11,609	11,609	11,609	11,609	11,609	11,609	11,609	11,609	11,609	11,609	139,311	163,288	112,533
Waste water management	10,828	10,828	10,828	10,828	10,828	10,828	10,828	10,828	10,828	10,828	10,828	10,828	129,936	40,800	25,000
Waste management	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	12,410	13,550	11,300
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>64,139</b>	<b>769,667</b>	<b>686,826</b>	<b>694,776</b>

e. Consolidated budgeted monthly cash flow.

FS000 Mangaung - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Cash Receipts By Source</b>		37,872	37,872	37,872	37,872	37,872	37,872	37,872	37,872	37,872	37,872	37,872	37,872	454,458	490,815	539,385
Property rates																
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		138,733	138,733	138,733	138,733	138,733	138,733	138,733	138,733	138,733	138,733	138,733	138,733	1,664,798	1,867,963	2,136,962
Service charges - water revenue		41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	494,999	529,413	578,749
Service charges - sanitation revenue		18,600	18,600	18,600	18,600	18,600	18,600	18,600	18,600	18,600	18,600	18,600	18,600	223,196	250,971	274,038
Service charges - refuse revenue		4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	4,270	51,235	53,880	57,652
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	2,316	27,793	29,327	31,002
Interest earned - external investments		2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	30,131	35,174	36,761
Interest earned - outstanding debtors		1,764	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	21,169	19,782	21,365
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		422	422	422	422	422	422	422	422	422	422	422	422	5,063	5,569	6,126
Licences and permits		64	64	64	64	64	64	64	64	64	64	64	64	766	842	926
Agency services		294	294	294	294	294	294	294	294	294	294	294	294	3,527	3,603	3,282
Transfer receipts - operational		252,787	5,000	-	-	-	201,030	-	-	181,772	-	-	-	640,589	689,713	735,828
Other revenue		32,531	33,592	33,592	33,592	33,592	33,592	33,592	33,592	33,592	33,592	33,592	21,923	390,374	408,790	428,429
<b>Cash Receipts by Source</b>		<b>533,413</b>	<b>286,744</b>	<b>281,744</b>	<b>281,744</b>	<b>281,744</b>	<b>482,774</b>	<b>281,744</b>	<b>281,744</b>	<b>463,516</b>	<b>281,744</b>	<b>281,744</b>	<b>269,442</b>	<b>4,008,098</b>	<b>4,385,842</b>	<b>4,850,506</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		161,989	5,000	-	-	161,989	5,000	-	161,989	8,000	-	-	-	503,967	547,884	573,797
Contributions recognised - capital & Contributed		2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	2,075	24,899	24,913	24,927
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		8,824	-	-	-	-	-	-	-	-	-	-	97,061	105,885	-	-
Increase (decrease) in consumer deposits		105	105	105	105	105	105	105	105	105	105	105	105	1,255	1,453	1,636
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivable		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>706,405</b>	<b>293,924</b>	<b>283,924</b>	<b>283,924</b>	<b>445,913</b>	<b>489,953</b>	<b>283,924</b>	<b>445,913</b>	<b>473,696</b>	<b>283,924</b>	<b>283,924</b>	<b>368,683</b>	<b>4,644,105</b>	<b>4,960,092</b>	<b>5,450,866</b>
<b>Cash Payments by Type</b>																
Employee related costs		83,175	83,175	83,175	83,175	83,175	83,175	83,175	83,175	83,175	83,175	83,175	83,175	998,099	1,075,902	1,157,997
Remuneration of councillors		3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	3,996	47,950	51,335	54,901
Finance charges		5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	65,664	68,327	68,050
Bulk purchases - Electricity		95,785	95,785	95,785	95,785	95,785	95,785	95,785	95,785	95,785	95,785	95,785	95,785	1,149,420	1,366,593	1,624,801
Bulk purchases - Water & Sewer		28,580	28,580	28,580	28,580	28,580	28,580	28,580	28,580	28,580	28,580	28,580	28,580	342,958	402,544	440,754
Other materials		19,854	19,854	19,854	19,854	19,854	19,854	19,854	19,854	19,854	19,854	19,854	19,854	238,250	255,085	272,326
Contracted services		24,202	24,202	24,202	24,202	24,202	24,202	24,202	24,202	24,202	24,202	24,202	24,202	290,423	313,047	337,235
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		171	171	171	171	171	171	171	171	171	171	171	171	2,057	2,160	2,268
Other expenditure		47,304	47,304	47,304	47,304	47,304	47,304	47,304	47,304	47,304	47,304	47,304	47,304	567,644	590,619	628,441
<b>Cash Payments by Type</b>		<b>308,539</b>	<b>308,539</b>	<b>308,539</b>	<b>308,539</b>	<b>308,539</b>	<b>308,539</b>	<b>308,539</b>	<b>308,539</b>	<b>308,539</b>	<b>308,539</b>	<b>308,539</b>	<b>308,539</b>	<b>3,702,465</b>	<b>4,125,613</b>	<b>4,586,774</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		64,139	64,139	64,139	64,139	64,139	64,139	64,139	64,139	64,139	64,139	64,139	64,139	769,667	689,826	694,776
Repayment of borrowing		1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	1,125	13,500	15,500	15,500
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>373,803</b>	<b>373,803</b>	<b>373,803</b>	<b>373,803</b>	<b>373,803</b>	<b>373,803</b>	<b>373,803</b>	<b>373,803</b>	<b>373,803</b>	<b>373,803</b>	<b>373,803</b>	<b>373,803</b>	<b>4,485,632</b>	<b>4,830,939</b>	<b>5,297,050</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>332,602</b>	<b>(79,879)</b>	<b>(89,879)</b>	<b>(89,879)</b>	<b>72,110</b>	<b>116,151</b>	<b>(89,879)</b>	<b>72,110</b>	<b>99,893</b>	<b>(89,879)</b>	<b>(89,879)</b>	<b>(89,879)</b>	<b>(5,119)</b>	<b>158,473</b>	<b>129,153</b>
Cash/cash equivalents at the monthly year begin:		49,569	382,171	302,292	212,413	122,534	194,644	310,795	220,916	293,026	392,919	303,040	213,161	59,971	218,444	347,596
Cash/cash equivalents at the monthly year end:		382,171	302,292	212,413	122,534	194,644	310,795	220,916	293,026	392,919	303,040	213,161	208,042	218,444	347,596	501,412

## 11. CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Included in the budget are costs for the two main contracts for services, which will impose financial obligations on the municipality beyond the MTREF period.

None

### (b) Past and Current Costs of Contract

	2006/07 R'000	2007/08 R'000	2008/09 R'000	2009/10 R'000

### (c) Projected Future Cost

	2010/11 R'000	2011/12 R'000	2012/13 R'000	2013/14 R'000	Total

## 12. CAPITAL EXPENDITURE DETAILS

(a) Details of Capital Expenditure by class and sub-class areas are provided below:

FS000 Mangaung - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	54,540	247,957	229,436	341,131	372,388	372,388	155,205	153,594	254,444
Infrastructure - Road transport	52,674	216,774	123,810	212,669	235,968	235,968	74,620	49,000	80,000
<i>Roads, Pavements &amp; Bridges</i>	52,674	216,774	123,810	212,669	235,968	235,968	74,620	49,000	80,000
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	158	5,577	16,714	5,325	13,325	13,325	26,175	27,844	65,144
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	158	5,577	16,714	5,225	13,225	13,225	26,175	27,744	65,044
<i>Street Lighting</i>	-	-	-	100	100	100	-	100	100
Infrastructure - Water	77	5,311	14,443	34,170	37,938	37,938	33,000	47,000	83,000
<i>Dams &amp; Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	5,311	-	-	3,768	3,768	-	-	-
<i>Reticulation</i>	77	-	14,443	34,170	34,170	34,170	33,000	47,000	83,000
Infrastructure - Sanitation	1,631	4,009	35,272	81,037	77,231	77,231	9,000	16,200	15,000
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	1,631	4,009	35,272	81,037	77,231	77,231	9,000	16,200	15,000
Infrastructure - Other	-	16,286	39,196	7,930	7,925	7,925	12,410	13,550	11,300
<i>Waste Management</i>	-	545	4,063	7,930	7,925	7,925	12,410	13,550	11,300
<i>Transportation</i>	-	-	35,134	-	-	-	-	-	-
<i>Other</i>	-	15,740	-	-	-	-	-	-	-
<b>Community</b>	160,303	57,421	11,816	15,533	18,085	18,085	4,000	4,000	1,700
Parks & gardens	7	-	-	-	-	-	-	-	-
Sportsfields & stadia	160,290	56,732	8,780	14,000	15,000	15,000	-	-	-
Swimming pools	-	-	-	-	-	-	4,000	4,000	650
Community halls	-	-	-	-	-	-	-	-	-
Recreational facilities	6	508	2,955	1,493	3,045	3,045	-	-	500
Fire, safety & emergency	-	-	-	-	40	40	-	-	-
Clinics	-	-	-	40	-	-	-	-	-
Other	-	181	81	-	-	-	-	-	550
<b>Heritage assets</b>	147	-	-	-	-	-	-	-	-
Buildings	147	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	2	14,744	5,308	-	-	-	-	-	-
Housing development	2	-	5,308	-	-	-	-	-	-
Other	-	14,744	-	-	-	-	-	-	-
<b>Other assets</b>	26,831	6,384	5,274	18,045	17,693	17,693	27,000	-	320
General vehicles	32	-	1,831	11,517	334	334	-	-	-
Specialised vehicles	53	6,107	-	713	-	-	-	-	-
Plant & equipment	26,745	-	-	-	-	-	1,000	-	320
Computers - hardware/equipment	-	-	-	-	544	544	-	-	-
Furniture and other office equipment	-	7	699	2,416	2,416	2,416	26,000	-	-
Abattoirs	-	-	2,743	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	800	2,800	2,800	-	-	-
Other Buildings	-	270	-	2,600	11,600	11,600	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing</b>	<b>241,823</b>	<b>326,506</b>	<b>251,834</b>	<b>374,709</b>	<b>408,166</b>	<b>408,166</b>	<b>186,205</b>	<b>157,594</b>	<b>256,464</b>
<b>Specialised vehicles</b>	<b>53</b>	<b>6,107</b>	<b>-</b>	<b>713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Refuse	53	-	-	-	-	-	-	-	-
Fire	-	6,107	-	713	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-
<i>Renewal of Existing Assets as % of total capex</i>	<i>41.2%</i>	<i>46.5%</i>	<i>54.9%</i>	<i>45.5%</i>	<i>50.1%</i>	<i>50.1%</i>	<i>24.2%</i>	<i>22.8%</i>	<i>36.9%</i>
<i>Renewal of Existing Assets as % of deprecn"</i>	<i>127.8%</i>	<i>162.9%</i>	<i>87.4%</i>	<i>187.1%</i>	<i>203.8%</i>	<i>203.8%</i>	<i>82.3%</i>	<i>62.8%</i>	<i>94.8%</i>

Most projects under the Infrastructure class and sub-class are for the development and construction until projects are finalized, save for projects that are implemented in phases.

### **13. LEGISLATION COMPLIANCE STATUS**

Mangaung Metropolitan Municipality is newly established metro and the only one in the Free State Province and it is expected to take the lead in ensuring total compliance to legislations amongst the 28 municipalities in the province.

#### **13.1 Municipal Finance Management Act**

The Municipal Finance Management Act (no 65 of 2003) is fully implemented and complied with, by the parent municipality as well as its entity Centlec (Pty) Ltd. However, there has been a gradual lapse of concentration in meeting the reporting timelines of some of the requirements of the Act, e.g., Tabling of the Annual Report and the Adjustments Budget.

#### **12.2 Supply Chain Management**

The Supply Chain Management Policy is in place and is functioning as expected. One key aspect of the Supply Chain Management Regulations that is not in place in terms of implementation is that of Performance Management of projects. A Contract and Performance Unit has been established to strengthen contract management and performance monitoring (especially of Infrastructure related projects). There is also currently a process underway of reviewing and to strengthen the identified gaps of the Supply Chain Management Policy.

#### **12.3 Property Rates Act**

The new Municipal Property Rates Act, No 6 of 2004, was fully implemented on the 1<sup>st</sup> July 2009.

### **13 OTHER SUPPORTING DOCUMENTS**

Table SA1 - Supporting detail to Budgeted Financial Performance  
Table SA36 - Consolidated Detailed capital budget - Annexure

FS000 Mangaung - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue &		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>									
<b>REVENUE ITEMS:</b>									
<b>Property rates</b>									
Total Property Rates	278,236	345,558	396,843	445,409	445,409	445,409	506,433	558,554	613,313
Net Property Rates	278,236	345,558	396,843	445,409	445,409	445,409	506,433	558,554	613,313
<b>Service charges - electricity revenue</b>									
Total Service charges - electricity revenue	681,423	966,793		1,409,096	1,409,096	1,409,096	1,809,563	2,030,395	2,322,785
Net Service charges - electricity revenue	681,423	966,793	-	1,409,096	1,409,096	1,409,096	1,809,563	2,030,395	2,322,785
<b>Service charges - water revenue</b>									
Total Service charges - water revenue	285,954	303,538		445,979	445,979	445,979	597,090	650,828	709,401
Net Service charges - water revenue	285,954	303,538	-	445,979	445,979	445,979	597,090	650,828	709,401
<b>Service charges - sanitation revenue</b>									
Total Service charges - sanitation revenue	110,600	127,253		161,956	161,956	161,956	253,488	290,105	316,092
Net Service charges - sanitation revenue	110,600	127,253	-	161,956	161,956	161,956	253,488	290,105	316,092
<b>Service charges - refuse revenue</b>									
Total refuse removal revenue	-	4,593		6,377	6,377	6,377	101,167	108,361	115,779
Net Service charges - refuse revenue	-	4,593	-	6,377	6,377	6,377	101,167	108,361	115,779
<b>Other Revenue by source</b>									
Fuel Levy				175,972	175,972	175,972	237,704	260,555	274,625
Other Revenue	201,736	142,798		523,053	299,407	299,407	277,570	297,784	322,414
Operating Grants to Entity			86,782				13,233	25,233	46,539
Capital Grants to Entity							115,000	158,000	137,200
Interest on Shareholder Loan							110,000	110,000	110,000
<b>Employee related costs</b>									
Basic Salaries and Wages	402,097	457,275	765,829	629,557	629,557	629,557	712,733	770,394	831,523
Pension and UIF Contributions	79,613	94,553		135,386	135,386	135,386	97,198	104,147	111,307
Medical Aid Contributions							49,686	53,271	56,970
Overtime	33,856	46,114		37,705	37,705	37,705	43,995	46,625	49,781
Performance Bonus				-	-	-			
Motor Vehicle Allowance	42,593	45,725		61,182	61,182	61,182	52,888	56,796	60,654
Cellphone Allowance							2,539	2,729	2,921
Housing Allowances	5,160	3,542		5,263	5,263	5,263	5,833	6,241	6,625
Other benefits and allowances							10,248	10,995	11,783
Post-retirement benefit obligations	16,754	18,556		17,722	17,722	17,722	22,980	24,704	26,433
<i>sub-total</i>	580,073	665,765	765,829	886,816	886,816	886,816	998,099	1,075,902	1,157,997
Less: Employees costs capitalised to PPE									
<b>Total Employee related costs</b>	580,073	665,765	765,829	886,816	886,816	886,816	998,099	1,075,902	1,157,997
<b>Contributions recognised - capital</b>									
Public Contributions	-	-		23,181	23,181	23,181	24,899	24,913	24,927
Depreciation of Property, Plant & Equipment	189,265	200,440	288,056	200,299	200,299	200,299	226,167	250,885	270,582
<b>Total Depreciation &amp; asset impairment</b>	189,265	200,440	288,056	200,299	200,299	200,299	226,167	250,885	270,582
<b>Bulk purchases</b>									
Electricity Bulk Purchases	446,106	601,718	1,008,917	982,181	982,181	982,181	1,149,420	1,366,593	1,624,801
Water Bulk Purchases	170,800	189,702		278,185	278,185	278,185	342,958	402,504	440,754
<b>Total bulk purchases</b>	616,906	791,421	1,008,917	1,260,366	1,260,366	1,260,366	1,492,378	1,769,097	2,065,556
<b>Transfers and grants</b>									
Cash transfers and grants	15,915	49,434	-	138,438	146,438	146,438	129,077	184,119	184,670
Non-cash transfers and grants	-	-	-	-	-	-	127,866	135,568	143,670
<b>Total transfers and grants</b>	15,915	49,434	-	138,438	146,438	146,438	256,943	319,687	328,340
<b>Contracted services</b>									
Services Contracted to Centlec	147,792	174,274		8,820	8,820	8,820	8,590	5,750	6,049
Other Contracted Services	72,983		115,600	162,868	183,967	183,967	215,848	235,287	256,130
<i>sub-total</i>	220,775	174,274	115,600	171,687	192,787	192,787	224,438	241,037	262,179
Allocations to organs of state:									
<b>Total contracted services</b>	220,775	174,274	115,600	171,687	192,787	192,787	224,438	241,037	262,179
<b>Other Expenditure By Type</b>									
Collection costs	3,193	30,057		1,000	1,000	1,000	25,000	26,250	27,563
Contributions to 'other' provisions	179,738	111,956		30,982	30,982	30,982	33,120	35,255	37,352
Consultant fees	6,769	25,994		16,375	16,375	16,375	35,742	36,985	38,292
Audit fees	9,279	12,889		13,932	13,932	13,932	13,833	14,525	15,251
General expenses	118,951	354,448	271,314	142,565	160,507	160,507	163,258	122,461	144,032
Grants to Entity				137,641	144,659	144,659	128,233	158,233	183,739
Interest on Shareholder Loan				110,000	110,000	110,000	110,000	110,000	115,500
Entity Seconded Personnel				130,518	130,518	130,518	199,930	213,080	229,904
Transfers and Grants Services							129,923	137,698	145,938
<b>Total 'Other' Expenditure</b>	317,929	535,345	271,314	583,013	607,972	607,972	839,040	854,486	937,571
<b>Repairs and Maintenance</b>									
Other materials	142,169	132,939		216,941	221,941	221,941	238,250	255,085	272,326
<b>Total Repairs and Maintenance Expenditure</b>	142,169	132,939	-	216,941	221,941	221,941	238,250	255,085	272,326



Table SA2 - Consolidated Matrix Financial Performance Budget

FS000 Mangaung - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

Description	Vote 1 - CITY MANAGER	Vote 2 - EXECUTIVE MAYOR	Vote 3 - CORPORATE SERVICES	Vote 4 - FINANCE	Vote 5 - SOCIAL SERVICES	Vote 6 - PLANNING	Vote 7 - HUMAN SETTLEMENT AND HOUSING	Vote 8 - FRESH PRODUCE MARKET	Vote 9 - ENGINEERING SERVICES	Vote 10 - WATER SERVICES	Vote 11 - MISCELLANEOUS SERVICES	Vote 12 - REGIONAL OPERATIONS	Vote 13 - STRATEGIC PROJECTS AND SERVICES	Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD	Vote 15 - [NAME OF VOTE 15]	Total
R thousand																
<b>Revenue By Source</b>																
Property rates	-	-	-	506,433	-	-	-	-	-	-	-	-	-	-	-	506,433
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	1,809,563	-	1,809,563
Service charges - water revenue	-	-	-	-	-	-	-	-	-	597,090	-	-	-	-	-	597,090
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	260,703	-	-	-	-	-	-	260,703
Service charges - refuse revenue	-	-	-	-	-	-	-	-	93,952	-	-	-	-	-	-	93,952
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	2,728	-	1,170	100	18,413	2,762	-	-	-	2,620	-	-	-	27,793
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	31,717	-	-	-	-	31,717
Interest earned - outstanding debtors	-	-	-	23,010	-	-	-	-	-	-	-	-	-	-	-	23,010
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	1	4,838	224	-	-	1	-	-	-	-	-	-	5,063
Licences and permits	-	-	-	0	151	610	-	-	5	-	-	-	-	-	-	766
Agency services	-	-	394	1,495	26	-	-	-	219	-	905	-	-	488	-	3,527
Other revenue	2	-	7,042	3,613	12,362	4,440	16,380	17,794	3,114	887	559,358	-	5	128,470	-	753,467
Transfers recognised - operational	-	-	-	203,819	14,000	-	-	-	202,342	180,287	40,141	-	-	-	-	640,589
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	40	-	40
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2</b>	<b>-</b>	<b>10,164</b>	<b>738,372</b>	<b>32,546</b>	<b>5,373</b>	<b>34,793</b>	<b>20,561</b>	<b>560,331</b>	<b>778,265</b>	<b>634,741</b>	<b>-</b>	<b>5</b>	<b>1,938,560</b>	<b>-</b>	<b>4,753,713</b>
<b>Expenditure By Type</b>																
Employee related costs	23,516	38,202	88,602	67,797	182,994	40,283	39,090	6,829	168,940	49,302	73,715	-	18,899	199,930	-	998,099
Remuneration of councillors	-	46,681	-	-	-	-	-	-	-	-	-	-	-	1,269	-	47,950
Debt impairment	-	-	-	-	-	-	-	-	-	17,000	124,424	-	17	38,789	-	180,230
Depreciation & asset impairment	101	736	10,043	1,750	16,862	1,810	16,104	1,228	47,193	12,377	72,816	-	-	45,128	-	226,150
Finance charges	-	-	-	-	-	-	-	-	1,623	1,623	47,128	-	-	15,289	-	65,664
Bulk purchases	-	-	-	-	-	-	-	808	-	342,958	-	-	-	1,149,420	-	1,493,186
Other materials	108	45	18,222	2,388	13,754	221	1,880	-	131,650	20,926	-	-	138	48,110	-	237,442
Contacted services	1,556	-	22,037	70,752	38,503	25,604	6,632	-	6,272	123	14,388	-	3,750	100,806	-	290,423
Transfers and grants	-	-	-	-	-	-	-	-	-	-	129,870	-	-	53	-	129,923
Other expenditure	21,327	50,305	67,734	4,793	35,738	17,273	19,801	4,996	57,046	50,069	381,121	-	28,047	161,823	-	900,074
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>46,608</b>	<b>135,970</b>	<b>206,638</b>	<b>147,479</b>	<b>287,852</b>	<b>85,190</b>	<b>83,507</b>	<b>13,861</b>	<b>412,724</b>	<b>494,380</b>	<b>843,462</b>	<b>-</b>	<b>50,852</b>	<b>1,760,618</b>	<b>-</b>	<b>4,569,140</b>
<b>Surplus/(Deficit)</b>	<b>(46,607)</b>	<b>(135,970)</b>	<b>(196,474)</b>	<b>590,893</b>	<b>(255,305)</b>	<b>(79,817)</b>	<b>(48,714)</b>	<b>6,699</b>	<b>147,607</b>	<b>283,885</b>	<b>(208,720)</b>	<b>-</b>	<b>(50,847)</b>	<b>177,943</b>	<b>-</b>	<b>184,572</b>
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	503,967	-	-	-	-	503,967
Contributions recognised - capital	-	-	-	-	-	-	-	-	110	22	-	-	-	24,767	-	24,899
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(46,607)</b>	<b>(135,970)</b>	<b>(196,474)</b>	<b>590,893</b>	<b>(255,305)</b>	<b>(79,817)</b>	<b>(48,714)</b>	<b>6,699</b>	<b>147,717</b>	<b>283,907</b>	<b>295,247</b>	<b>-</b>	<b>(50,847)</b>	<b>202,710</b>	<b>-</b>	<b>713,439</b>

Table SA3 - Supporting detail to 'Budgeted Financial Position'

FS000 Mangaung - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand									
<b>ASSETS</b>									
<b>Call investment deposits</b>									
Call deposits < 90 days	96,834	26,639	47,571	249,006	413,642	413,642	191,328	312,583	328,540
Other current investments > 90 days			151,324	10,994	10,994	10,994	-	-	-
<b>Total Call investment deposits</b>	<b>96,834</b>	<b>26,639</b>	<b>198,895</b>	<b>260,000</b>	<b>424,636</b>	<b>424,636</b>	<b>191,328</b>	<b>312,583</b>	<b>328,540</b>
<b>Consumer debtors</b>									
Consumer debtors	314,104	326,754	342,569	1,264,566	1,171,316	1,171,316	327,949	321,138	314,328
Less: Provision for debt impairment				(852,433)	(852,433)	(852,433)			
<b>Total Consumer debtors</b>	<b>314,104</b>	<b>326,754</b>	<b>342,569</b>	<b>412,133</b>	<b>318,882</b>	<b>318,882</b>	<b>327,949</b>	<b>321,138</b>	<b>314,328</b>
<b>Debt impairment provision</b>									
Balance at the beginning of the year				759,066	759,066	759,066			
Contributions to the provision				150,327	150,327	150,327			
Bad debts written off				(135,295)	-	-			
<b>Balance at end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>774,099</b>	<b>909,393</b>	<b>909,393</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Property, plant and equipment (PPE)</b>									
PPE at cost/valuation (excl. finance leases)	2,790,755	4,222,094	4,248,358	8,077,896	8,068,796	8,068,796	4,823,757	5,165,456	5,511,079
Leases recognised as PPE				-	-	-			
Less: Accumulated depreciation				2,541,553	2,541,553	2,541,553			
<b>Total Property, plant and equipment (PPE)</b>	<b>2,790,755</b>	<b>4,222,094</b>	<b>4,248,358</b>	<b>5,536,343</b>	<b>5,527,243</b>	<b>5,527,243</b>	<b>4,823,757</b>	<b>5,165,456</b>	<b>5,511,079</b>
<b>LIABILITIES</b>									
<b>Current liabilities - Borrowing</b>									
Short term loans (other than bank overdraft)									
Current portion of long-term liabilities	1,785	1,976	2,184	18,121	18,121	18,121	18,504	16,654	14,988
<b>Total Current liabilities - Borrowing</b>	<b>1,785</b>	<b>1,976</b>	<b>2,184</b>	<b>18,121</b>	<b>18,121</b>	<b>18,121</b>	<b>18,504</b>	<b>16,654</b>	<b>14,988</b>
<b>Trade and other payables</b>									
Trade and other creditors	859,585	853,254	892,941	546,429	411,203	411,203	757,544	793,117	813,589
Unspent conditional transfers				-	-	-			
VAT				67,108	67,108	67,108			
<b>Total Trade and other payables</b>	<b>859,585</b>	<b>853,254</b>	<b>892,941</b>	<b>613,537</b>	<b>478,311</b>	<b>478,311</b>	<b>757,544</b>	<b>793,117</b>	<b>813,589</b>
<b>Non current liabilities - Borrowing</b>									
Borrowing	13,989	11,241	20,163	118,426	79,735	79,735	185,039	166,535	149,882
Finance leases (including PPP asset element)									
<b>Total Non current liabilities - Borrowing</b>	<b>13,989</b>	<b>11,241</b>	<b>20,163</b>	<b>118,426</b>	<b>79,735</b>	<b>79,735</b>	<b>185,039</b>	<b>166,535</b>	<b>149,882</b>
<b>Provisions - non-current</b>									
Retirement benefits				351,210	351,210	351,210	486,754	486,930	487,106
List other major provision items									
Refuse landfill site rehabilitation				74,343	74,343	74,343			
Other	366,981	425,203	486,402	725	725	725			
<b>Total Provisions - non-current</b>	<b>366,981</b>	<b>425,203</b>	<b>486,402</b>	<b>426,278</b>	<b>426,278</b>	<b>426,278</b>	<b>486,754</b>	<b>486,930</b>	<b>487,106</b>
<b>CHANGES IN NET ASSETS</b>									
<b>Accumulated Surplus/(Deficit)</b>									
Accumulated Surplus/(Deficit) - opening balance	1,568	1,819,283		4,721,051	5,114,164	5,114,164	1,647,078	2,059,921	2,390,363
GRAP adjustments									
Restated balance	1,568	1,819,283	-	4,721,051	5,114,164	5,114,164	1,647,078	2,059,921	2,390,363
Surplus/(Deficit)	228,622	286,156	292,496	746,920	720,360	720,360	713,439	736,776	753,675
Appropriations to Reserves									
Transfers from Reserves									
Depreciation offsets									
Other adjustments				(256,115)	(413,025)	(413,025)			
<b>Accumulated Surplus/(Deficit)</b>	<b>230,190</b>	<b>2,105,439</b>	<b>292,496</b>	<b>5,211,857</b>	<b>5,421,499</b>	<b>5,421,499</b>	<b>2,360,517</b>	<b>2,796,696</b>	<b>3,144,038</b>
<b>Reserves</b>									
Housing Development Fund									
Capital replacement									
Self-insurance				87,500	87,500	87,500			
Other reserves				-	-	-			
Revaluation	692,249	1,584,003	1,576,470	585,022	585,022	585,022	1,572,400	1,571,360	1,570,320
<b>Total Reserves</b>	<b>692,249</b>	<b>1,584,003</b>	<b>1,576,470</b>	<b>672,522</b>	<b>672,522</b>	<b>672,522</b>	<b>1,572,400</b>	<b>1,571,360</b>	<b>1,570,320</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>922,438</b>	<b>3,689,442</b>	<b>1,868,966</b>	<b>5,884,379</b>	<b>6,094,021</b>	<b>6,094,021</b>	<b>3,932,917</b>	<b>4,368,056</b>	<b>4,714,358</b>

Table SA31 - Aggregated Entity budget

FS000 Mangaung - Supporting Table SA31 Aggregated entity budget

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R million</b>									
<b>Financial Performance</b>									
Property rates	681	967							
Service charges	0	-		1,409	1,409	1,409	1,810	2,030	2,323
Investment revenue	-	-		-	-	-	-	-	-
Transfers recognised - operational	32	64		38	38	38	13	25	47
Other own revenue	-	-		32	32	32	1	1	0
Contributions recognised - capital & contributed assets	-	-		-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>	<b>714</b>	<b>1,031</b>	<b>-</b>	<b>1,479</b>	<b>1,479</b>	<b>1,479</b>	<b>1,824</b>	<b>2,056</b>	<b>2,370</b>
Employee costs	84	99		131	131	131	200	213	230
Remuneration of Board Members	1	0		1	1	1	1	1	1
Depreciation & asset impairment	68	75		38	38	38	45	55	66
Finance charges	0	-		12	12	12	15	16	17
Materials and bulk purchases	488	636		1,030	1,030	1,030	1,198	1,418	1,679
Transfers and grants	-	-		0	0	0	0	0	0
Other expenditure	139	233		236	236	236	301	303	328
<b>Total Expenditure</b>	<b>780</b>	<b>1,044</b>	<b>-</b>	<b>1,447</b>	<b>1,447</b>	<b>1,447</b>	<b>1,761</b>	<b>2,007</b>	<b>2,321</b>
<b>Surplus/(Deficit)</b>	<b>(66)</b>	<b>(12)</b>	<b>-</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>63</b>	<b>50</b>	<b>48</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>									
Transfers recognised - operational	58	6		100	100	108	115	158	137
Public contributions & donations	12	-		23	23	23	25	25	25
Borrowing	-	-		-	-	-	-	-	-
Internally generated funds	-	-		-	-	-	-	-	-
<b>Total sources</b>	<b>70</b>	<b>6</b>	<b>-</b>	<b>123</b>	<b>123</b>	<b>131</b>	<b>140</b>	<b>183</b>	<b>162</b>
<b>Financial position</b>									
Total current assets	393	529	662	322	322	322	324	530	604
Total non current assets	703	2,783	2,676	1,942	2,781	2,781	2,982	3,191	3,400
Total current liabilities	129	208	346	522	522	522	522	726	799
Total non current liabilities	745	807	813	1,436	1,436	1,436	1,436	1,436	1,436
Equity									
<b>Cash flows</b>									
Net cash from (used) operating	90	89	158	144	143	143	203	377	274
Net cash from (used) investing	(106)	(200)	(149)	(107)	(106)	(106)	(201)	(209)	(209)
Net cash from (used) financing	39	65	5	1	-	-	(0)	-	-
<b>Cash/cash equivalents at the year end</b>	<b>47</b>	<b>0</b>	<b>15</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>54</b>	<b>222</b>	<b>287</b>

Table SA32 - List of external mechanisms

FS000 Mangaung - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
ABSA BANK	Yrs	5	Banking Services	30 June 2013	6,226

Table SA34 (a) - Consolidated Capital Expenditure by Asset class

FS000 Mangaung - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	310,166	308,005	201,028	323,092	280,982	280,982	467,865	431,158	276,589
Infrastructure - Road transport	42,798	30,485	7,956	8,373	7,614	7,614	80,025	110,546	84,632
<i>Roads, Pavements &amp; Bridges</i>	42,798	30,485	7,956	8,373	7,614	7,614	80,025	110,546	84,632
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	86,976	100,534	22,537	138,835	138,835	138,835	152,592	179,724	152,424
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	80,386	96,498	22,537	136,335	136,335	136,335	152,592	179,724	152,424
<i>Street Lighting</i>	6,590	4,035	-	2,500	2,500	2,500	-	-	-
Infrastructure - Water	22,944	19,019	7,510	62,008	52,160	52,160	106,311	116,288	29,533
<i>Dams &amp; Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	22,944	19,019	7,510	62,008	52,160	52,160	106,311	116,288	29,533
Infrastructure - Sanitation	111,795	26,537	35,006	64,888	43,385	43,385	128,936	24,600	10,000
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	111,795	26,537	35,006	64,888	43,385	43,385	128,936	24,600	10,000
Infrastructure - Other	45,653	131,430	128,019	48,988	38,988	38,988	-	-	-
<i>Waste Management</i>	-	328	1,500	18	18	18	-	-	-
<i>Transportation</i>	43,467	131,101	126,519	48,970	38,970	38,970	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	2,186	-	-	-	-	-	-	-	-
<b>Community</b>	12,722	24,943	197	29,086	27,641	27,641	23,900	9,150	18,000
Parks & gardens	21	-	-	-	-	-	3,000	5,000	7,500
Sportsfields & stadia	-	-	-	15,000	15,000	15,000	-	-	5,000
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	10,000	10,000	10,000	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	8,000	1,150	500
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	11,724	24,943	197	3,500	2,055	2,055	12,900	3,000	5,000
Other	977	-	-	586	586	586	-	-	-
<b>Heritage assets</b>	5,882	-	-	20,045	13,500	13,500	3,000	1,300	-
Buildings	5,882	-	-	20,045	13,500	13,500	3,000	1,300	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	325	2,293	-	-	-	-	9,500	15,500	50,000
Housing development	325	2,293	-	-	-	-	9,500	15,500	50,000
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	15,548	40,744	5,676	77,215	84,757	84,757	79,198	75,125	93,724
General vehicles	193	8,952	-	12,220	29,458	29,458	36,148	42,025	35,712
Specialised vehicles	8,342	12,176	-	5,550	-	-	-	-	-
Plant & equipment	4,095	8,947	1,148	18,673	21,763	21,763	3,500	3,400	712
Computers - hardware/equipment	-	-	-	2,000	2,492	2,492	2,000	2,500	2,000
Furniture and other office equipment	344	10,670	4,302	21,035	23,035	23,035	17,600	3,300	4,300
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	128	537	1,022	1,022	-	-	-
Civic Land and Buildings	1,525	-	99	17,200	6,987	6,987	1,000	1,000	1,000
Other Buildings	565	-	-	-	-	-	8,450	22,900	50,000
Other Land	-	-	-	-	-	-	-	-	-
Other	484	-	-	-	-	-	10,500	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>344,643</b>	<b>375,985</b>	<b>206,901</b>	<b>449,438</b>	<b>406,880</b>	<b>406,880</b>	<b>583,462</b>	<b>532,232</b>	<b>438,312</b>
<b>Specialised vehicles</b>	<b>8,342</b>	<b>12,176</b>	<b>-</b>	<b>5,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Refuse	5,645	7,360	-	5,550	-	-	-	-	-
Fire	2,697	4,816	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Table SA34 (b) - Consolidated Capital Expenditure on existing assets by asset class

FS000 Mangaung - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>R thousand</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	54,540	247,957	229,436	341,131	372,388	372,388	155,205	153,594	254,444
Infrastructure - Road transport	52,674	216,774	123,810	212,669	235,968	235,968	74,620	49,000	80,000
<i>Roads, Pavements &amp; Bridges</i>	52,674	216,774	123,810	212,669	235,968	235,968	74,620	49,000	80,000
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	158	5,577	16,714	5,325	13,325	13,325	26,175	27,844	65,144
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	158	5,577	16,714	5,225	13,225	13,225	26,175	27,744	65,044
<i>Street Lighting</i>	-	-	-	100	100	100	-	100	100
Infrastructure - Water	77	5,311	14,443	34,170	37,938	37,938	33,000	47,000	83,000
<i>Dams &amp; Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	5,311	-	-	3,768	3,768	-	-	-
<i>Reticulation</i>	77	-	14,443	34,170	34,170	34,170	33,000	47,000	83,000
Infrastructure - Sanitation	1,631	4,009	35,272	81,037	77,231	77,231	9,000	16,200	15,000
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	1,631	4,009	35,272	81,037	77,231	77,231	9,000	16,200	15,000
Infrastructure - Other	-	16,286	39,196	7,930	7,925	7,925	12,410	13,550	11,300
<i>Waste Management</i>	-	545	4,063	7,930	7,925	7,925	12,410	13,550	11,300
<i>Transportation</i>	-	-	35,134	-	-	-	-	-	-
<i>Other</i>	-	15,740	-	-	-	-	-	-	-
<b>Community</b>	160,303	57,421	11,816	15,533	18,085	18,085	4,000	4,000	1,700
Parks & gardens	7	-	-	-	-	-	-	-	-
Sportsfields & stadia	160,290	56,732	8,780	14,000	15,000	15,000	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	4,000	4,000	650
Recreational facilities	6	508	2,955	1,493	3,045	3,045	-	-	500
Fire, safety & emergency	-	-	-	-	40	40	-	-	-
Clinics	-	-	-	40	-	-	-	-	-
Other	-	181	81	-	-	-	-	-	550
<b>Heritage assets</b>	147	-	-	-	-	-	-	-	-
Buildings	147	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	2	14,744	5,308	-	-	-	-	-	-
Housing development	2	-	5,308	-	-	-	-	-	-
Other	-	14,744	-	-	-	-	-	-	-
<b>Other assets</b>	26,831	6,384	5,274	18,045	17,693	17,693	27,000	-	320
General vehicles	32	-	1,831	11,517	334	334	-	-	-
Specialised vehicles	53	6,107	-	713	-	-	-	-	-
Plant & equipment	26,745	-	-	-	-	-	1,000	-	320
Computers - hardware/equipment	-	-	-	-	544	544	-	-	-
Furniture and other office equipment	-	7	699	2,416	2,416	2,416	26,000	-	-
Abattoirs	-	-	2,743	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	800	2,800	2,800	-	-	-
Other Buildings	-	270	-	2,600	11,600	11,600	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing</b>	<b>241,823</b>	<b>326,506</b>	<b>251,834</b>	<b>374,709</b>	<b>408,166</b>	<b>408,166</b>	<b>186,205</b>	<b>157,594</b>	<b>256,464</b>
<b>Specialised vehicles</b>	<b>53</b>	<b>6,107</b>	<b>-</b>	<b>713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Refuse	53	-	-	-	-	-	-	-	-
Fire	-	6,107	-	713	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-
<b>Renewal of Existing Assets as % of total capex</b>	<b>41.2%</b>	<b>46.5%</b>	<b>54.9%</b>	<b>45.5%</b>	<b>50.1%</b>	<b>50.1%</b>	<b>24.2%</b>	<b>22.8%</b>	<b>36.9%</b>
<b>Renewal of Existing Assets as % of deprecn"</b>	<b>127.8%</b>	<b>162.9%</b>	<b>87.4%</b>	<b>187.1%</b>	<b>203.8%</b>	<b>203.8%</b>	<b>82.3%</b>	<b>62.8%</b>	<b>94.8%</b>

Table SA34( c) - Consolidated repairs and maintenance by asset class

FS000 Mangaung - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>83,346</b>	<b>27,589</b>	<b>-</b>	<b>126,756</b>	<b>127,756</b>	<b>127,756</b>	<b>146,938</b>	<b>157,511</b>	<b>168,273</b>
Infrastructure - Road transport	18,004	14,487	-	44,313	45,313	45,313	57,878	61,930	66,265
<i>Roads, Pavements &amp; Bridges</i>	18,004	14,487	-	43,823	44,823	44,823	57,878	61,930	66,265
<i>Storm water</i>	-	-	-	490	490	490	-	-	-
Infrastructure - Electricity	45,534	6,715	-	44,691	44,691	44,691	50,347	54,159	57,686
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>	26,171	6,489	-	25,445	25,445	25,445	26,734	28,988	30,823
<i>Street Lighting</i>	19,362	226	-	19,247	19,247	19,247	23,613	25,171	26,863
Infrastructure - Water	7,481	2,355	-	13,048	13,048	13,048	20,727	22,178	23,730
<i>Reticulation</i>	7,481	2,355	-	13,048	13,048	13,048	20,727	22,178	23,730
Infrastructure - Sanitation	4,395	22	-	12,516	12,516	12,516	8,319	8,901	9,524
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	4,395	22	-	12,516	12,516	12,516	8,319	8,901	9,524
Infrastructure - Other	7,932	4,009	-	12,187	12,187	12,187	9,667	10,344	11,068
<i>Waste Management</i>	7,210	2,315	-	9,593	9,593	9,593	8,840	9,459	10,121
<i>Transportation</i>	-	-	-	769	769	769	827	885	946
<i>Other</i>	722	1,694	-	1,826	1,826	1,826	-	-	-
<b>Community</b>	<b>1,796</b>	<b>11,011</b>	<b>-</b>	<b>2,890</b>	<b>2,890</b>	<b>2,890</b>	<b>5,050</b>	<b>5,404</b>	<b>5,782</b>
Parks & gardens	1,250	4,062	-	994	994	994	1,195	1,278	1,368
Sportsfields & stadia	-	121	-	110	110	110	173	185	198
Swimming pools	-	114	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	12	-	1	1	1	459	491	525
Recreational facilities	-	476	-	910	910	910	2,064	2,208	2,363
Fire, safety & emergency	-	1,873	-	20	20	20	22	23	25
Security and policing	546	1,516	-	692	692	692	730	782	836
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	235	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	808	-	163	163	163	409	437	468
Social rental housing	-	1,587	-	-	-	-	-	-	-
Other	-	206	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>1,347</b>	<b>-</b>	<b>-</b>	<b>691</b>	<b>691</b>	<b>691</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	-	-	-	-	-	-	-	-	-
Other	1,347	-	-	691	691	691	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>692</b>	<b>741</b>	<b>792</b>
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	692	741	792
<b>Other assets</b>	<b>55,681</b>	<b>94,339</b>	<b>-</b>	<b>86,603</b>	<b>90,603</b>	<b>90,603</b>	<b>85,569</b>	<b>91,430</b>	<b>97,478</b>
General vehicles	38,319	44,030	-	47,457	47,457	47,457	47,567	50,815	54,085
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	9,587	64	-	1,690	1,690	1,690	1,786	1,911	2,044
Computers - hardware/equipment	185	615	-	2,615	2,615	2,615	1,601	1,713	1,833
Furniture and other office equipment	-	26,481	-	14,440	16,440	16,440	12,988	13,890	14,848
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	70	-	544	544	544	639	684	732
Civic Land and Buildings	6,374	22,844	-	19,712	21,712	21,712	19,577	20,906	22,320
Other Buildings	1,215	-	-	-	-	-	1,254	1,342	1,436
Other	-	236	-	145	145	145	157	168	179
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>142,169</b>	<b>132,939</b>	<b>-</b>	<b>216,941</b>	<b>221,941</b>	<b>221,941</b>	<b>238,250</b>	<b>255,085</b>	<b>272,326</b>
<b>Specialised vehicles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>R&amp;M as a % of PPE</i>	<i>5.1%</i>	<i>3.1%</i>	<i>0.0%</i>	<i>3.9%</i>	<i>4.0%</i>	<i>4.0%</i>	<i>4.9%</i>	<i>4.9%</i>	<i>4.9%</i>
<i>R&amp;M as % Operating Expenditure</i>	<i>6.2%</i>	<i>4.9%</i>	<i>0.0%</i>	<i>5.9%</i>	<i>5.9%</i>	<i>5.9%</i>	<i>5.2%</i>	<i>5.0%</i>	<i>4.8%</i>

Table SA35 - Consolidated future financial implications of the capital budget

FS000 Mangaung - Supporting Table SA35 Consolidated future financial implications of the capital budget

Vote Description	2012/13 Medium Term Revenue & Expenditure Framework			Forecasts			
	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Present value
<b>R thousand</b>							
<b>Capital expenditure</b>							
Vote 1 - CITY MANAGER	4,000	5,000	5,000	5,400	5,805	6,211	
Vote 2 - EXECUTIVE MAYOR	-	-	-	-	-	-	
Vote 3 - CORPORATE SERVICES	15,000	6,750	8,200	8,856	9,520	10,187	
Vote 4 - FINANCE	6,600	500	500	540	581	621	
Vote 5 - SOCIAL SERVICES	21,850	33,900	63,332	68,399	73,528	78,675	
Vote 6 - PLANNING	55,187	-	-	-	-	-	
Vote 7 - HUMAN SETTLEMENT AND HOUSING	30,000	15,500	50,000	54,000	58,050	62,114	
Vote 8 - FRESH PRODUCE MARKET	-	-	-	-	-	-	
Vote 9 - ENGINEERING SERVICES	296,952	256,420	236,743	255,683	274,859	294,099	
Vote 10 - WATER SERVICES	139,311	163,288	112,533	121,536	130,651	139,797	
Vote 11 - MISCELLANEOUS SERVICES	-	-	-	-	-	-	
Vote 12 - REGIONAL OPERATIONS	-	-	-	-	-	-	
Vote 13 - STRATEGIC PROJECTS AND SERVICES	-	-	-	-	-	-	
Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD	200,767	208,467	218,467	235,945	253,641	271,396	
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	
<i>List entity summary if applicable</i>							
<b>Total Capital Expenditure</b>	<b>769,667</b>	<b>689,826</b>	<b>694,776</b>	<b>750,358</b>	<b>806,635</b>	<b>863,099</b>	<b>-</b>
<b>Future operational costs by vote</b>							
Vote 1 - CITY MANAGER	100	125	125	135	145	155	
Vote 2 - EXECUTIVE MAYOR	-	-	-	-	-	-	
Vote 3 - CORPORATE SERVICES	375	169	205	221	238	255	
Vote 4 - FINANCE	165	13	13	14	15	16	
Vote 5 - SOCIAL SERVICES	546	848	1,583	1,710	1,838	1,967	
Vote 6 - PLANNING	1,380	-	-	-	-	-	
Vote 7 - HUMAN SETTLEMENT AND HOUSING	750	388	1,250	1,350	1,451	1,553	
Vote 8 - FRESH PRODUCE MARKET	-	-	-	-	-	-	
Vote 9 - ENGINEERING SERVICES	7,424	6,411	5,919	6,392	6,871	7,352	
Vote 10 - WATER SERVICES	3,483	4,082	2,813	3,038	3,266	3,495	
Vote 11 - MISCELLANEOUS SERVICES	-	-	-	-	-	-	
Vote 12 - REGIONAL OPERATIONS	-	-	-	-	-	-	
Vote 13 - STRATEGIC PROJECTS AND SERVICES	-	-	-	-	-	-	
Vote 14 - ELECTRICITY - CENTLEC (PTY) LTD	5,019	5,212	5,462	5,899	6,341	6,785	
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	
<i>List entity summary if applicable</i>							
<b>Total future operational costs</b>	<b>19,242</b>	<b>17,246</b>	<b>17,369</b>	<b>18,759</b>	<b>20,166</b>	<b>21,577</b>	<b>-</b>
<b>Future revenue by source</b>							
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							
<i>List other revenues sources if applicable</i>							
<i>List entity summary if applicable</i>							
<b>Total future revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Financial Implications</b>	<b>788,909</b>	<b>707,072</b>	<b>712,145</b>	<b>769,117</b>	<b>826,801</b>	<b>884,677</b>	<b>-</b>

14 ANNUAL BUDGETS OF MUNICIPAL ENTITIES ATTACHED TO THE ANNUAL BUDGET  
See attached as Annexure C



**MANGAUNG METROPOLITAN  
MUNICIPALITY**



**Municipal Manager's Quality Certification**

**Quality Certificate**

I ....., Municipal Manager of the Marga Mangrove Metropolitan Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations promulgated under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

**Print Name:** \_\_\_\_\_

**Municipal Manager of Marga Mangrove Metropolitan Municipality**

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**FS000 Mangaung - Contact Information**

<b>A. GENERAL INFORMATION</b>			
Municipality	FS000 Mangaung		
Grade	6	<i>1 Grade in terms of the Remuneration of Public Office Bearers Act.</i>	
Province	FS FREE STATE		
Web Address	<a href="http://www.mangaung.co.za">www.mangaung.co.za</a>		
e-mail Address			
<b>B. CONTACT INFORMATION</b>			
<b>Postal address:</b>			
P.O. Box	3704		
City / Town	Bloemfontein		
Postal Code	9300		
<b>Street address</b>			
Building	Bram Fischer Building		
Street No. & Name	5 De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
<b>General Contacts</b>			
Telephone number	051 405 8911		
Fax number			
<b>C. POLITICAL LEADERSHIP</b>			
<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
Name	Ms C Rampai	Name	Me B A Lefela
Telephone number	051 405 8007	Telephone number	051 405 8667
Cell number	083 459 2027	Cell number	083 354 9750
Fax number	051 405 8676	Fax number	051 405 8676
E-mail address	<a href="mailto:constance.rampai@mangaung.co.za">constance.rampai@mangaung.co.za</a>	E-mail address	<a href="mailto:dirontsho.lefela@mangaung.co.za">dirontsho.lefela@mangaung.co.za</a>
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
Name	Mr T M Manyoni	Name	Me P Wesi
Telephone number	051 405 8015	Telephone number	051 405 8015
Cell number	082 334 0919	Cell number	082 554 9559
Fax number	051 405 8663	Fax number	051 405 8663
E-mail address	<a href="mailto:thabo.manyoni.co.za">thabo.manyoni.co.za</a>	E-mail address	<a href="mailto:palesa.wesi@mangaung.co.za">palesa.wesi@mangaung.co.za</a>
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
Name	Mr M A Siyonzana	Name	Ms S B Mncube
Telephone number	051 405 8640	Telephone number	051 405 8640
Cell number	082 821 9300	Cell number	082 578 1378
Fax number	051 405 8971	Fax number	051 405 8971
E-mail address	<a href="mailto:mxolisi.siyonzana@mangaung.co.za">mxolisi.siyonzana@mangaung.co.za</a>	E-mail address	<a href="mailto:bonga.mncube@mangaung.co.za">bonga.mncube@mangaung.co.za</a>
<b>D. MANAGEMENT LEADERSHIP</b>			
<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
Name	Me S M Mazibuko	Name	Ms N Matsoake
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number	082 467 9235	Cell number	073 847 9864
Fax number	051 405 8741	Fax number	051 405 8741
E-mail address	<a href="mailto:sibongile.mazibuko@mangaung.co.za">sibongile.mazibuko@mangaung.co.za</a>	E-mail address	<a href="mailto:nthabiseng.matsoake@mangaung.co.za">nthabiseng.matsoake@mangaung.co.za</a>
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
Name	Mr E M Mohlahlo	Name	Me Thando Salemane
Telephone number	051 405 8625	Telephone number	051 405 8627
Cell number	082 413 6113	Cell number	072 626 5233
Fax number	051 405 8787	Fax number	051 405 8787
E-mail address	<a href="mailto:ernest.mohlahlo@mangaung.co.za">ernest.mohlahlo@mangaung.co.za</a>	E-mail address	<a href="mailto:thando.salemane@mangaung.co.za">thando.salemane@mangaung.co.za</a>
<b>Official responsible for submitting financial information</b>			
Name	Mr E M Mohlahlo		
Telephone number	051 405 8625		
Cell number	082 413 6113		
Fax number	051 405 8787		
E-mail address	<a href="mailto:ernest.mohlahlo@mangaung.co.za">ernest.mohlahlo@mangaung.co.za</a>		
<b>Official responsible for submitting financial information</b>			
Name	Mr Mosala Khunong		
Telephone number	051 405 8627		
Cell number	082 552 3477		
Fax number	051 405 8793		
E-mail address	<a href="mailto:Mosala.Khunong@mangaung.co.za">Mosala.Khunong@mangaung.co.za</a>		
<b>Official responsible for submitting financial information</b>			
Name	Mr Dirk Pelser		
Telephone number	051 405 8501		
Cell number	082 463 1158		
Fax number	051 405 8793		
E-mail address	<a href="mailto:dirk.pelser@mangaung.co.za">dirk.pelser@mangaung.co.za</a>		