

**THE CITY MANAGER
THE EXECUTIVE MAYOR**

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD
ENDING 30 APRIL 2012 (MONTHLY BUDGET STATEMENT) – 2011/12 FINANCIAL YEAR**

1. PURPOSE

To comply with section 71 of the MFMA, by providing a monthly statement on the implementation of the budget and financial state of affairs of the municipality to the Executive Mayor, as legislated.

2. STRATEGIC OBJECTIVE

The strategic objective of this report is to ensure good governance, financial viability and optimal institutional transformation with capacity to execute its mandate.

Section 71 of the MFMA requires that:

The accounting officer of a municipality must by no later than **10 working days** after the end of each month submit to the **mayor of the municipality**, and the relevant **National and Provincial Treasury**, a statement in the prescribed format on the state of the municipality's budget reflecting certain particulars for that month and for the financial year up to the end of that month.

For the reporting period ending 30 April 2012, the ten working day reporting limit expires on **15 May 2012**.

Further explanation of the requirements is described in **Annexure A**.

National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose the required electronic reports were progressively lodged with the National Treasury. Material variances will be briefly referred to in this report.

3. REPORT FOR THE PERIOD ENDING 30 APRIL 2012

This report is based upon financial information, as at 30 April 2012 and available at the time of preparation. All variances are calculated against the adjusted budget figures.

Due to the separation of the financial systems of Mangaung and Centlec no detailed information in respect of Centlec has been received.

The financial results **for the period ended 30 April 2012** are summarised as follows:

Statement of Financial Performance (SFP) (Annexure B – Table C4)

The SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source, excluding capital transfers and contributions, and expenditure by type. The summary report indicates the following:

FS172 Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	2010/11	Budget Year 2011/12							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	396,843	445,409	445,409	38,519	393,111	371,159	21,952	6%	445,409
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,130,497	1,409,096	1,409,096	91,691	1,095,352	1,174,200	(78,848)	-7%	1,409,096
Service charges - water revenue	406,242	445,979	445,979	34,492	366,795	371,635	(4,839)	-1%	445,979
Service charges - sanitation revenue	145,974	161,956	161,956	14,065	137,070	134,958	2,113	2%	161,956
Service charges - refuse revenue	5,343	6,377	6,377	415	4,415	5,314	(899)	-17%	6,377
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	34,858	23,722	23,673	1,261	12,065	19,727	(7,661)	-39%	23,673
Interest earned - external investments	13,115	32,336	23,936	1,767	11,679	19,946	(8,267)	-41%	23,936
Interest earned - outstanding debtors	42,622	31,588	31,588	2,135	20,074	26,322	(6,249)	-24%	31,588
Dividends received	-	-	-	-	-	-	-	-	-
Fines	1,642	6,449	4,359	417	1,974	3,632	(1,658)	-46%	4,359
Licences and permits	203	569	569	36	289	474	(185)	-39%	569
Agency services	-	20,124	20,374	-	-	16,977	(16,977)	-100%	20,374
Transfers recognised - operational	537,300	560,857	572,282	136,604	549,291	476,883	72,408	15%	572,282
Other revenue	86,782	699,025	716,792	13,383	396,309	597,303	(200,993)	-34%	716,792
Gains on disposal of PPE	117	38	36	-	-	30	(30)	-100%	36
Total Revenue (excluding capital transfers and contributions)	2,801,538	3,843,525	3,862,426	334,785	2,988,425	3,218,560	(230,135)	-7%	3,862,426
Expenditure By Type									
Employee related costs	765,829	886,816	886,816	69,401	680,271	738,984	(58,713)	-8%	886,816
Remuneration of councillors	22,626	43,690	43,690	3,384	34,806	36,406	(1,601)	-4%	43,690
Debt impairment	217,844	150,327	150,327	10,481	104,806	125,268	(20,462)	-16%	150,327
Depreciation & asset impairment	288,056	200,299	200,299	11,447	114,436	166,909	(52,474)	-31%	200,299
Finance charges	68,965	39,953	39,953	248	3,309	33,293	(29,984)	-90%	39,953
Bulk purchases	1,008,917	1,260,365	1,260,365	91,610	954,281	1,050,262	(95,982)	-9%	1,260,365
Other materials	93,253	216,941	221,941	7,853	78,405	184,943	(106,538)	-58%	221,941
Contracted services	115,600	171,687	192,787	41,685	236,650	160,649	76,000	47%	192,787
Transfers and grants	8,185	2,159	2,159	62	1,680	1,799	(119)	-7%	2,159
Other expenditure	263,129	719,292	752,251	11,938	259,694	626,851	(367,157)	-59%	752,251
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	2,852,404	3,691,530	3,750,588	248,107	2,468,336	3,125,365	(657,029)	-21%	3,750,588
Surplus/(Deficit)	(50,866)	151,995	111,838	86,679	520,089	93,194	426,895	0	111,838
Transfers recognised - capital	351,546	571,745	585,341	-	5,000	487,765	(482,765)	(0)	585,341
Contributions recognised - capital	-	23,181	23,181	-	-	19,317	(19,317)	(0)	23,181
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	300,680	746,920	720,360	86,679	525,089	600,276			720,360
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	300,680	746,920	720,360	86,679	525,089	600,276			720,360
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	300,680	746,920	720,360	86,679	525,089	600,276			720,360
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	300,680	746,920	720,360	86,679	525,089	600,276			720,360

The major revenue variances against the budget are:

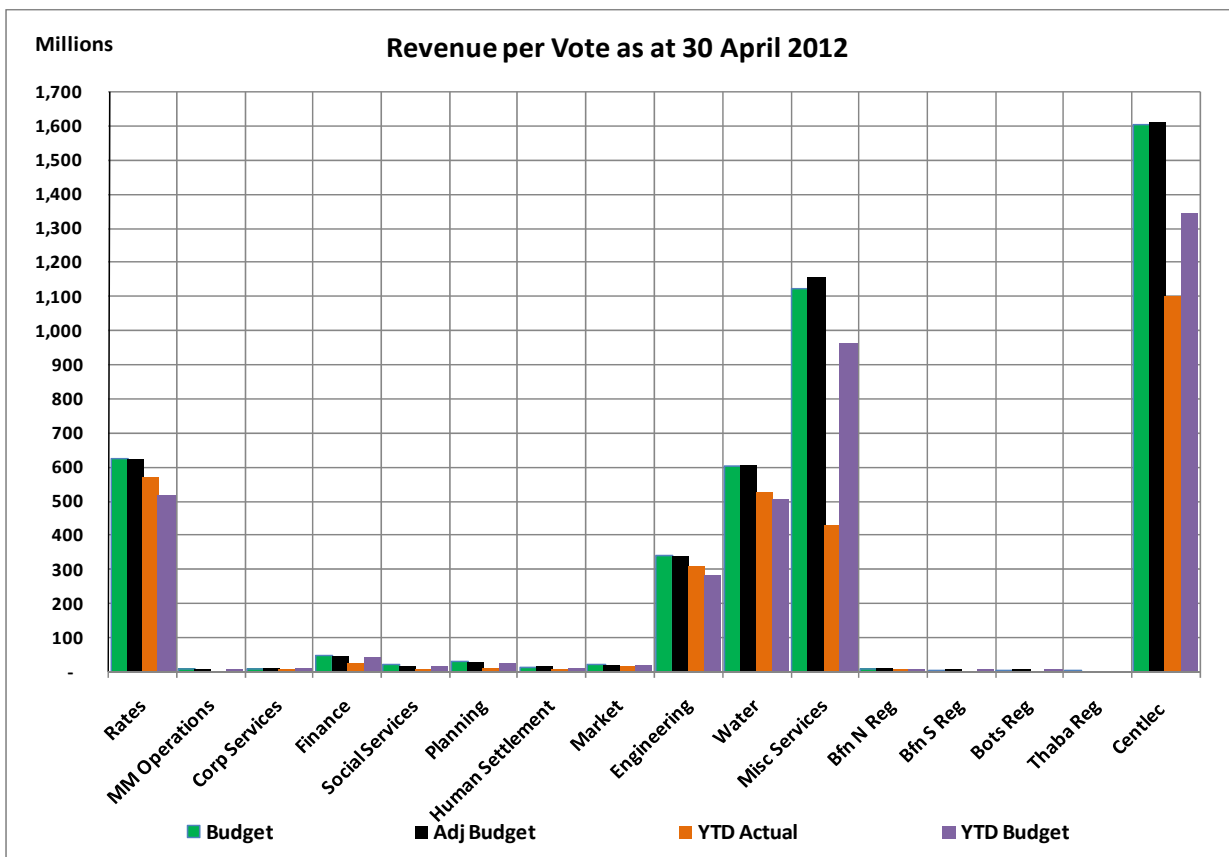
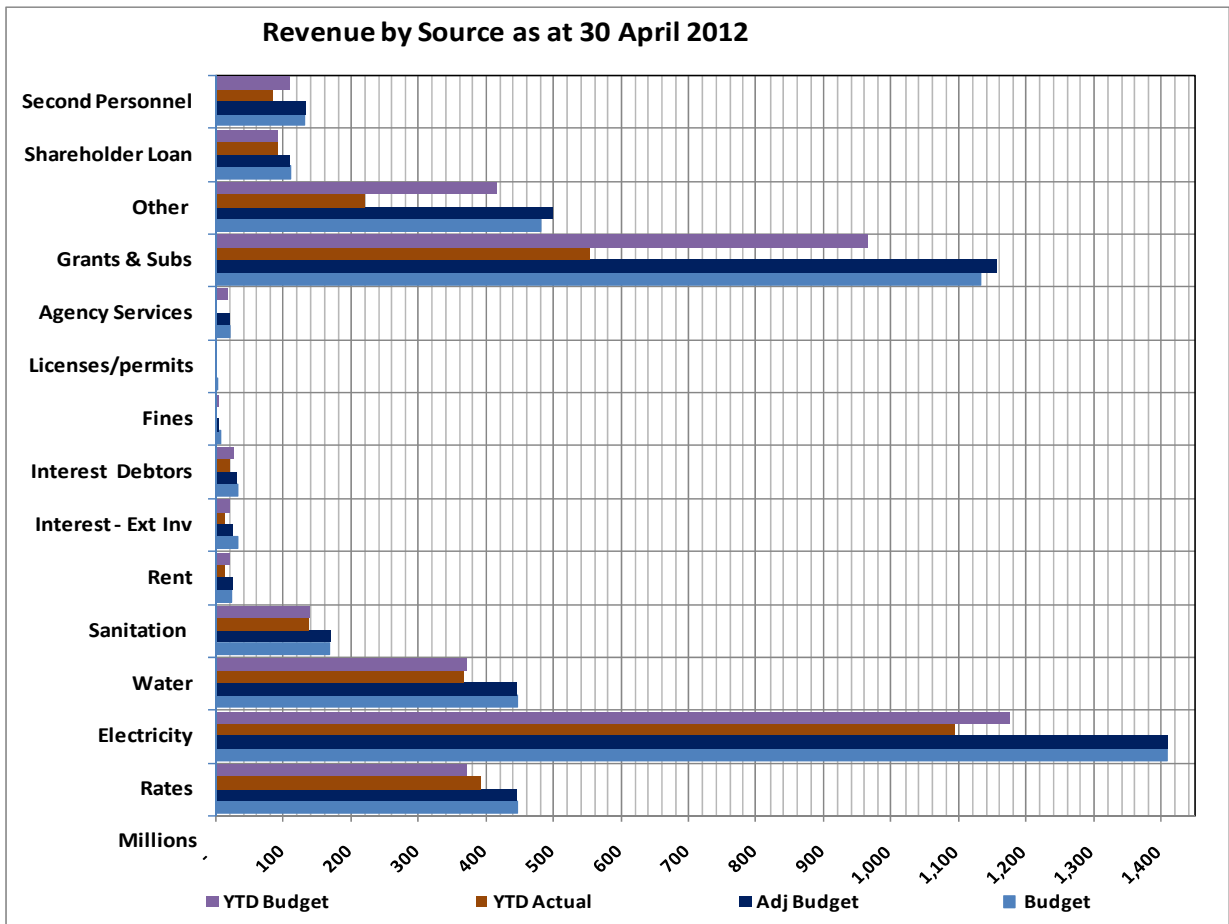
- Electricity revenue (R78.848m) unfavourable due to a decrease in billing, less electricity billed for the month;
- Water revenue (R4.839m) unfavourable due to a decrease in billing, less water billed for the month.
- Government Grants and subsidies – Operating (R72.408m) favourable due to the equitable share and fuel levy received in advance;
- Other revenue (R200.993m) unfavourable due to under collection on various revenue items, non-cash items and GRAP issues only accounted for at year end and
- Transfers recognised – Capital: R482.765m unfavourable due to low spending on capital expenditure and non recognition of grants received, as only the spent part will be recognised.

The major operating expenditure variances against budget are:

- Employee related costs (R58.713m) favourable due to unfilled vacancies and GRAP issues only accounted for at year end;
- Depreciation (R52.474m) favourable due to under spending on capital projects;
- Finance charges (R29.984m) favourable due to external loan not yet being fully utilized and only payable half-yearly);
- Bulk purchases (R95.982m) favourable due to seasonal fluctuation and late payment of purchases;
- Other materials (R106.538m) favourable due to under-spending;
- Contracted services (R76.0m) unfavourable due to over-spending and

- Other expenditure (R367.157m) favourable due to under-spending and late payment of suppliers.

The following charts compare the actual revenue and expenditure against the approved budget;

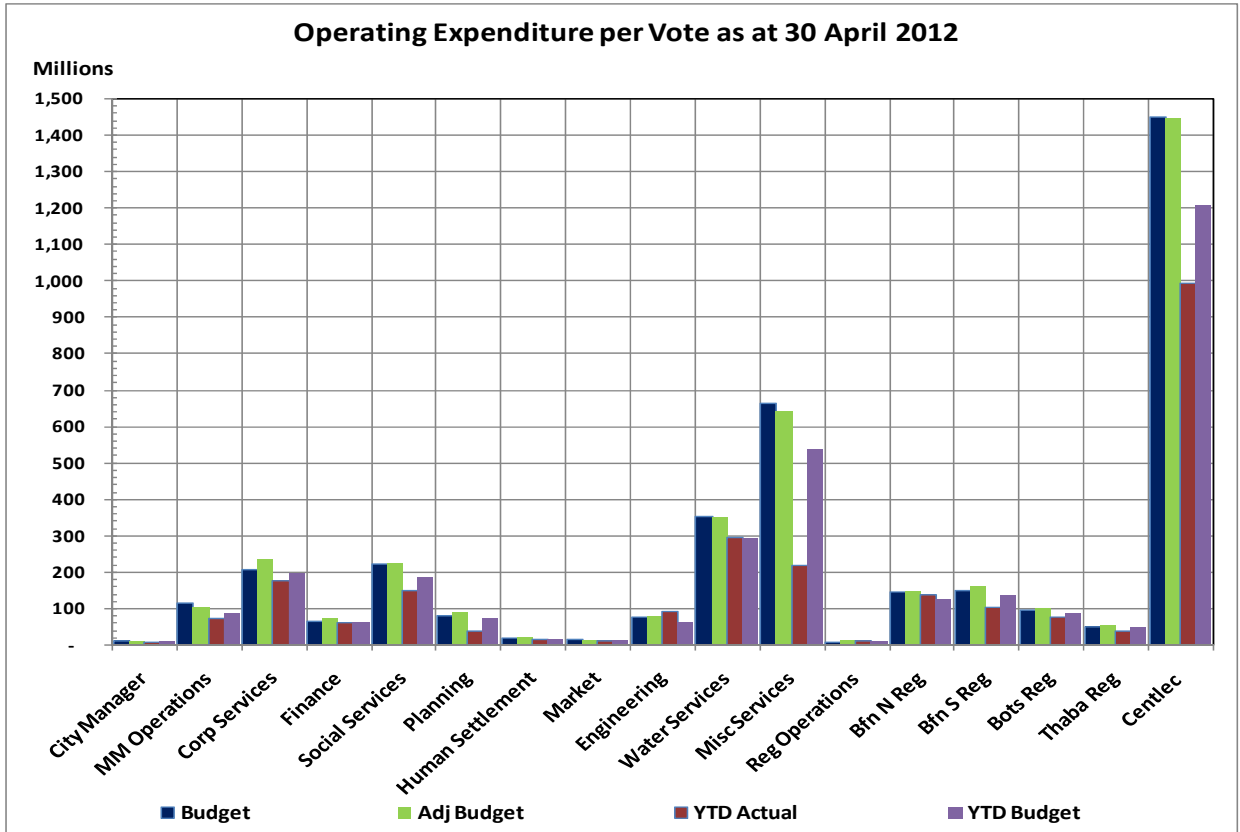


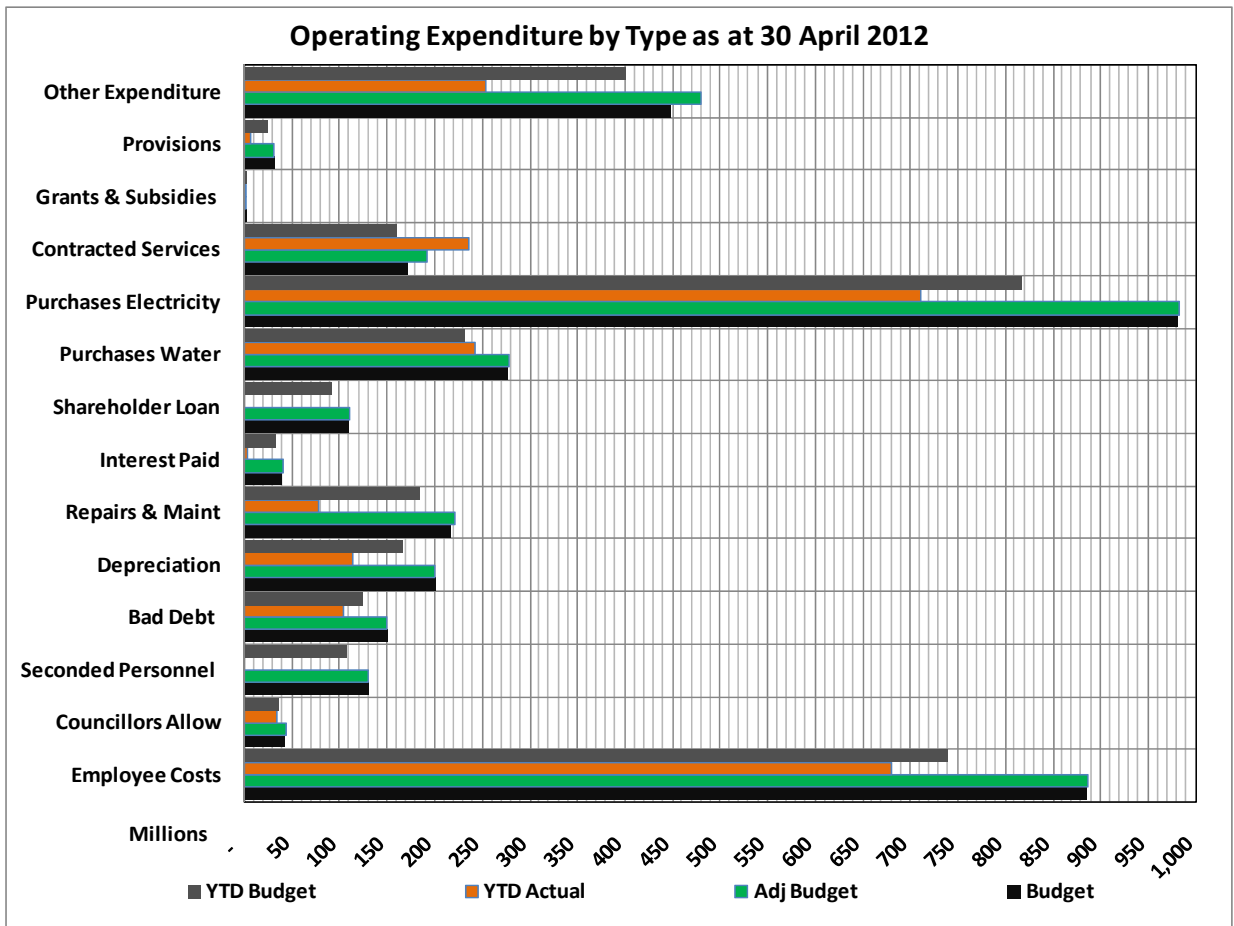
The table below indicates the revenue and expenditure by vote, excluding capital transfers and contributions.

FS172 Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description [Insert departmental structure etc 3.]	2010/11	Budget Year 2011/12							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
City Manager	-	5,082	5,082	0	14	4,235	(4,221)	-100%	5,082
Corporate Services	-	8,504	8,504	693	4,818	7,086	(2,269)	-32%	8,504
Finance	-	665,887	665,887	84,634	588,759	554,883	33,876	6%	665,887
Community and Social Development	-	20,529	13,515	773	6,245	11,262	(5,017)	-45%	13,515
Economic Development and Planning	-	40,532	40,532	1,158	13,136	33,776	(20,640)	-61%	40,532
Fresh Produce Market	-	18,680	18,680	2,735	14,645	15,566	(922)	-6%	18,680
Infrastructural Services	-	337,857	337,857	57,707	306,926	281,536	25,390	9%	337,857
Water Services	-	602,055	602,055	73,704	522,979	501,692	21,287	4%	602,055
Miscellaneous Services	-	1,122,896	1,155,391	21,079	428,296	962,787	(534,491)	-56%	1,155,391
Regional Operations	-	-	-	-	-	-	-	-	-
Regional Operations - Bfn North	-	7,139	7,139	428	5,043	5,949	(906)	-15%	7,139
Regional Operations - Bfn South	-	4,060	4,060	156	1,811	3,383	(1,572)	-46%	4,060
Regional Operations - Botshabelo	-	3,448	3,448	17	698	2,873	(2,175)	-76%	3,448
Regional Operations - Thaba Nchu	-	134	134	-	-	111	(111)	-100%	134
Centlec (Pty) Ltd - Electricity	-	1,601,648	1,608,665	91,699	1,095,641	1,340,501	(244,860)	-18%	1,608,665
Total Revenue by Vote	-	4,438,450	4,470,948	334,785	2,989,011	3,725,641	(736,631)	(0)	4,470,948
Expenditure by Vote									
City Manager	-	120,874	111,656	4,709	77,226	93,043	(15,817)	-17%	111,656
Corporate Services	-	206,319	233,781	13,914	174,916	194,810	(19,894)	-10%	233,781
Finance	-	63,266	73,097	4,941	59,064	60,912	(1,848)	-3%	73,097
Community and Social Development	-	221,029	223,029	14,789	146,731	185,850	(39,119)	-21%	223,029
Economic Development and Planning	-	92,599	106,764	4,467	49,266	88,966	(39,700)	-45%	106,764
Fresh Produce Market	-	12,764	12,764	921	9,127	10,637	(1,509)	-14%	12,764
Infrastructural Services	-	75,803	75,803	9,168	90,211	63,167	27,044	43%	75,803
Water Services	-	349,913	349,913	33,105	291,786	291,583	203	0%	349,913
Miscellaneous Services	-	661,323	642,291	16,262	218,393	535,221	(316,828)	-59%	642,291
Regional Operations	-	4,028	4,939	418	8,336	4,115	4,220	103%	4,939
Regional Operations - Bfn North	-	145,479	151,079	13,562	137,052	125,895	11,157	9%	151,079
Regional Operations - Bfn South	-	146,698	159,848	10,426	102,003	133,201	(31,198)	-23%	159,848
Regional Operations - Botshabelo	-	94,552	103,162	6,926	75,452	85,965	(10,513)	(0)	103,162
Regional Operations - Thaba Nchu	-	49,678	55,258	3,727	37,139	46,047	(8,908)	(0)	55,258
Centlec (Pty) Ltd - Electricity	-	1,447,203	1,447,203	110,770	991,634	1,205,954	(214,320)	-18%	1,447,203
Total Expenditure by Vote	-	3,691,530	3,750,588	248,107	2,468,336	3,125,365	(657,030)	-21%	3,750,588
Surplus/ (Deficit) for the year	-	746,920	720,360	86,679	520,675	600,276	(79,601)	-13%	720,360

The following charts compare the actual revenue and expenditure per vote against the approved budget;





Capital expenditure report (Annexure B – Table C5)

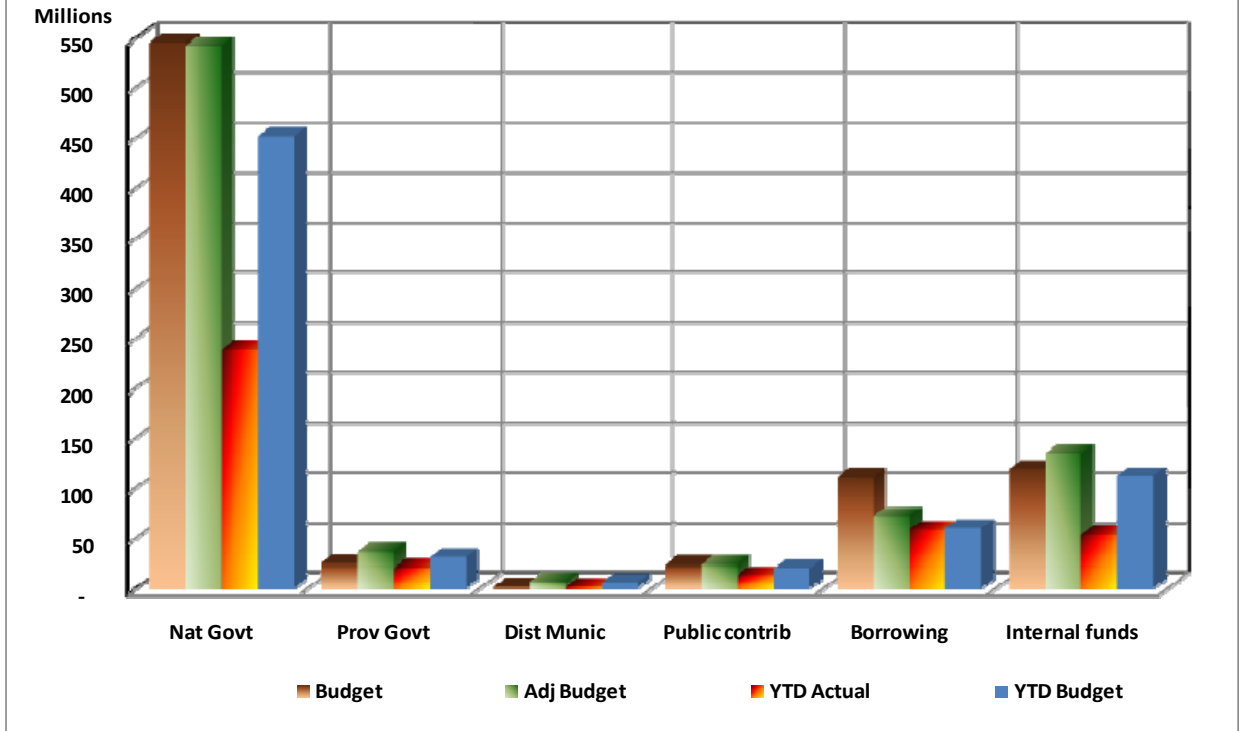
The Capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury, and is categorised into major output ‘type’. The actual spending to date is 56.7% (R385.079 m) on the year to date target of R679.178 m. On an annual basis we have to date only spent 47.25% of the allocated budget. The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Adj Budget 2011/12 R,000	YTD Budget Mar 2012 R'000	YTD Actual Mar 2012 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	815 046	679 178	385 079	(294 099)
Capital Financing				
National Government	542 347	451 938	238 960	(212 978)
Provincial Government	36 466	30 387	20 217	(10 171)
District Municipality	6 528	5 439	1 326	(4 114)
Public Contributions	23 181	19 317	13 107	(6 210)
Borrowing	71 856	59 877	58 242	(1 635)
Internally Generated Funds	134 669	112 219	53 227	(58 992)
Financing Total	815 046	679 178	385 079	(294 099)

The following chart indicates the capital expenditure financing.

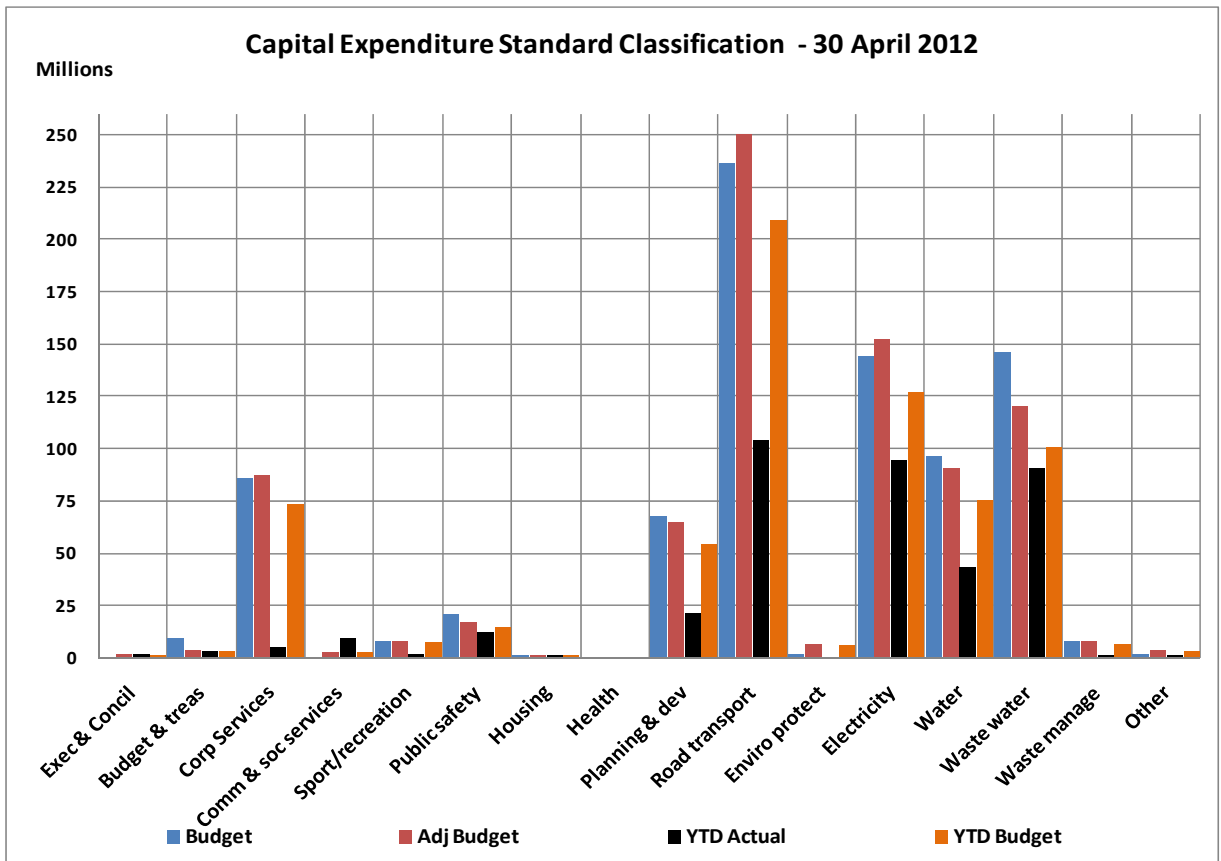
Capital Expenditure Funding - 30 April 2012



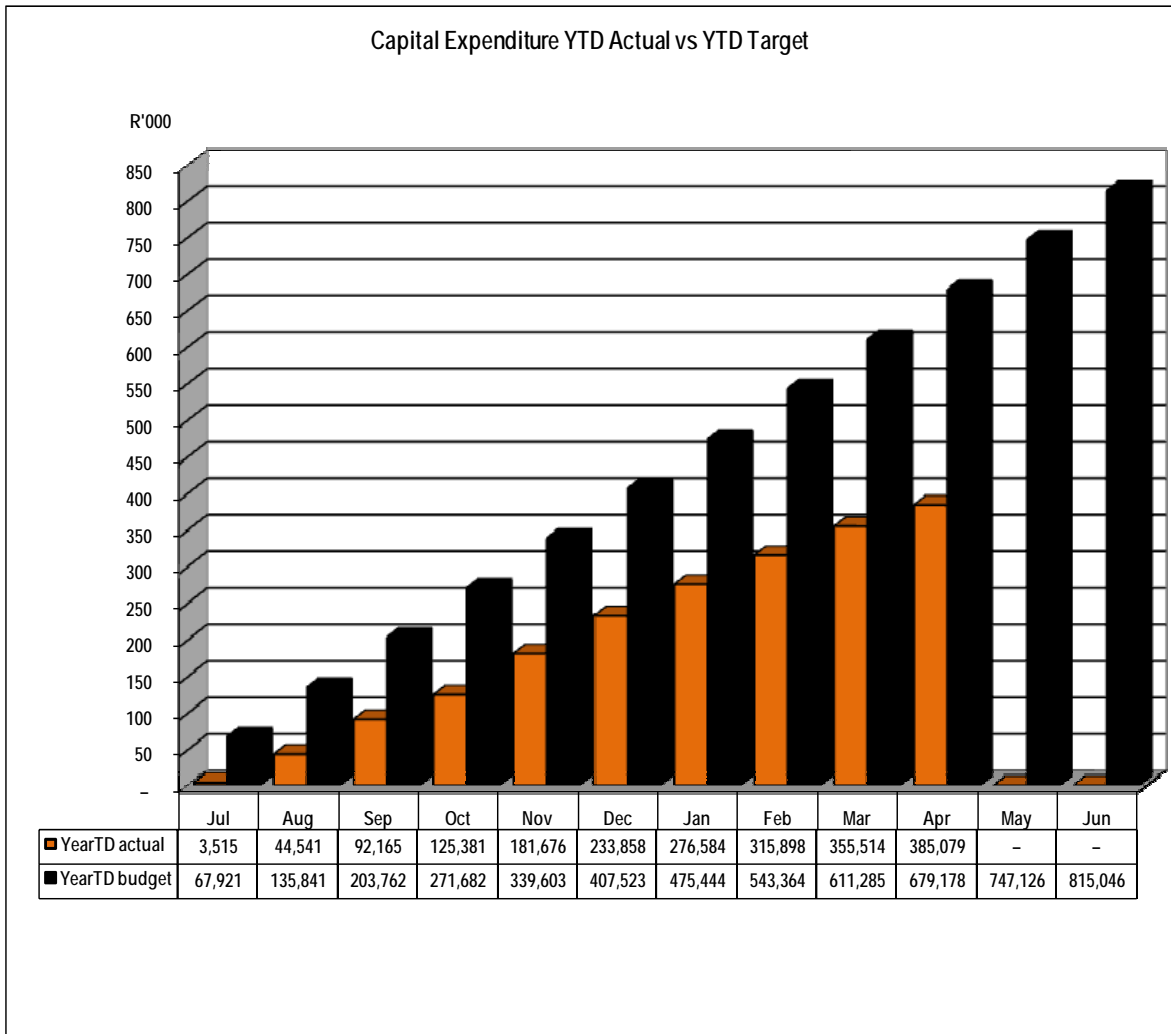
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Economic and environmental services	(R143.458m less than budget target)
Electricity	(R32.853m less than budget target)
Waste water management	(R9.543m less than budget target)
Waste management	(R6.061m less than budget target)
Water	(R332.350m less than budget target)
Community and public safety	(R278 000 less than budget target)
Governance and administration	(R66.987m less than budget target)

The following chart compares the year to date actual expenditure with the year to date budget.



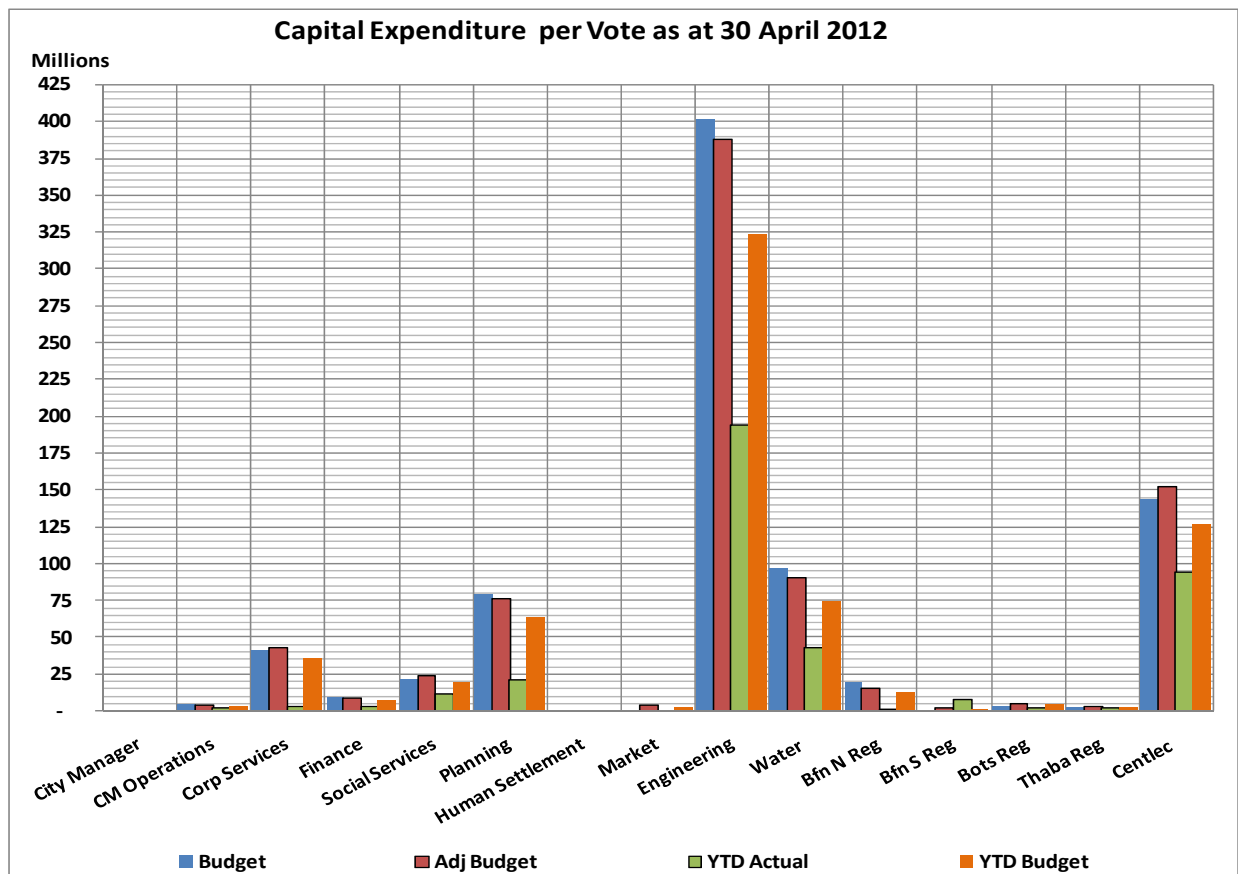
The following chart compares the year to date actual expenditure with the year to date budget (target).



The table below outlines the performance per vote status of the year-to-date capital expenditure:

Capital Expenditure per Vote	Budget	Adj Budget	YTD Actual	YTD Budget
City Manager	-	-	-	-
CM Operations	4,034,628	4,034,628	2,016,364	3,362,056
Corp Services	41,532,751	43,084,967	3,203,553	35,902,703
Finance	9,000,000	8,400,000	3,052,385	6,999,720
Social Services	21,673,371	23,924,248	11,777,993	19,936,076
Planning	79,202,039	76,057,269	21,240,003	63,378,522
Human Settlement	483,629	611,359	329,989	509,445
Market	1,150,000	3,670,000	489,798	3,058,211
Engineering	400,981,172	387,881,534	193,499,715	323,221,682
Water	96,178,046	90,097,963	42,728,369	75,078,633
Bfn N Reg	19,300,000	15,300,000	1,181,095	12,749,490
Bfn S Reg	666,000	1,925,253	7,446,725	1,604,313
Bots Reg	3,707,279	4,821,028	2,012,456	4,017,363
Thaba Reg	2,235,983	3,235,983	2,290,467	2,696,545
Centlec	144,002,107	152,002,107	93,810,134	126,663,356
Total Capital Expenditure	824,147,005	815,046,339	385,079,047	679,178,114

The following chart compares the year to date actual expenditure with the year to date budget (target) per vote (Directorate):



The under expenditure on all services is due to the slow implementation and spending of projects and late payments to contractors.

Cash Flow Statement (CFS) (Annexure A – Table C7)

The CFS report for the period ending 30 April 2012 indicates a closing balance (cash and cash equivalents) of **R306.878 million** which comprises of the following:

- Bank balance and cash R6.708 million
- Investment deposits R300.170 million

The abovementioned figures as well as the figures below exclude cash and investments from the entity, as it is not reported to the parent municipality.

Under the cash flow from operating activities category:

- Ratepayers and other reflect a year to date amount of **R1 282.244m** (R2 697.039m unfavourable variance) compared to a year to date target of **R3 979.283m**;
- Operating grants and subsidies show a year to date amount of **R517.685m** compared to a year to date target of **R467.362m** (R50.323m favourable variance) and
- Capital grants and subsidies show a year to date amount of **R459.922m** compared to a year to date target of **R392.198m** (R67.724m favourable variance).

With regard to payments:

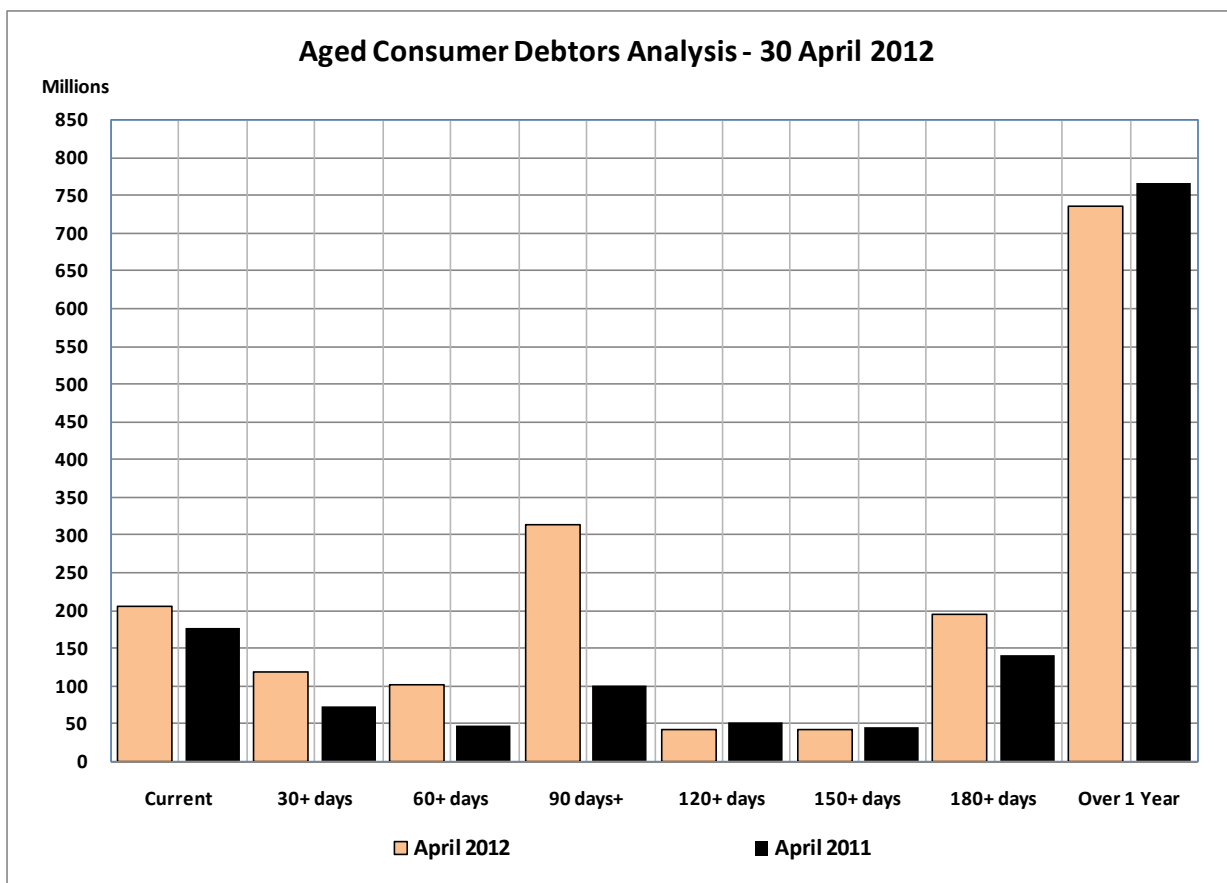
- Cash and creditor payments indicate a year to date amount of **R1 648.093m** (R2 381.334m favourable variance) compared to a target of **R4 029.428m**.

Outstanding Debtors report (Annexure B – Table SC3)

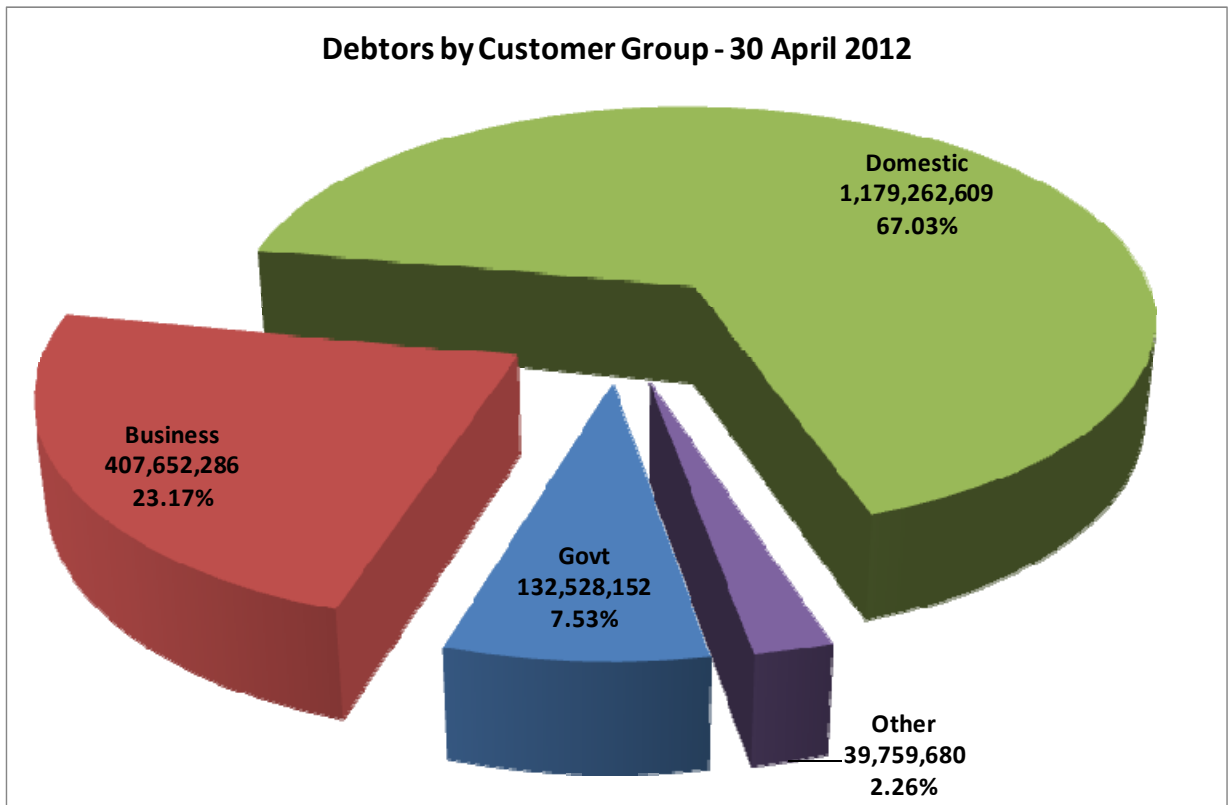
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type. The summary report indicates that the debtors >90 days balance as at 30 April 2012 amounts to **R1 333.024 million** (Mar 2012 – **R1 296.135m**), against a total amount of **R1 759.203 million** (Mar 2012 – **R1 803.140m**) which has decreased by R43.938 million comparison to the March 2012 balance.

The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of R736.424 million (R764.498 million – April 2011) is outstanding in this category, with R570.302 million attributable to households, a decrease of R50.518 million from the balance of R620.820 million in April 2011.

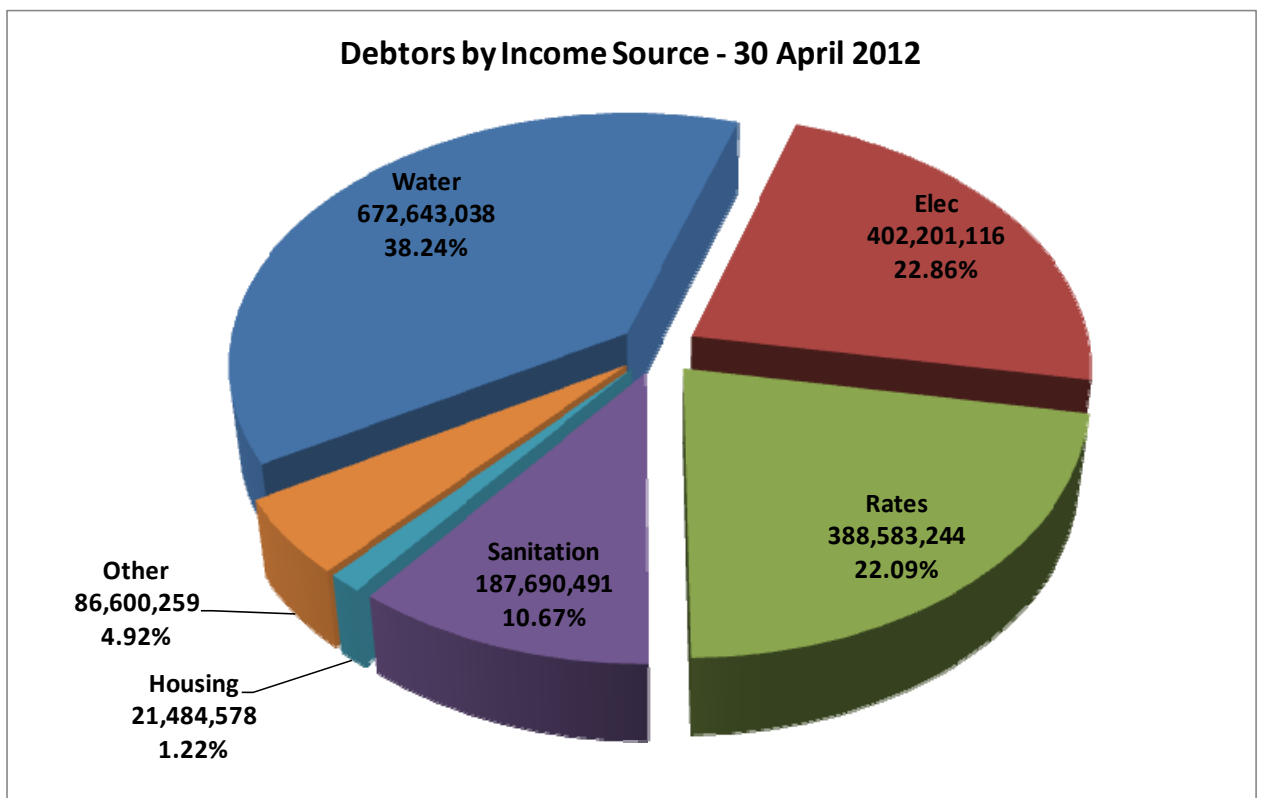
Note should however be taken that Centlec only analysed their debtors up to 120 days for April 2012, which makes comparison with previous periods very difficult and unrealistic.



The following chart indicates the outstanding debtors per customer group.



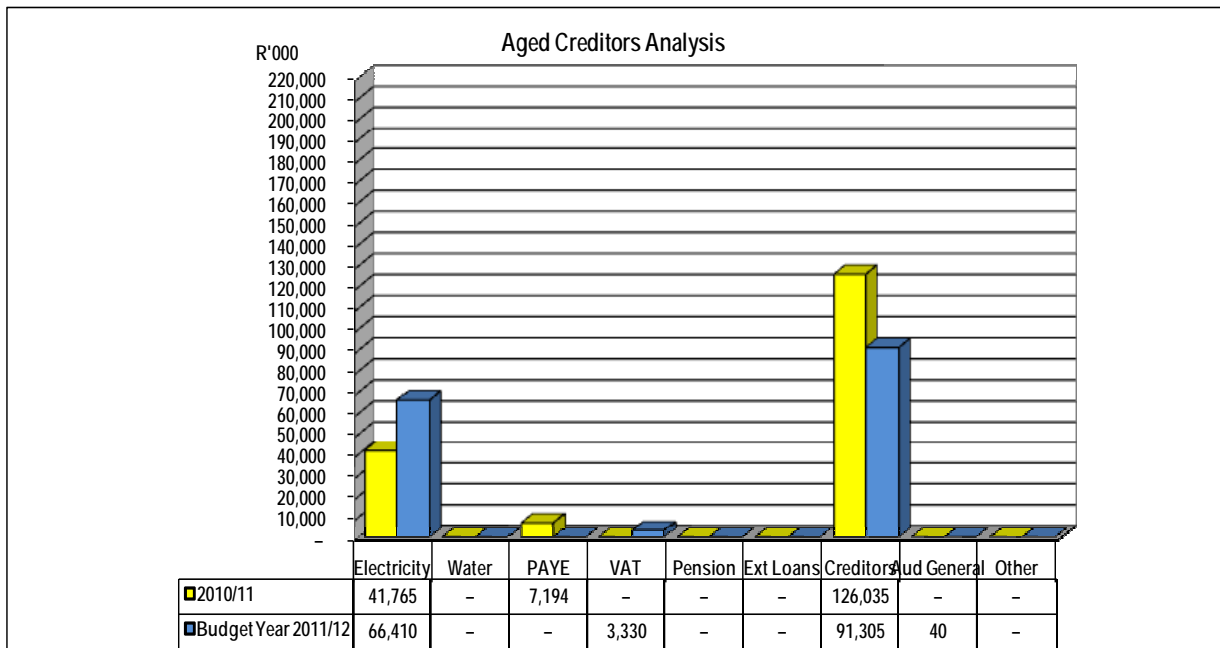
The following chart indicates the outstanding debtors by income source.



Outstanding Creditors report (Annexure B – Table SC4)

The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. Total creditors amounted to R161.086 million compared to an amount of R151.193 million in March 2012. The increases are in and trade creditors and Vat, which increase with R12.877 million and R3.330 million respectively in April 2012. Bulk purchases of electricity decreases with R6.315 million in April 2012.

The following chart compares this month's results with the previous financial year.



Key performance indicators (Annexure B – Table SC2)

The table refers to the agreed objectives as contained within the Restructuring Grant conditions and the actual percentages achieved.

Investment Portfolio (Annexure B – Table SC5)

The table indicates the status of the investment portfolio and detail of the instruments of where the funds are invested, which amounts to **R300.170m** as at 30 April 2012 against **R312.984m** as at 31 March 2012.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 April 2012 indicates various financial risks which require monitoring:

- Achievement of the operating expenditure and revenue budget;
- Achievement of the capital expenditure budget and
- The management of our cash flow on a daily basis.

As at the end of April 2012 the operating revenue and expenditure actual represented 76.8% (excluding capital grants) and 65.81%, respectively of the annual budget, **against a benchmark of 83.33%**.- a variance of 6.53% (unfavourable) and 17.52% (favourable) respectively, when compared to the target of 83.33%. However, considering the under collection of debtors, outstanding creditors and under spending on capital projects and operating expenditure, expenditure has to be restrained to ensure a positive cash flow.

Actual year to date capital expenditure until 30 April 2012 represents only 47.25% when compared to the projection of 83.33%, a variance of 36.08% for the period.

The Council's cash flow situation is a cause for concern if one looks at the outstanding creditors, the outstanding debtors, the under spending on operating as well as capital expenditure and the unfunded conditional grants.

5. KEY APRIL 2011 PERFORMANCE (FINANCIAL) INDICATORS

The favourable result relating to the various source groups totalling revenue is having an impact on a number of indicators, which are based on total revenue. The under expenditure on the capital budget has also an additional influence on the indicators. The various 'Debtors' ratios are also a cause for concern.

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

The abovementioned report as such does not call for legal clarification.

8. IMPLICATIONS

- Human Resources
Not applicable.

- Finances (budget and value for money)

This report is an overview of the financial results for the period ended 30 April 2012, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

The implication of approval of this report is compliance to legislative requirements (Section 71 of the MFMA).

- Communication

In compliance to legislative requirements (Section 71 of the MFMA) this document is provided to all stakeholders by placing it on the Mangaung website.

- Previous Mayoral Committee Resolutions

Not applicable.

9. CONCLUSION

This report is in compliance of Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars.

RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 30 April 2012; and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

PREPARED BY:

**M J KHUNONG
GENERAL MANAGER
FINANCIAL MANAGEMENT**

DATE: _____

SUBMITTED BY:

**E M MOHLAHLLO
CHIEF FINANCIAL OFFICER**

DATE: _____

City Manager's quality certification

I, **S M Mazibuko**, the City Manager of the Mangaung Metropolitan Municipality, hereby certify that -

- the monthly report on the implementation of the budget and financial state affairs of the municipality for the period ending **30 April 2012** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name:

City Manager of the Mangaung Metropolitan Municipality

Signature: _____

Date: _____

Explanation of legal requirements

Section 71 of the MFMA requires that the monthly report should contain:

- (a) actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per **vote**;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those **allocations**, excluding expenditure on-
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of-
 - (i) any **material variances** from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan;
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The statement must also include:

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of **section 87(10)**.
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

Further, in terms of Government Notice 27431 dated 1 April 2005, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Investment Regulations: the following is applicable:

Reporting requirements:

9. (1) The accounting officer of a municipality or municipal entity must within 10 working days of the end of each month, as part of the section 71 report required by the Act, submit to the mayor of the municipality or the board of directors of the municipal entity a report describing in accordance with generally recognised accounting practice the investment portfolio of that municipality or municipal entity as at the end of the month.
- (2) The report referred to in sub regulation (1) must set out at least –
 - (a) the **market value** of each investment as at the beginning of the reporting period;
 - (b) any changes to the investment portfolio during the reporting period;
 - (c) the market value of each investment as at the end of the reporting period; and
 - (d) fully accrued interest and yield for the reporting period.

[**Highlighted** requirements are further explained below].

Certain 'prescribed' municipalities are required to provide their financial reports to the National Treasury, in lieu of the Provincial Treasury, which includes Mangaung. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose the required electronic reports were progressively lodged with the National Treasury and for April 2012 the reports were submitted on 14 May 2012. These reports are:

- Statement of Financial Performance (OSA)
- Capital expenditure report (CAA)
- Cash Flow Statement (CFA)
- Outstanding Debtors report (AD)
- Outstanding Creditors report (AC)
- Statement of Financial Position actual (BSAC)

The specific format for the report required to be submitted to the Executive Mayor, as referred to in section 71(1), has now been prescribed in terms of Government Gazette No 32141 of 17 April 2009 but the receipt of electronic submission have not been replaced. Therefore, this report is based upon the content and format of the monthly electronic reports provided to National Treasury. The information provided to National Treasury is published quarterly; therefore it is prudent that the Executive Mayor's report be prepared on a similar basis to ensure alignment.

Section 71(1) (e) refers to a requirement to report on 'allocations' received. The term, 'allocations' refers to government grants received from other spheres of government. These are reported upon in the Statement of Financial Performance.

National Treasury has determined the definition of a 'vote'. Each municipality may determine the vote format for its expenditure, provided it also supplies Government Financial Statistical (GFS) analysis.

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 11 May 2012, but with no detail as eluded in this report (Cash flow, bank and cashbook detail and balances, investments, etc.)

The market value of the investment portfolio is based on the contractual/ cost price of the investment portfolio.

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

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FS172 Mangaung - Contact Information	
Municipality	FS172 Mangaung
Grade	6
Province	FS FREE STATE
Web Address	www.mangaung.co.za
e-mail Address	
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	3704
City / Town	Bloemfontein
Postal Code	9300
Street address	
Building	Bram Fischer Building
Street No. & Name	5 De Villiers Street
City / Town	Bloemfontein
Postal Code	9301
General Contacts	
Telephone number	051 405 8911
Fax number	
C. POLITICAL LEADERSHIP	
Speaker:	
Name	Ms C Rampai
Telephone number	051 405 8007
Cell number	083 459 2027
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E-mail address	constance.rampai@mangaung.co.za
Secretary/PA to the Speaker:	
Name	Me B A Lefela
Telephone number	051 405 8667
Cell number	083 354 9750
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Mayor/Executive Mayor:	
Name	Mr T M Manyoni
Telephone number	051 405 8015
Cell number	082 334 0919
Fax number	051 405 8663
E-mail address	thabo.manyoni.co.za
Secretary/PA to the Mayor/Executive Mayor:	
Name	Me P Wesi
Telephone number	051 405 8015
Cell number	082 554 9559
Fax number	051 405 8663
E-mail address	palesa.wesi@mangaung.co.za
Deputy Mayor/Executive Mayor:	
Name	Mr M A Siyonzana
Telephone number	051 405 8640
Cell number	082 821 9300
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E-mail address	mxolisi.siyonzana@mangaung.co.za
Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	Ms S B Mncube
Telephone number	051 405 8640
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Fax number	051 405 8971
E-mail address	bonga.mncube@mangaung.co.za
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	
Name	Me S M Mazibuko
Telephone number	051 405 8621
Cell number	082 467 9235
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E-mail address	sibongile.mazibuko@mangaung.co.za
Secretary/PA to the Municipal Manager:	
Name	Ms N Matsoake
Telephone number	051 405 8621
Cell number	073 847 9864
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E-mail address	nthabiseng.matsoake@mangaung.co.za
Chief Financial Officer	
Name	Mr E M Mohlahlo
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Secretary/PA to the Chief Financial Officer	
Name	Me Thando Salemane
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Official responsible for submitting financial information	
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Official responsible for submitting financial information	
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Official responsible for submitting financial information	
Name	Mr Dirk Pelsler
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FS172 Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M10 April

Description	2010/11	Budget Year 2011/12							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	396,843	445,409	445,409	38,519	393,111	371,159	21,952	6%	445,409
Service charges	1,688,056	2,023,408	2,023,408	140,663	1,603,633	1,686,106	(82,474)	-5%	2,023,408
Investment revenue	55,737	63,924	55,524	3,902	31,753	46,268	(14,515)	-31%	55,524
Transfers recognised - operational	537,300	560,857	572,282	136,604	549,291	476,883	72,408	15%	572,282
Other own revenue	123,602	749,927	765,803	15,097	410,638	638,143	(227,505)	-36%	765,803
Total Revenue (excluding capital transfers and contributions)	2,801,538	3,843,525	3,862,426	334,785	2,988,425	3,218,560	(230,135)	-7%	3,862,426
Employee costs	765,829	886,816	886,816	69,401	680,271	738,984	(58,713)	-8%	886,816
Remuneration of Councillors	22,626	43,690	43,690	3,384	34,806	36,406	(1,601)	-4%	43,690
Depreciation & asset impairment	288,056	200,299	200,299	11,447	114,436	166,909	(52,474)	-31%	200,299
Finance charges	68,965	39,953	39,953	248	3,309	33,293	(29,984)	-90%	39,953
Materials and bulk purchases	1,102,170	1,477,306	1,482,306	99,462	1,032,686	1,235,206	(202,520)	-16%	1,482,306
Transfers and grants	8,185	2,159	2,159	62	1,680	1,799	(119)		2,159
Other expenditure	596,574	1,041,307	1,095,365	64,104	601,149	912,768	(311,619)	-34%	1,095,365
Total Expenditure	2,852,404	3,691,530	3,750,588	248,107	2,468,336	3,125,365	(657,029)	-21%	3,750,588
Surplus/(Deficit)	(50,866)	151,995	111,838	86,679	520,089	93,194	426,895	458%	111,838
Transfers recognised - capital	351,546	571,745	585,341	-	5,000	487,765	(482,765)	-99%	585,341
Contributions & Contributed assets	-	23,181	23,181	-	-	19,317	(19,317)	-100%	23,181
Surplus/(Deficit) after capital transfers & contributions	300,680	746,920	720,360	86,679	525,089	600,276	(75,187)	-13%	720,360
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	300,680	746,920	720,360	86,679	525,089	600,276	(75,187)	-13%	720,360
Capital expenditure & funds sources									
Capital expenditure	458,735	824,147	815,046	29,565	385,079	679,178	(294,099)	-43%	815,046
Capital transfers recognised	350,090	571,745	585,341	7,542	260,502	487,765	(227,263)	-47%	585,341
Public contributions & donations	13,195	23,181	23,181	537	13,107	19,317	(6,210)	-32%	23,181
Borrowing	22,259	110,547	71,856	16,741	58,242	59,877	(1,635)	-3%	71,856
Internally generated funds	73,190	118,675	134,669	4,745	53,227	112,219	(58,992)	-53%	134,669
Total sources of capital funds	458,735	824,147	815,046	29,565	385,079	679,178	(294,099)	-43%	815,046
Financial position									
Total current assets	774,009	841,696	913,082		1,221,865				913,082
Total non current assets	4,311,943	5,546,981	5,537,881		6,075,804				5,537,881
Total current liabilities	968,920	706,515	571,289		882,607				571,289
Total non current liabilities	506,565	544,704	506,013		511,630				506,013
Community wealth/Equity	3,610,466	5,137,459	5,373,661		5,903,432				5,373,661
Cash flows									
Net cash from (used) operating	557,034	979,854	1,021,048	(20,425)	611,708	850,839	(239,131)	-28%	1,021,048
Net cash from (used) investing	(262,275)	(1,069,931)	(692,754)	(29,606)	(350,560)	(577,272)	226,713	-39%	(692,754)
Net cash from (used) financing	(95,505)	99,414	63,722	(151)	12,949	53,100	(40,151)	-76%	63,722
Cash/cash equivalents at the month/year end	246,466	29,437	424,797	-	306,878	346,768	(39,890)	-12%	424,797
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	103,028	60,789	65,573	109,625	43,231	43,375	195,290	736,424	1,357,335
Creditors Age Analysis									
Total Creditors	39,679	9,559	8,132	30,265	-	-	-	-	87,635

FS172 Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M10 April

Description	2010/11	Budget Year 2011/12							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
<i>Governance and administration</i>	-	1,822,519	1,855,014	106,727	1,027,569	1,545,783	(518,214)	-34%	1,855,014
Executive and council	-	843	843	-	-	702	(702)	-100%	843
Budget and treasury office	-	1,787,940	1,820,435	105,714	1,017,055	1,516,968	(499,913)	-33%	1,820,435
Corporate services	-	33,736	33,736	1,013	10,514	28,112	(17,598)	-63%	33,736
<i>Community and public safety</i>	-	42,608	40,466	1,200	11,311	33,720	(22,409)	-66%	40,466
Community and social services	-	8,368	8,317	294	4,303	6,930	(2,627)	-38%	8,317
Sport and recreation	-	482	482	38	387	402	(15)	-4%	482
Public safety	-	20,537	18,447	480	2,927	15,372	(12,445)	-81%	18,447
Housing	-	12,948	12,948	387	3,693	10,790	(7,096)	-66%	12,948
Health	-	272	272	-	1	226	(226)	-100%	272
<i>Economic and environmental services</i>	-	17,418	12,545	535	4,474	10,454	(5,980)	-57%	12,545
Planning and development	-	7,369	7,369	451	3,760	6,141	(2,381)	-39%	7,369
Road transport	-	2,119	2,119	65	665	1,765	(1,101)	-62%	2,119
Environmental protection	-	7,930	3,058	19	49	2,548	(2,499)	-98%	3,058
<i>Trading services</i>	-	2,536,918	2,543,935	223,562	1,930,693	2,119,861	(189,168)	-9%	2,543,935
Electricity	-	1,590,042	1,597,060	91,699	1,095,641	1,330,830	(235,189)	-18%	1,597,060
Water	-	602,055	602,055	73,704	522,979	501,692	21,287	4%	602,055
Waste water management	-	338,329	338,329	57,743	307,629	281,930	25,699	9%	338,329
Waste management	-	6,491	6,491	417	4,444	5,409	(965)	-18%	6,491
<i>Other</i>	-	18,988	18,988	2,761	14,963	15,823	(860)	-5%	18,988
Total Revenue - Standard	-	4,438,450	4,470,948	334,785	2,989,011	3,725,641	(736,630)	-20%	4,470,948
Expenditure - Standard									
<i>Governance and administration</i>	-	1,153,438	1,177,655	49,351	634,645	981,340	(346,695)	-35%	1,177,655
Executive and council	-	193,965	203,122	12,587	147,380	169,262	(21,881)	-13%	203,122
Budget and treasury office	-	732,956	723,493	21,823	282,911	602,887	(319,976)	-53%	723,493
Corporate services	-	226,517	251,040	14,941	204,354	209,191	(4,837)	-2%	251,040
<i>Community and public safety</i>	-	296,332	301,930	20,374	204,722	251,599	(46,877)	-19%	301,930
Community and social services	-	89,845	89,565	6,415	62,165	74,634	(12,469)	-17%	89,565
Sport and recreation	-	2,459	2,729	152	2,027	2,274	(247)	-11%	2,729
Public safety	-	157,293	159,293	10,085	101,240	132,739	(31,499)	-24%	159,293
Housing	-	41,363	44,998	3,397	35,603	37,496	(1,893)	-5%	44,998
Health	-	5,372	5,346	325	3,687	4,455	(768)	-17%	5,346
<i>Economic and environmental services</i>	-	187,397	182,046	13,930	139,345	151,699	(12,354)	-8%	182,046
Planning and development	-	34,796	37,655	2,331	22,463	31,378	(8,916)	-28%	37,655
Road transport	-	128,611	120,400	10,134	101,501	100,330	1,172	1%	120,400
Environmental protection	-	23,990	23,990	1,465	15,381	19,991	(4,610)	-23%	23,990
<i>Trading services</i>	-	2,041,278	2,075,872	163,530	1,480,333	1,729,825	(249,492)	-14%	2,075,872
Electricity	-	1,438,444	1,438,444	110,620	987,232	1,198,655	(211,423)	-18%	1,438,444
Water	-	402,198	400,498	36,336	326,331	333,735	(7,404)	-2%	400,498
Waste water management	-	122,748	136,082	9,097	98,755	113,397	(14,642)	-13%	136,082
Waste management	-	77,889	100,849	7,477	68,015	84,037	(16,023)	-19%	100,849
<i>Other</i>	-	13,085	13,085	921	9,292	10,903	(1,612)	-15%	13,085
Total Expenditure - Standard	-	3,691,530	3,750,588	248,107	2,468,336	3,125,365	(657,029)	-21%	3,750,588
Surplus/ (Deficit) for the year	-	746,920	720,360	86,679	520,675	600,276	(79,601)	-13%	720,360

FS172 Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M10 April

Description	2010/11	Budget Year 2011/12						YTD variance %	Full Year Forecast R'000
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000		
Revenue - Standard									
<i>Municipal governance and administration</i>	-	1,822,519	1,855,014	106,727	1,027,569	1,545,783	(518,214)	-34%	1,855,014
Executive and council	-	843	843	-	-	702	(702)	-100%	843
<i>Mayor and Council</i>		-	-	-	-	-	-		-
<i>Municipal Manager</i>		843	843	-	-	702	(702)	-100%	843
Budget and treasury office		1,787,940	1,820,435	105,714	1,017,055	1,516,968	(499,913)	-33%	1,820,435
Corporate services	-	33,736	33,736	1,013	10,514	28,112	(17,598)	-63%	33,736
<i>Human Resources</i>		4,785	4,785	573	3,541	3,987	(446)	-11%	4,785
<i>Information Technology</i>		1,900	1,900	0	14	1,584	(1,570)	-99%	1,900
<i>Property Services</i>		21,662	21,662	359	6,217	18,051	(11,834)	-66%	21,662
<i>Other Admin</i>		5,389	5,389	82	742	4,491	(3,748)	-83%	5,389
<i>Community and public safety</i>	-	42,608	40,466	1,200	11,311	33,720	(22,409)	-66%	40,466
Community and social services	-	8,368	8,317	294	4,303	6,930	(2,627)	-38%	8,317
<i>Libraries and Archives</i>		425	425	2	132	354	(223)	-63%	425
<i>Cemeteries & Crematoriums</i>		2,728	2,728	94	1,310	2,273	(963)	-42%	2,728
<i>Other Community</i>		3,192	3,192	17	698	2,660	(1,961)	-74%	3,192
<i>Other Social</i>		2,024	1,972	180	2,163	1,643	519	32%	1,972
Sport and recreation		482	482	38	387	402	(15)	-4%	482
Public safety	-	20,537	18,447	480	2,927	15,372	(12,445)	-81%	18,447
<i>Police</i>		8,371	6,281	459	2,424	5,234	(2,810)	-54%	6,281
<i>Fire</i>		560	560	21	503	467	36	8%	560
<i>Street Lighting</i>		11,605	11,605	-	-	9,671	(9,671)	-100%	11,605
Housing		12,948	12,948	387	3,693	10,790	(7,096)	-66%	12,948
Health	-	272	272	-	1	226	(226)	-100%	272
<i>Clinics</i>		-	-	-	-	-	-		-
<i>Ambulance</i>		-	-	-	-	-	-		-
<i>Other</i>		272	272	-	1	226	(226)	-100%	272
<i>Economic and environmental services</i>	-	17,418	12,545	535	4,474	10,454	(5,980)	-57%	12,545
Planning and development	-	7,369	7,369	451	3,760	6,141	(2,381)	-39%	7,369
<i>Economic Development/Planning</i>		401	401	451	3,760	334	3,425	1024%	401
<i>Town Planning/Building enforcement</i>		5,724	5,724	-	-	4,770	(4,770)	-100%	5,724
<i>Licensing & Regulation</i>		1,244	1,244	-	-	1,037	(1,037)	-100%	1,244
Road transport	-	2,119	2,119	65	665	1,765	(1,101)	-62%	2,119
<i>Roads</i>		1,026	1,026	-	12	855	(843)	-99%	1,026
<i>Parking Garages</i>		1,093	1,093	65	652	910	(258)	-28%	1,093
Environmental protection	-	7,930	3,058	19	49	2,548	(2,499)	-98%	3,058
<i>Pollution Control</i>		-	-	-	-	-	-		-
<i>Other</i>		7,930	3,058	19	49	2,548	(2,499)	-98%	3,058
<i>Trading services</i>	-	2,536,918	2,543,935	223,562	1,930,693	2,119,861	(189,168)	-9%	2,543,935
Electricity	-	1,590,042	1,597,060	91,699	1,095,641	1,330,830	(235,189)	-18%	1,597,060
<i>Electricity Distribution</i>		1,590,042	1,597,060	91,699	1,095,641	1,330,830	(235,189)	-18%	1,597,060
Water	-	602,055	602,055	73,704	522,979	501,692	21,287	4%	602,055
<i>Water Distribution</i>		602,055	602,055	73,704	522,979	501,692	21,287	4%	602,055
Waste water management	-	338,329	338,329	57,743	307,629	281,930	25,699	9%	338,329
<i>Sewerage</i>		338,329	338,329	57,743	307,629	281,930	25,699	9%	338,329
Waste management	-	6,491	6,491	417	4,444	5,409	(965)	-18%	6,491
<i>Solid Waste</i>		6,491	6,491	417	4,444	5,409	(965)	-18%	6,491
<i>Other</i>	-	18,988	18,988	2,761	14,963	15,823	(860)	-5%	18,988
Air Transport		308	308	26	319	257	62	24%	308
Markets		18,680	18,680	2,735	14,645	15,566	(922)	-6%	18,680
Total Revenue - Standard	-	4,438,450	4,470,948	334,785	2,989,011	3,725,641	(736,630)	-19.77%	4,470,948

FS172 Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M10 April

Description	2010/11	Budget Year 2011/12						YTD variance %	Full Year Forecast R'000
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000		
Expenditure - Standard									
Municipal governance and administration	-	1,153,438	1,177,655	49,351	634,645	981,340	(346,695)	-35%	1,177,655
Executive and council	-	193,965	203,122	12,587	147,380	169,262	(21,881)	-13%	203,122
<i>Mayor and Council</i>		106,338	115,495	11,986	146,401	96,242	50,159	52%	115,495
<i>Municipal Manager</i>		87,627	87,627	601	979	73,020	(72,041)	-99%	87,627
Budget and treasury office		732,956	723,493	21,823	282,911	602,887	(319,976)	-53%	723,493
Corporate services	-	226,517	251,040	14,941	204,354	209,191	(4,837)	-2%	251,040
<i>Human Resources</i>		32,644	32,900	2,268	25,421	27,416	(1,995)	-7%	32,900
<i>Information Technology</i>		64,178	63,878	2,035	44,153	53,230	(9,077)	-17%	63,878
<i>Property Services</i>		55,004	54,980	1,890	24,193	45,815	(21,622)	-47%	54,980
<i>Other Admin</i>		74,691	99,281	8,749	110,588	82,731	27,857	34%	99,281
Community and public safety	-	296,332	301,930	20,374	204,722	251,599	(46,877)	-19%	301,930
Community and social services	-	89,845	89,565	6,415	62,165	74,634	(12,469)	-17%	89,565
<i>Libraries and Archives</i>		18,935	17,270	1,279	12,322	14,391	(2,069)	-14%	17,270
<i>Cemeteries & Crematoriums</i>		9,372	10,300	573	6,165	8,583	(2,417)	-28%	10,300
<i>Other Community</i>		35,528	36,018	2,805	24,744	30,013	(5,270)	-18%	36,018
<i>Other Social</i>		26,010	25,978	1,758	18,933	21,647	(2,714)	-13%	25,978
Sport and recreation		2,459	2,729	152	2,027	2,274	(247)	-11%	2,729
Public safety	-	157,293	159,293	10,085	101,240	132,739	(31,499)	-24%	159,293
<i>Police</i>		96,479	98,479	6,389	63,363	82,062	(18,700)	-23%	98,479
<i>Fire</i>		52,055	52,055	3,545	33,475	43,377	(9,903)	-23%	52,055
<i>Street Lighting</i>		8,759	8,759	151	4,402	7,299	(2,897)	-40%	8,759
Housing		41,363	44,998	3,397	35,603	37,496	(1,893)	-5%	44,998
Health	-	5,372	5,346	325	3,687	4,455	(768)	-17%	5,346
<i>Other</i>		5,372	5,346	325	3,687	4,455	(768)	-17%	5,346
Economic and environmental services	-	187,397	182,046	13,930	139,345	151,699	(12,354)	-8%	182,046
Planning and development	-	34,796	37,655	2,331	22,463	31,378	(8,916)	-28%	37,655
<i>Economic Development/Planning</i>		8,939	11,300	-	-	9,416	(9,416)	-100%	11,300
<i>Town Planning/Building enforcement</i>		23,479	23,978	2,331	22,463	19,981	2,482	12%	23,978
<i>Licensing & Regulation</i>		2,378	2,378	-	-	1,982	(1,982)	-100%	2,378
Road transport	-	128,611	120,400	10,134	101,501	100,330	1,172	1%	120,400
<i>Roads</i>		127,273	119,062	10,006	100,103	99,215	888	1%	119,062
<i>Parking Garages</i>		1,338	1,338	129	1,398	1,115	283	25%	1,338
Environmental protection	-	23,990	23,990	1,465	15,381	19,991	(4,610)	-23%	23,990
<i>Pollution Control</i>		-	-	-	-	-	-	-	-
<i>Other</i>		23,990	23,990	1,465	15,381	19,991	(4,610)	-23%	23,990
Trading services	-	2,041,278	2,075,872	163,530	1,480,333	1,729,825	(249,492)	-14%	2,075,872
Electricity	-	1,438,444	1,438,444	110,620	987,232	1,198,655	(211,423)	-18%	1,438,444
<i>Electricity Distribution</i>		1,432,694	1,432,694	110,112	982,221	1,193,864	(211,643)	-18%	1,432,694
<i>Electricity Generation</i>		5,750	5,750	508	5,011	4,791	220	5%	5,750
Water	-	402,198	400,498	36,336	326,331	333,735	(7,404)	-2%	400,498
<i>Water Distribution</i>		402,198	400,498	36,336	326,331	333,735	(7,404)	-2%	400,498
Waste water management	-	122,748	136,082	9,097	98,755	113,397	(14,642)	-13%	136,082
<i>Sewerage</i>		122,748	136,082	9,097	98,755	113,397	(14,642)	-13%	136,082
Waste management	-	77,889	100,849	7,477	68,015	84,037	(16,023)	-19%	100,849
<i>Solid Waste</i>		77,889	100,849	7,477	68,015	84,037	(16,023)	-19%	100,849
Other	-	13,085	13,085	921	9,292	10,903	(1,612)	-15%	13,085
<i>Air Transport</i>		320	320	0	164	267	(103)	-38%	320
<i>Markets</i>		12,764	12,764	921	9,127	10,637	(1,509)	-14%	12,764
Total Expenditure - Standard	-	3,691,530	3,750,588	248,107	2,468,336	3,125,365	(657,029)	-21.02%	3,750,588
Surplus/ (Deficit) for the year	-	746,920	720,360	86,679	520,675	600,276	(79,601)	-13.26%	720,360

FS172 Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description [Insert departmental structure etc 3.]	2010/11	Budget Year 2011/12							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
City Manager	-	5,082	5,082	0	14	4,235	(4,221)	-100%	5,082
Corporate Services	-	8,504	8,504	693	4,818	7,086	(2,269)	-32%	8,504
Finance	-	665,887	665,887	84,634	588,759	554,883	33,876	6%	665,887
Community and Social Development	-	20,529	13,515	773	6,245	11,262	(5,017)	-45%	13,515
Economic Development and Planning	-	40,532	40,532	1,158	13,136	33,776	(20,640)	-61%	40,532
Fresh Produce Market	-	18,680	18,680	2,735	14,645	15,566	(922)	-6%	18,680
Infrastructural Services	-	337,857	337,857	57,707	306,926	281,536	25,390	9%	337,857
Water Services	-	602,055	602,055	73,704	522,979	501,692	21,287	4%	602,055
Miscellaneous Services	-	1,122,896	1,155,391	21,079	428,296	962,787	(534,491)	-56%	1,155,391
Regional Operations	-	-	-	-	-	-	-	-	-
Regional Operations - Bfn North	-	7,139	7,139	428	5,043	5,949	(906)	-15%	7,139
Regional Operations - Bfn South	-	4,060	4,060	156	1,811	3,383	(1,572)	-46%	4,060
Regional Operations - Botshabelo	-	3,448	3,448	17	698	2,873	(2,175)	-76%	3,448
Regional Operations - Thaba Nchu	-	134	134	-	-	111	(111)	-100%	134
Centlec (Pty) Ltd - Electricity	-	1,601,648	1,608,665	91,699	1,095,641	1,340,501	(244,860)	-18%	1,608,665
Total Revenue by Vote	-	4,438,450	4,470,948	334,785	2,989,011	3,725,641	(736,631)	(0)	4,470,948
Expenditure by Vote									
City Manager	-	120,874	111,656	4,709	77,226	93,043	(15,817)	-17%	111,656
Corporate Services	-	206,319	233,781	13,914	174,916	194,810	(19,894)	-10%	233,781
Finance	-	63,266	73,097	4,941	59,064	60,912	(1,848)	-3%	73,097
Community and Social Development	-	221,029	223,029	14,789	146,731	185,850	(39,119)	-21%	223,029
Economic Development and Planning	-	92,599	106,764	4,467	49,266	88,966	(39,700)	-45%	106,764
Fresh Produce Market	-	12,764	12,764	921	9,127	10,637	(1,509)	-14%	12,764
Infrastructural Services	-	75,803	75,803	9,168	90,211	63,167	27,044	43%	75,803
Water Services	-	349,913	349,913	33,105	291,786	291,583	203	0%	349,913
Miscellaneous Services	-	661,323	642,291	16,262	218,393	535,221	(316,828)	-59%	642,291
Regional Operations	-	4,028	4,939	418	8,336	4,115	4,220	103%	4,939
Regional Operations - Bfn North	-	145,479	151,079	13,562	137,052	125,895	11,157	9%	151,079
Regional Operations - Bfn South	-	146,698	159,848	10,426	102,003	133,201	(31,198)	-23%	159,848
Regional Operations - Botshabelo	-	94,552	103,162	6,926	75,452	85,965	(10,513)	(0)	103,162
Regional Operations - Thaba Nchu	-	49,678	55,258	3,727	37,139	46,047	(8,908)	(0)	55,258
Centlec (Pty) Ltd - Electricity	-	1,447,203	1,447,203	110,770	991,634	1,205,954	(214,320)	-18%	1,447,203
Total Expenditure by Vote	-	3,691,530	3,750,588	248,107	2,468,336	3,125,365	(657,030)	-21%	3,750,588
Surplus/ (Deficit) for the year	-	746,920	720,360	86,679	520,675	600,276	(79,601)	-13%	720,360

FS172 Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

Vote Description	2010/11	Budget Year 2011/12							
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000	YTD variance %	Full Year Forecast R'000
Revenue by Vote									
City Manager	-	5,082	5,082	0	14	4,235	(4,221)	-100%	5,082
City Manager	-	-	-	-	-	-	-	-	-
Operations	-	2	2	-	-	1	(1)	-100%	2
Information Technology and Management	-	1,900	1,900	0	14	1,584	(1,570)	-99%	1,900
Committee Services	-	-	-	-	-	-	-	-	-
Performance and Monitoring Evaluation	-	-	-	-	-	-	-	-	-
Anti Fraud and Corruption	-	-	-	-	-	-	-	-	-
Internal Audit	-	3,180	3,180	-	-	2,650	(2,650)	-100%	3,180
Corporate Services	-	8,504	8,504	693	4,818	7,086	(2,269)	-32%	8,504
Executive Director Administration	-	-	-	-	-	-	-	-	-
Human Resource Development	-	3,482	3,482	451	2,250	2,901	(651)	-22%	3,482
Human Resource Management	-	1,575	1,575	122	1,292	1,312	(20)	-2%	1,575
Office of the Speaker	-	-	-	-	-	-	-	-	-
Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
Labour Relations	-	-	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-	-	-	-
Facilities Management	-	3,448	3,448	120	1,276	2,873	(1,597)	-56%	3,448
Safety and Loss Control	-	-	-	-	-	-	-	-	-
Finance	-	665,887	665,887	84,634	588,759	554,883	33,876	6%	665,887
Property Rates	-	621,211	621,211	82,470	568,202	517,655	50,546	10%	621,211
Executive Director Administration	-	843	843	-	-	702	(702)	-100%	843
Financial Management	-	4,186	4,186	1	3	3,488	(3,485)	-100%	4,186
Supply Chain Management	-	1,274	1,274	1	123	1,061	(938)	-88%	1,274
Revenue Management	-	38,373	38,373	2,162	20,431	31,976	(11,545)	-36%	38,373
Community and Social Development	-	20,529	13,515	773	6,245	11,262	(5,017)	-45%	13,515
Executive Director Administration	-	-	-	-	-	-	-	-	-
Education and Library Services	-	250	250	2	140	209	(69)	-33%	250
Environmental Health Services	-	7,930	3,058	19	49	2,548	(2,499)	-98%	3,058
Emergency Services	-	560	560	21	503	467	36	8%	560
Traffic and Law Enforcement	-	9,464	7,374	525	3,076	6,145	(3,068)	-50%	7,374
Parks and Cemeteries	-	2,325	2,273	206	2,477	1,894	583	31%	2,273
Economic Development and Planning	-	40,532	40,532	1,158	13,136	33,776	(20,640)	-61%	40,532
Executive Director Administration	-	-	-	-	-	-	-	-	-
Planning	-	6,968	6,968	435	3,596	5,806	(2,210)	-38%	6,968
Economic Development	-	401	401	16	163	334	(171)	-51%	401
Property and Land Management	-	20,215	20,215	320	5,683	16,845	(11,162)	-66%	20,215
Housing	-	12,948	12,948	387	3,693	10,790	(7,096)	-66%	12,948
Fresh Produce Market	-	18,680	18,680	2,735	14,645	15,566	(922)	-6%	18,680
Market	-	18,680	18,680	2,735	14,645	15,566	(922)	-6%	18,680
Infrastructure Services	-	337,857	337,857	57,707	306,926	281,536	25,390	9%	337,857
Executive Director Administration	-	-	-	-	-	-	-	-	-
Fleet Services and Engineering Support	-	207	207	-	(0)	173	(173)	-100%	207
Roads and Storm Water	-	560	560	-	(0)	467	(467)	-100%	560
Water and Sanitation	-	53	53	-	0	44	(44)	-100%	53
Solid Waste Management	-	337,037	337,037	57,707	306,926	280,853	26,073	9%	337,037
Water Services	-	602,055	602,055	73,704	522,979	501,692	21,287	4%	602,055
Water	-	602,055	602,055	73,704	522,979	501,692	21,287	4%	602,055
Miscellaneous Services	-	1,122,896	1,155,391	21,079	428,296	962,787	(534,491)	-56%	1,155,391
Transfers, grants and subsidies	-	1,122,896	1,155,391	21,079	428,296	962,787	(534,491)	-56%	1,155,391
Regional Operations	-	-	-	-	-	-	-	-	-
Executive director administration	-	-	-	-	-	-	-	-	-
Regional Operations - Bfn North	-	7,139	7,139	428	5,043	5,949	(906)	-15%	7,139
Administrative support	-	-	-	-	-	-	-	-	-
Library and Information Services	-	39	39	-	-	32	(32)	-100%	39
Sports Development	-	-	-	-	-	-	-	-	-
Public Participation	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Human Settlements and Local Econ Dev	-	-	-	-	-	-	-	-	-
Financial and Corporate Support Services	-	-	-	-	-	-	-	-	-
Roads and Storm Water	-	466	466	-	12	388	(376)	-97%	466
Solid Waste Management	-	6,304	6,304	417	4,444	5,254	(809)	-15%	6,304
Water and Sanitation	-	330	330	11	586	275	311	113%	330
Regional Operations - Bfn South	-	4,060	4,060	156	1,811	3,383	(1,572)	-46%	4,060
Administrative support	-	-	-	-	-	-	-	-	-
Library and Information Services	-	146	146	-	-	122	(122)	-100%	146
Community and Social Services	-	3,207	3,207	132	1,694	2,673	(979)	-37%	3,207
Financial and Corporate Support Services	-	-	-	-	-	-	-	-	-
Roads and Storm Water	-	-	-	-	-	-	-	-	-
Solid Waste Management	-	-	-	-	-	-	-	-	-
Water and Sanitation	-	706	706	24	117	588	(471)	-80%	706
Regional Operations - Botshabelo	-	3,448	3,448	17	698	2,873	(2,175)	-76%	3,448
Administrative support	-	-	-	-	-	-	-	-	-
Emergency and Disaster Management Services	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-
Roads and Storm Water	-	-	-	-	-	-	-	-	-
Water and Sanitation	-	-	256	-	-	214	(214)	-100%	256
Fleet Management Services	-	256	0	-	-	0	(0)	-100%	0
Solid Waste Management	-	-	-	-	-	-	-	-	-
Community and Social Development	-	3,192	3,192	17	698	2,660	(1,961)	-74%	3,192
Human Settlements and Local Econ Dev	-	-	-	-	-	-	-	-	-
Financial and Corporate Support Services	-	-	-	-	-	-	-	-	-
Regional Operations - Thaba Nchu	-	134	134	-	-	111	(111)	-100%	134
Administrative support	-	-	-	-	-	-	-	-	-
Emergency and Disaster Management Services	-	-	-	-	-	-	-	-	-
Technical Services	-	-	-	-	-	-	-	-	-
Water and Sanitation	-	134	-	-	-	-	-	-	-
Solid Waste Management	-	-	134	-	-	111	(111)	-100%	134
Community and Social Development	-	-	-	-	-	-	-	-	-
Human Settlements and Local Econ Dev	-	-	-	-	-	-	-	-	-
Financial and Corporate Support Services	-	-	-	-	-	-	-	-	-
Centlec (Pty) Ltd - Electricity	-	1,601,648	1,608,665	91,699	1,095,641	1,340,501	(244,860)	-18%	1,608,665
Board of Directors	-	-	-	-	-	-	-	-	-
Company Secretary	-	-	-	-	-	-	-	-	-
Chief Executive Officer	-	-	-	-	-	-	-	-	-
Finance	-	1,571,304	1,578,321	91,691	1,095,389	1,315,215	(219,826)	-17%	1,578,321
Corporate Services	-	3,569	3,569	6	49	2,974	(2,924)	-98%	3,569
Engineering	-	-	-	-	-	-	-	-	-
Customer Services	-	5,481	5,481	0	166	4,567	(4,401)	-96%	5,481
Design and Development	-	4,540	4,540	-	-	3,783	(3,783)	-100%	4,540
Distribution	-	5,150	5,150	1	38	4,292	(4,254)	-99%	5,150
Streetslights	-	11,605	11,605	-	-	9,671	(9,671)	-100%	11,605
Total Revenue by Vote	-	4,438,450	4,470,948	334,785	2,989,011	3,725,641	(736,631)	-19.77%	4,470,948

Expenditure by Vote									
City Manager	-	120,874	111,656	4,709	77,226	93,043	(15,177)	-17%	111,656
City Manager		8,679	9,659	327	6,161	8,049	(1,887)	-23%	9,659
Operations		16,527	11,810	595	9,270	9,841	(572)	-6%	11,810
Information Technology and Management		64,178	63,878	2,035	44,153	53,230	(9,077)	-17%	63,878
Committee Services		11,129	10,629	736	7,950	8,857	(908)	-10%	10,629
Performance and Monitoring Evaluation		11,054	6,374	255	2,407	5,311	(2,904)	-55%	6,374
Anti Fraud and Corruption		4,690	4,690	337	3,245	3,908	(663)	-17%	4,690
Internal Audit		4,617	4,617	424	4,041	3,847	194	5%	4,617
Corporate Services	-	206,319	233,781	13,914	174,916	194,810	(19,894)	-10%	233,781
Executive Director Administration		3,688	9,342	601	5,934	7,785	(1,851)	-24%	9,342
Human Resource Development		11,580	11,580	832	9,201	9,649	(448)	-5%	11,580
Human Resource Management		19,900	20,000	1,387	15,707	16,666	(959)	-6%	20,000
Office of the Speaker		67,282	67,694	4,158	52,384	56,409	(4,025)	-7%	67,694
Office of the Executive Mayor		39,056	39,143	2,905	29,329	32,618	(3,289)	-10%	39,143
Labour Relations		3,593	3,593	183	2,138	2,994	(856)	-29%	3,593
Communications		4,203	20,162	312	16,599	16,801	(202)	-1%	20,162
Legal Services		4,280	4,280	104	4,184	3,567	617	17%	4,280
Facilities Management		51,108	56,358	3,340	38,357	46,963	(8,606)	-18%	56,358
Safety and Loss Control		1,628	1,628	92	1,083	1,357	(274)	-20%	1,628
Finance	-	63,266	73,097	4,941	59,064	60,912	(1,848)	-3%	73,097
Property Rates		-	-	-	-	-	-	-	-
Executive Director Administration		8,026	8,026	673	7,011	6,688	323	5%	8,026
Financial Management		7,807	7,807	580	5,800	6,505	(705)	-11%	7,807
Supply Chain Management		10,363	10,755	909	8,287	8,962	(675)	-8%	10,755
Revenue Management		37,070	46,509	2,779	37,965	38,756	(791)	-2%	46,509
Community and Social Development	-	221,029	223,029	14,789	146,731	185,850	(39,119)	-21%	223,029
Executive Director Administration		4,436	4,436	323	2,742	3,696	(954)	-26%	4,436
Education and Library Services		14,040	14,040	1,022	9,714	11,700	(1,986)	-17%	14,040
Environmental Health Services		25,755	25,755	1,588	16,648	21,462	(4,814)	-22%	25,755
Emergency Services		52,055	52,055	3,545	33,475	43,377	(9,902)	-23%	52,055
Traffic and Law Enforcement		97,817	99,817	6,518	64,761	83,177	(18,417)	-22%	99,817
Parks and Cemeteries		26,926	26,926	1,794	19,391	22,437	(3,046)	-14%	26,926
Economic Development and Planning	-	92,599	106,764	4,467	49,266	88,966	(39,700)	-45%	106,764
Executive Director Administration		4,271	7,021	349	2,759	5,851	(3,091)	-53%	7,021
Planning		25,857	31,137	1,577	15,964	25,947	(9,983)	-38%	31,137
Economic Development		8,939	11,438	755	6,499	9,531	(3,033)	-32%	11,438
Property and Land Management		37,726	37,726	523	9,851	31,437	(21,586)	-69%	37,726
Housing		15,806	19,441	1,265	14,193	16,200	(2,007)	-12%	19,441
Fresh Produce Market	-	12,764	12,764	921	9,127	10,637	(1,509)	-14%	12,764
Market		12,764	12,764	921	9,127	10,637	(1,509)	-14%	12,764
Infrastructural Services	-	75,803	75,803	9,168	90,211	63,167	27,044	43%	75,803
Executive Director Administration		3,332	3,332	268	1,943	2,776	(834)	-30%	3,332
Fleet Services and Engineering Support		17,994	17,994	5,289	55,489	14,994	40,494	270%	17,994
Roads and Storm Water		15,642	15,642	519	5,635	13,034	(7,400)	-57%	15,642
Water and Sanitation		16,407	16,407	1,622	11,175	13,672	(2,497)	-18%	16,407
Solid Waste Management		22,428	22,428	1,470	15,969	18,690	(2,720)	-15%	22,428
Water Services	-	349,913	349,913	33,105	291,786	291,583	203	0%	349,913
Water		349,913	349,913	33,105	291,786	291,583	203	0%	349,913
Miscellaneous Services	-	661,323	642,291	16,262	218,393	535,221	(316,828)	-59%	642,291
Transfers, grants and subsidies		661,323	642,291	16,262	218,393	535,221	(316,828)	-59%	642,291
Regional Operations	-	4,028	4,939	418	8,336	4,115	4,220	103%	4,939
Executive director administration		4,028	4,939	418	8,336	4,115	4,220	103%	4,939
Regional Operations - Bfn North	-	145,479	151,079	13,562	137,052	125,895	11,157	9%	151,079
Administrative support		1,548	1,548	98	978	1,290	(312)	-24%	1,548
Library and Information Services		1,547	1,547	76	757	1,289	(532)	-41%	1,547
Sports Development		358	358	9	86	299	(213)	-71%	358
Public Participation		-	-	-	-	-	-	-	-
Parks		6,268	6,268	272	2,238	5,223	(2,985)	-57%	6,268
Human Settlements and Local Econ Dev		2,668	2,668	370	3,860	2,224	1,637	74%	2,668
Financial and Corporate Support Services		4,611	4,611	333	2,762	3,842	(1,080)	-28%	4,611
Roads and Storm Water		42,719	42,719	6,274	62,114	35,598	26,516	74%	42,719
Solid Waste Management		29,162	34,762	2,790	28,952	28,968	(16)	0%	34,762
Water and Sanitation		56,598	56,598	3,340	35,305	47,163	(11,858)	-25%	56,598
Regional Operations - Bfn South	-	146,698	159,848	10,426	102,003	133,201	(31,198)	-23%	159,848
Administrative support		1,953	1,953	155	2,256	1,627	629	39%	1,953
Library and Information Services		4,761	4,761	279	2,906	3,967	(1,061)	-27%	4,761
Community and Social Services		31,572	31,572	2,293	21,959	26,309	(4,350)	-17%	31,572
Financial and Corporate Support Services		5,120	5,120	355	3,614	4,267	(653)	-15%	5,120
Roads and Storm Water		35,321	36,971	1,322	11,845	30,808	(18,963)	-62%	36,971
Solid Waste Management		14,964	23,464	1,586	13,790	19,553	(5,762)	-29%	23,464
Water and Sanitation		53,007	56,007	4,438	45,632	46,671	(1,039)	-2%	56,007
Regional Operations - Botshabelo	-	94,552	103,162	6,926	75,452	85,965	(10,513)	-12%	103,162
Administrative support		3,503	3,503	284	2,698	2,919	(221)	-8%	3,503
Emergency and Disaster Management Services		-	-	-	-	-	-	-	-
Administration		-	-	-	-	-	-	-	-
Roads and Storm Water		22,621	23,771	749	13,428	19,808	(6,381)	-32%	23,771
Water and Sanitation		26,608	32,458	2,217	24,639	27,047	(2,408)	-9%	32,458
Fleet Management Services		-	-	-	-	-	-	-	-
Solid Waste Management		12,402	14,012	1,069	9,894	11,676	(1,782)	-15%	14,012
Community and Social Development		14,476	14,476	1,496	13,338	12,063	1,275	11%	14,476
Human Settlements and Local Econ Dev		7,639	7,639	528	5,520	6,365	(846)	-13%	7,639
Financial and Corporate Support Services		7,303	7,303	584	5,936	6,086	(150)	-2%	7,303
Regional Operations - Thaba Nchu	-	49,678	55,258	3,727	37,139	46,047	(8,908)	-19%	55,258
Administrative support		2,985	2,985	175	2,235	2,487	(253)	-10%	2,985
Emergency and Disaster Management Services		-	-	-	-	-	-	-	-
Technical Services		10,970	11,770	1,141	7,081	9,808	(2,726)	-28%	11,770
Water and Sanitation		19,135	22,765	1,218	15,274	18,970	(3,696)	-19%	22,765
Solid Waste Management		4,953	6,103	411	4,203	5,086	(882)	-17%	6,103
Community and Social Development		3,724	3,724	273	2,802	3,103	(301)	-10%	3,724
Human Settlements and Local Econ Dev		4,202	4,202	289	3,195	3,502	(306)	-9%	4,202
Financial and Corporate Support Services		3,709	3,709	220	2,348	3,091	(743)	-24%	3,709
Centlec (Pty) Ltd - Electricity	-	1,447,203	1,447,203	110,770	991,634	1,205,954	(214,320)	-18%	1,447,203
Board of Directors		7,293	7,293	7	1,485	6,078	(4,593)	-76%	7,293
Company Secretary		9,021	9,021	-	1,746	7,517	(5,771)	-77%	9,021
Chief Executive Officer		23,611	23,611	27,985	98,292	19,675	78,618	400%	23,611
Finance		233,496	233,496	8,426	53,349	194,572	(141,223)	-73%	233,496
Corporate Services		34,279	34,279	1,253	16,449	28,565	(12,116)	-42%	34,279
Engineering		8,165	8,165	699	6,311	6,804	(493)	-7%	8,165
Customer Services		34,076	34,076	2,851	28,686	28,396	290	1%	34,076
Design and Development		13,125	13,125	582	9,457	10,937	(1,480)	-14%	13,125
Distribution		1,075,378	1,075,378	68,818	771,458	896,113	(124,655)	-14%	1,075,378
Streetlights		8,759	8,759	151	4,402	7,299	(2,897)	-40%	8,759
Total Expenditure by Vote	-	3,691,530	3,750,588	248,107	2,468,336	3,125,365	(657,030)	-21.02%	3,750,588
Surplus/ (Deficit) for the year	-	746,920	720,360	86,679	520,675	600,276	(79,601)	-13.26%	720,360

FS172 Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	2010/11	Budget Year 2011/12							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	396,843	445,409	445,409	38,519	393,111	371,159	21,952	6%	445,409
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,130,497	1,409,096	1,409,096	91,691	1,095,352	1,174,200	(78,848)	-7%	1,409,096
Service charges - water revenue	406,242	445,979	445,979	34,492	366,795	371,635	(4,839)	-1%	445,979
Service charges - sanitation revenue	145,974	161,956	161,956	14,065	137,070	134,958	2,113	2%	161,956
Service charges - refuse revenue	5,343	6,377	6,377	415	4,415	5,314	(899)	-17%	6,377
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	34,858	23,722	23,673	1,261	12,065	19,727	(7,661)	-39%	23,673
Interest earned - external investments	13,115	32,336	23,936	1,767	11,679	19,946	(8,267)	-41%	23,936
Interest earned - outstanding debtors	42,622	31,588	31,588	2,135	20,074	26,322	(6,249)	-24%	31,588
Dividends received	-	-	-	-	-	-	-	-	-
Fines	1,642	6,449	4,359	417	1,974	3,632	(1,658)	-46%	4,359
Licences and permits	203	569	569	36	289	474	(185)	-39%	569
Agency services	-	20,124	20,374	-	-	16,977	(16,977)	-100%	20,374
Transfers recognised - operational	537,300	560,857	572,282	136,604	549,291	476,883	72,408	15%	572,282
Other revenue	86,782	699,025	716,792	13,383	396,309	597,303	(200,993)	-34%	716,792
Gains on disposal of PPE	117	38	36	-	-	30	(30)	-100%	36
Total Revenue (excluding capital transfers and contributions)	2,801,538	3,843,525	3,862,426	334,785	2,988,425	3,218,560	(230,135)	-7%	3,862,426
Expenditure By Type									
Employee related costs	765,829	886,816	886,816	69,401	680,271	738,984	(58,713)	-8%	886,816
Remuneration of councillors	22,626	43,690	43,690	3,384	34,806	36,406	(1,601)	-4%	43,690
Debt impairment	217,844	150,327	150,327	10,481	104,806	125,268	(20,462)	-16%	150,327
Depreciation & asset impairment	288,056	200,299	200,299	11,447	114,436	166,909	(52,474)	-31%	200,299
Finance charges	68,965	39,953	39,953	248	3,309	33,293	(29,984)	-90%	39,953
Bulk purchases	1,008,917	1,260,365	1,260,365	91,610	954,281	1,050,262	(95,982)	-9%	1,260,365
Other materials	93,253	216,941	221,941	7,853	78,405	184,943	(106,538)	-58%	221,941
Contracted services	115,600	171,687	192,787	41,685	236,650	160,649	76,000	47%	192,787
Transfers and grants	8,185	2,159	2,159	62	1,680	1,799	(119)	-7%	2,159
Other expenditure	263,129	719,292	752,251	11,938	259,694	626,851	(367,157)	-59%	752,251
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	2,852,404	3,691,530	3,750,588	248,107	2,468,336	3,125,365	(657,029)	-21%	3,750,588
Surplus/(Deficit)									
Transfers recognised - capital	(50,866)	151,995	111,838	86,679	520,089	93,194	426,895	0	111,838
Contributions recognised - capital	351,546	571,745	585,341	-	5,000	487,765	(482,765)	(0)	585,341
Contributed assets	-	23,181	23,181	-	-	19,317	(19,317)	(0)	23,181
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	300,680	746,920	720,360	86,679	525,089	600,276			720,360
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	300,680	746,920	720,360	86,679	525,089	600,276			720,360
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	300,680	746,920	720,360	86,679	525,089	600,276			720,360
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	300,680	746,920	720,360	86,679	525,089	600,276			720,360

FS172 Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M10 April

Vote Description	2010/11	Budget Year 2011/12							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
City Manager	5	4,000	4,000	130	1,998	3,333	(1,335)	-40%	4,000
Corporate Services	-	-	-	-	-	-	-	-	-
Finance	-	7,000	6,400	-	3,034	5,333	(2,299)	-43%	6,400
Community and Social Development	197	3,500	2,000	-	-	1,667	(1,667)	-100%	2,000
Economic Development and Planning	87	19,000	15,000	-	-	12,500	(12,500)	-100%	15,000
Fresh Produce Market	-	-	-	-	-	-	-	-	-
Infrastructural Services	246,068	147,763	115,718	9,535	45,470	96,428	(50,958)	-53%	115,718
Water Services	-	75,363	69,283	6,333	36,631	57,734	(21,103)	-37%	69,283
Miscellaneous Services	-	-	-	-	-	-	-	-	-
Regional Operations	-	-	-	-	-	-	-	-	-
Regional Operations - Bfn North	-	-	-	-	-	-	-	-	-
Regional Operations - Bfn South	-	-	-	-	-	-	-	-	-
Regional Operations - Botshabelo	-	2,689	3,803	-	1,144	3,169	(2,025)	-64%	3,803
Regional Operations - Thaba Nchu	-	-	-	-	-	-	-	-	-
Centlec (Pty) Ltd - Electricity	19,960	110,565	110,565	1,470	68,212	92,134	(23,922)	-26%	110,565
Total Capital Multi-year expenditure	266,318	369,881	326,769	17,468	156,489	272,296	(115,808)	-43%	326,769
Single Year expenditure appropriation									
City Manager	525	35	35	-	18	29	(11)	-37%	35
Corporate Services	-	41,533	43,085	60	3,204	35,903	(32,699)	-91%	43,085
Finance	4,597	2,000	2,000	-	18	1,667	(1,648)	-99%	2,000
Community and Social Development	5,998	18,173	21,924	1,063	11,778	18,269	(6,491)	-36%	21,924
Economic Development and Planning	6,734	60,686	61,669	58	21,570	51,388	(29,818)	-58%	61,669
Fresh Produce Market	-	1,150	3,670	-	490	3,058	(2,568)	-84%	3,670
Infrastructural Services	132,006	253,218	272,164	7,680	148,030	226,794	(78,764)	-35%	272,164
Water Services	22,351	20,815	20,815	-	6,097	17,345	(11,248)	-65%	20,815
Miscellaneous Services	-	-	-	-	-	-	-	-	-
Regional Operations	-	-	-	-	-	-	-	-	-
Regional Operations - Bfn North	-	19,300	9,087	-	1,181	7,572	(6,391)	-84%	9,087
Regional Operations - Bfn South	-	666	8,138	862	7,447	6,782	665	10%	8,138
Regional Operations - Botshabelo	-	1,018	1,018	-	869	848	20	2%	1,018
Regional Operations - Thaba Nchu	-	2,236	3,236	-	2,290	2,697	(406)	-15%	3,236
Centlec (Pty) Ltd - Electricity	20,206	33,437	41,437	2,374	25,598	34,530	(8,931)	-26%	41,437
Total Capital single-year expenditure	192,417	454,266	488,277	12,097	228,590	406,882	(178,291)	-44%	488,277
Total Capital Expenditure	458,735	824,147	815,046	29,565	385,079	679,178	(294,099)	-43%	815,046
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	5,122	94,717	91,736	193	9,457	76,443	(66,987)	-88%	91,736
Executive and council	23	-	1,067	-	1,181	889	292	33%	1,067
Budget and treasury office	4,597	9,000	3,400	-	3,041	2,833	208	7%	3,400
Corporate services	503	85,717	87,269	193	5,235	72,721	(67,487)	-93%	87,269
<i>Community and public safety</i>	11,164	28,817	27,817	1,925	22,902	23,180	(278)	-1%	27,817
Community and social services	200	-	2,373	862	9,357	1,977	7,380	373%	2,373
Sport and recreation	2,955	8,002	8,002	-	1,428	6,668	(5,240)	-79%	8,002
Public safety	2,743	20,291	16,791	1,063	11,668	13,992	(2,324)	-17%	16,791
Housing	5,266	484	611	-	449	509	(60)	-12%	611
Health	-	40	40	-	-	33	(33)	-100%	40
<i>Economic and environmental services</i>	304,090	305,410	321,876	2,725	124,761	268,219	(143,458)	-53%	321,876
Planning and development	1,555	67,458	64,851	58	21,240	54,040	(32,800)	-61%	64,851
Road transport	302,238	236,569	250,497	2,667	103,434	208,739	(105,305)	-50%	250,497
Environmental protection	298	1,383	6,528	-	87	5,439	(5,353)	-98%	6,528
<i>Trading services</i>	138,359	394,054	369,947	24,722	227,470	308,277	(80,808)	-26%	369,947
Electricity	40,167	144,002	152,002	3,844	93,810	126,663	(32,853)	-26%	152,002
Water	22,351	96,178	90,098	6,333	42,728	75,079	(32,350)	-43%	90,098
Waste water management	70,278	145,925	119,904	14,545	90,373	99,916	(9,543)	-10%	119,904
Waste management	5,563	7,948	7,944	-	558	6,619	(6,061)	-92%	7,944
<i>Other</i>	-	1,150	3,670	-	490	3,058	(2,568)	-84%	3,670
Total Capital Expenditure - Standard Classification	458,735	824,147	815,046	29,565	385,079	679,178	(294,099)	-43%	815,046
Funded by:									
National Government	333,489	545,231	542,347	6,443	238,960	451,938	(212,978)	-47%	542,347
Provincial Government	16,303	25,131	36,466	1,099	20,217	30,387	(10,171)	-33%	36,466
District Municipality	298	1,383	6,528	-	1,326	5,439	(4,114)	-76%	6,528
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	350,090	571,745	585,341	7,542	260,502	487,765	(227,263)	-47%	585,341
Public contributions & donations	13,195	23,181	23,181	537	13,107	19,317	(6,210)	-32%	23,181
Borrowing	22,259	110,547	71,856	16,741	58,242	59,877	(1,635)	-3%	71,856
Internally generated funds	73,190	118,675	134,669	4,745	53,227	112,219	(58,992)	-53%	134,669
Total Capital Funding	458,735	824,147	815,046	29,565	385,079	679,178	(294,099)	-43%	815,046

FS172 Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M10 April

Vote Description	2010/11	Budget Year 2011/12							
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000	YTD variance %	Full Year Forecast R'000
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
City Manager	5	4,000	4,000	130	1,998	3,333	(1,335)	-40%	4,000
Information Technology and Management	-	4,000	4,000	130	1,998	3,333	(1,335)	-40%	4,000
Corporate Services									
Finance	-	7,000	6,400	-	3,034	5,333	(2,299)	-43%	6,400
Property Rates	-	-	-	-	-	-	-	-	-
Executive Director Administration	-	-	-	-	-	-	-	-	-
Financial Management	-	7,000	6,400	-	3,034	5,333	(2,299)	-43%	6,400
Supply Chain Management	-	-	-	-	-	-	-	-	-
Revenue Management	-	-	-	-	-	-	-	-	-
Community and Social Development	197	3,500	2,000	-	-	1,667	(1,667)	-100%	2,000
Executive Director Administration	-	-	-	-	-	-	-	-	-
Education and Library Services	-	-	-	-	-	-	-	-	-
Environmental Health Services	-	-	-	-	-	-	-	-	-
Emergency Services	-	-	-	-	-	-	-	-	-
Traffic and Law Enforcement	-	3,500	2,000	-	-	1,667	(1,667)	-100%	2,000
Parks and Cemeteries	197	-	-	-	-	-	-	-	-
Economic Development and Planning	87	19,000	15,000	-	-	12,500	(12,500)	-100%	15,000
Executive Director Administration	-	-	-	-	-	-	-	-	-
Planning	-	19,000	15,000	-	-	12,500	(12,500)	-100%	15,000
Economic Development	87	-	-	-	-	-	-	-	-
Property and Land Management	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Infrastructural Services	246,068	147,763	115,718	9,535	45,470	96,428	(50,958)	-53%	115,718
Executive Director Administration	180,016	-	-	-	-	-	-	-	-
Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
Roads and Storm Water	19,906	56,500	58,444	1,418	11,471	48,701	(37,230)	-76%	58,444
Water and Sanitation	44,646	84,213	50,224	8,117	33,440	41,852	(8,412)	-20%	50,224
Solid Waste Management	1,500	7,050	7,050	-	558	5,875	(5,316)	-90%	7,050
Water Services	-	75,363	69,283	6,333	36,631	57,734	(21,103)	-37%	69,283
Water	-	75,363	69,283	6,333	36,631	57,734	(21,103)	-37%	69,283
Miscellaneous Services									
Transfers, grants and subsidies	-	-	-	-	-	-	-	-	-
Regional Operations									
Executive Director administration	-	-	-	-	-	-	-	-	-
Regional Operations - Bfn North									
Regional Operations - Bfn South									
Regional Operations - Botshabelo	-	2,689	3,803	-	1,144	3,169	(2,025)	-64%	3,803
Fleet Management Services	-	-	114	-	-	95	(95)	-100%	114
Solid Waste Management	-	-	1,000	-	-	833	(833)	-100%	1,000
Community and Social Development	-	2,689	2,689	-	1,144	2,241	(1,097)	-49%	2,689
Centlec (Pty) Ltd - Electricity	19,960	110,565	110,565	1,470	68,212	92,134	(23,922)	-26%	110,565
Engineering	19,960	-	-	-	-	-	-	-	-
Customer Services	-	-	-	-	-	-	-	-	-
Design and Development	-	40,340	40,340	1,371	27,365	33,615	(6,250)	-19%	40,340
Distribution	-	70,225	70,225	99	40,846	58,518	(17,672)	-30%	70,225
Streetslights	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	266,318	369,881	326,769	17,468	156,489	272,296	(115,808)	-43%	326,769

FS172 Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April

Description	2010/11	Budget Year 2011/12			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	47,571	7,460	7,460	6,708	7,460
Call investment deposits	198,895	260,000	424,636	300,170	424,636
Consumer debtors	342,569	412,133	318,882	698,686	318,882
Other debtors	130,479	91,711	91,711	142,519	91,711
Current portion of long-term receivables	11,250	19,149	19,149	13,307	19,149
Inventory	43,245	51,243	51,243	60,475	51,243
Total current assets	774,009	841,696	913,082	1,221,865	913,082
Non current assets					
Long-term receivables	2,498	10,628	10,628	13,850	10,628
Investments	12	10	10	12	10
Investment property	42,449	-	-	-	-
Investments in Associate	-	-	-	-	-
Property, plant and equipment	4,253,960	5,536,343	5,527,243	6,061,943	5,527,243
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	13,024	-	-	-	-
Other non-current assets	-	-	-	-	-
Total non current assets	4,311,943	5,546,981	5,537,881	6,075,804	5,537,881
TOTAL ASSETS	5,085,952	6,388,677	6,450,963	7,297,669	6,450,963
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	1,287	18,121	18,121	6,784	18,121
Consumer deposits	73,795	74,857	74,857	76,694	74,857
Trade and other payables	893,838	613,537	478,311	799,128	478,311
Provisions	-	-	-	-	-
Total current liabilities	968,920	706,515	571,289	882,607	571,289
Non current liabilities					
Borrowing	20,163	118,426	79,735	27,137	79,735
Provisions	486,402	426,278	426,278	484,493	426,278
Total non current liabilities	506,565	544,704	506,013	511,630	506,013
TOTAL LIABILITIES	1,475,486	1,251,219	1,077,302	1,394,237	1,077,302
NET ASSETS	3,610,466	5,137,459	5,373,661	5,903,432	5,373,661
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2,033,996	4,464,936	4,701,139	5,220,186	4,701,139
Reserves	1,576,470	672,522	672,522	683,245	672,522
TOTAL COMMUNITY WEALTH/EQUITY	3,610,466	5,137,459	5,373,661	5,903,432	5,373,661

FS172 Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April

Description	2010/11	Budget Year 2011/12							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	2,297,511	2,893,771	4,775,331	114,938	1,282,244	3,979,283	#####	-68%	4,775,331
Government - operating	458,136	560,857	560,857	-	517,685	467,362	50,323	11%	560,857
Government - capital	422,087	470,656	470,656	-	459,922	392,198	67,724	17%	470,656
Interest	30,837	52,288	55,524	221	3,710	46,268	(42,558)	-92%	55,524
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(2,648,022)	(2,976,903)	(4,835,506)	(135,392)	(1,648,093)	(4,029,428)	#####	59%	(4,835,506)
Finance charges	(1,483)	(18,657)	(3,655)	(160)	(2,425)	(3,046)	(620)	20%	(3,655)
Transfers and Grants	(2,033)	(2,159)	(2,159)	(33)	(1,335)	(1,799)	(464)	26%	(2,159)
NET CASH FROM/(USED) OPERATING ACTIVITIES	557,034	979,854	1,021,048	(20,425)	611,708	850,839	(239,131)	-28%	1,021,048
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	2,656	38	38	-	-	31	(31)	-100%	38
Decrease (Increase) in non-current debtors	9,060	(2,305)	4,298	-	-	3,581	(3,581)	-100%	4,298
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(260,000)	2,036	-	2,036	1,697	339	20%	2,036
Payments									
Capital assets	(273,991)	(807,664)	(699,126)	(29,606)	(352,596)	(582,582)	(229,986)	39%	(699,126)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(262,275)	(1,069,931)	(692,754)	(29,606)	(350,560)	(577,272)	(226,713)	39%	(692,754)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17,174	110,547	71,855	-	12,930	59,877	(46,947)	-78%	71,855
Increase (decrease) in consumer deposits	10,319	6,000	6,000	142	1,374	5,000	(3,626)	-73%	6,000
Payments									
Repayment of borrowing	(122,998)	(17,133)	(14,133)	(293)	(1,355)	(11,777)	(10,422)	88%	(14,133)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(95,505)	99,414	63,722	(151)	12,949	53,100	40,151	76%	63,722
NET INCREASE/ (DECREASE) IN CASH HELD	199,253	9,336	392,016	(50,183)	274,097	326,667			392,016
Cash/cash equivalents at beginning:	47,212	20,101	32,781		32,781	20,101			32,781
Cash/cash equivalents at month/year end:	246,466	29,437	424,797		306,878	346,768			424,797

FS172 Mangaung - Supporting Table SC1 Material variance explanations - M10 April

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R'000		
Revenue By Source			
Property Rates	21,952	On target	No remedial steps required
Electricity Revenue	(78,848)	Seasonal fluctuation and no pre-paid electricity billed	No remedial steps required
Water Revenue	(4,839)	On target	No remedial steps required
Sanitation Revenue	2,113	On target	No remedial steps required
Rental of Facilities and Equipment	(7,661)	Low demand	
Interest earned - external investments	(8,267)	Low investment balance and interest rate	No remedial steps required
Interest earned -outstanding debtors	(6,249)	Lower interest rate for a longer period than anticipated	No remedial steps required
Fines	(1,658)	Less traffic fines collected	
Other Revenue	(200,993)	Less collected on various revenue items, non availability of entity's figures and non cash as well as GRAP issues only accounted for at year end	
Transfers recognised - operational	72,408	Equitable share received in advance	No remedial steps required
Expenditure By Type			
Employee related cost	(58,713)	Vacancies not filled	Awaiting finalization of the organogram
Depreciation and asset impairment	(52,474)	Under spending on capital projects	Provision adjustment to be made at year-end
Debt impairment	(20,462)	Impairment not accrued by Centlec	
Bulk Purchases	(95,982)	Seasonal fluctuation and late payment of electricity	No remedial steps required
Finance charges	(29,984)	New external loan not yet taken up in full and only payable in December 2011 and July 2012	No remedial steps required
Other materials (Repairs and maintenance)	(106,538)	Under spending of projects and late payment of suppliers	
Contracted services	76,000	Over spending of projects	Addressed with the adjustments budget
Other expenditure	(367,157)	Under spending and late payment of suppliers and GRAP related issues only accounted for at year end	
Capital Expenditure			
Capital Expenditure Projects in total	(294,099)	Under spending of projects and slow phasing in of projects and late payments to contractors.	
Cash Flow			
Ratepayers and other	(2,697,039)	Non availability of Centlec's cashflow	
Government - Operating Grants	50,323	Fuel levy and other grants received in advance	No remedial steps required
Government - Capital Grants	67,724	USDG and other grants received in advance for the year	No remedial steps required
Suppliers and employees	(2,381,334)	Non availability of Centlec's cashflow	
Municipal Entities			
Revenue	(244,860)	Seasonal Fluctuation and non accounting for pre-paid electricity	
Operating expenditure	(214,320)	Under spending and late payment of suppliers	
Capital expenditure	(32,853)	Under spending and late payment of suppliers	

FS172 Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	2010/11	Budget Year 2011/12			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Percentage						
<u>Borrowing Management</u>						
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets	0.4%	1.9%	1.2%	0.4%	1.2%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	12.5%	6.5%	6.4%	4.8%	6.4%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	4.9%	13.4%	34.8%	15.1%	8.8%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	25.4%	14.6%	10.7%	14.1%	10.7%
Gearing	Long Term Borrowing/ Funds & Reserves	1.3%	17.6%	11.9%	4.0%	11.9%
<u>Liquidity</u>						
Current Ratio 1	Current assets/current liabilities	79.9%	119.1%	159.8%	138.4%	159.8%
Liquidity Ratio	Monetary Assets/Current Liabilities	25.4%	37.9%	75.6%	34.8%	75.6%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		97.5%	93.2%	90.4%	97.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.4%	13.9%	11.4%	29.1%	11.4%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	95.0%	95.0%	95.0%	90.0%	95.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions		5.0%	55.0%	53.5%	5.0%
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	Not available	Not available	Not available	Not available	Not available
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		35.0%	35.0%	32.50%	35.0%
Employee costs	Employee costs/Total Revenue - capital revenue	27.3%	23.1%	23.0%	22.8%	23.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	3.3%	5.6%	5.7%	2.6%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	12.7%	6.3%	6.2%	3.9%	6.2%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	3792.9%	8293.0%	4400.0%	5597.89%	12715.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	54.0%	50.0%	71.5%	78.2%	50.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	8.6%	83.3%	7.0%	12.4%	100.0%

FS172 Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2011/12										Bad Debts	>90 days R'000
		0-30 Days R'000	31-60 Days R'000	61-90 Days R'000	91-120 Days R'000	121-150 Dys R'000	151-180 Dys R'000	181 Dys-1 Yr R'000	Over 1Yr R'000	Total R'000			
Debtors Age Analysis By Revenue Source													
Rates	1200	35,009	17,466	14,533	13,556	13,125	12,565	50,919	231,412	388,583	-	321,576	
Electricity	1300	102,640	58,562	35,597	205,080	0	1	320	-	402,201	-	205,401	
Water	1400	51,538	34,467	28,276	40,607	23,632	25,051	120,633	348,441	672,643	-	558,363	
Sewerage / Sanitation	1500	14,817	7,686	6,812	5,502	5,173	4,890	21,278	121,533	187,690	-	158,375	
Refuse Removal	1600	-	-	-	-	-	-	-	-	-	-	-	
Housing (Rental Revenue)	1700	295	315	285	20,589	-	-	-	-	21,485	-	20,589	
Other	1900	1,359	854	15,668	29,370	1,301	869	2,140	35,038	86,600	-	68,719	
Total By Revenue Source	2000	205,658	119,350	101,171	314,705	43,231	43,375	195,290	736,424	1,759,203	-	1,333,024	
2010/11 - totals only- April 2011		175,098	72,268	47,158	98,842	51,489	43,666	139,344	764,498	1,392,361	-	1,097,838	
Debtors Age Analysis By Customer Category													
Government	2200	17,411	16,303	10,658	35,481	2,098	2,802	13,468	34,308	132,528	-	-	
Business	2300	91,598	45,839	30,551	79,610	10,642	10,649	38,775	99,989	407,652	-	-	
Households	2400	95,050	56,463	58,776	198,863	29,483	29,114	141,212	570,302	1,179,263	-	-	
Other	2500	1,599	745	1,186	752	1,008	811	1,835	31,825	39,760	-	-	
Total By Customer Category	2600	205,658	119,350	101,171	314,705	43,231	43,375	195,290	736,424	1,759,203	-	-	

FS172 Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2011/12										Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	66,410	-	-	-	-	-	-	-	-	66,410	41,765
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	7,194
VAT (output less input)	0400	-	3,330	-	-	-	-	-	-	-	3,330	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	40,902	10,877	8,427	31,099	-	-	-	-	91,305	126,035	-
Auditor General	0800	-	-	-	40	-	-	-	-	40	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	2600	107,313	14,208	8,427	31,139	-	-	-	-	161,086	174,995	-

FS172 Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands								
ABSA		Call Account	-	405	4.80%	88,535	(48,807)	39,727
ABSA		Call Account	-	27	4.50%	11,621	42	11,662
Standard Bank		Call Account	-	629	5.00%	151,837	10,629	162,466
FNB		Call Account	-	17	3.90%	5,084	17	5,101
Nedbank		Call Account	-	306	5.25%	55,907	25,306	81,213
Municipality sub-total				1,384		312,984	(12,814)	300,170
Entities								
Centlec - Electricity (Unknown)	-	-	-	-	-	-	-	-
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				1,384		312,984	(12,814)	300,170

FS172 Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	2010/11	Budget Year 2011/12							
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000	YTD variance %	Full Year Forecast R'000
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	547,867	554,160	-	553,867	461,782	92,085	19.9%	554,160
Equitable share		546,417	546,417	-	546,417	455,329	91,087	20.0%	546,417
Finance Management grant		1,450	1,463	-	1,450	1,219	231	19.0%	1,463
Urban Renewal Grant		-	281	-	-	234	(234)	-100.0%	281
Urban Development Grant		-	6,000	-	6,000	5,000	1,000	20.0%	6,000
Provincial Government:	-	10,000	14,795	-	10,635	12,329	(1,694)	(0)	14,795
Housing		-	3,635	-	3,635	3,029	606	20.0%	3,635
Health		3,000	3,000	-	-	2,500	(2,500)	-100.0%	3,000
Police,public safety and roads		7,000	7,000	-	7,000	5,833	1,167	20.0%	7,000
Sports and Recreation		-	910	-	-	758	(758)	-100.0%	910
Human Settlement		-	250	-	-	208	(208)	-100.0%	250
District Municipality:	-	2,990	5,980	-	-	4,983	(4,983)	-100.0%	5,980
<i>Motheo</i>		2,990	5,980	-	-	4,983	(4,983)	-100.0%	5,980
Other grant providers:	-	-	337	-	88	281	(193)	-68.7%	337
<i>Wesbank</i>		-	88	-	88	73	15	20.0%	88
<i>KellogsFoundation</i>		-	249	-	-	208	(208)	-100.0%	249
Total Operating Transfers and Grants	-	560,857	575,272	-	564,589	479,374	85,215	17.8%	575,272
Capital Transfers and Grants									
National Government:	-	545,231	542,200	-	453,995	451,815	2,180	0.5%	542,200
Municipal Infrastructure Grant (MIG)		50,697	62,689	-	-	52,239	(52,239)	-100.0%	62,689
Public Transport		48,970	57,291	-	15,000	47,741	(32,741)	-68.6%	57,291
Public Works		8,570	-	-	-	-	-	-	-
Urban Settlements Development Grant		411,995	389,220	-	405,995	324,337	81,658	242.679	389,220
Minerals and Energy		25,000	33,000	-	33,000	27,499	5,501	20.0%	33,000
Provincial Government:	-	25,131	34,748	-	3,000	24,256	(21,256)	-87.6%	34,748
<i>Human Settlement</i>		-	-	-	-	-	-	-	-
<i>Planning</i>		-	640	-	-	-	-	-	640
<i>Sport</i>		-	5,000	-	-	-	-	-	5,000
Police,public safety and roads		25,131	29,108	-	3,000	24,256	(21,256)	-87.6%	29,108
District Municipality:	-	1,383	9,169	-	-	7,641	(7,641)	-100.0%	9,169
<i>Motheo</i>		1,383	9,169	-	-	7,641	(7,641)	-100.0%	9,169
Other grant providers:	-	-	606	-	-	505	(505)	-100.0%	606
<i>City of Ghent</i>		-	606	-	-	505	-	-	606
Total Capital Transfers and Grants	-	571,745	586,724	-	456,995	484,217	(27,222)	-5.6%	586,724
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	1,132,602	1,161,996	-	1,021,584	963,591	57,993	6.0%	1,161,996

FS172 Mangaung - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	2010/11	Budget Year 2011/12							
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000	YTD variance %	Full Year Forecast R'000
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	547,867	554,160	45,582	456,177	461,782	(5,605)	-1.2%	554,160
Equitable share		546,417	546,417	45,535	455,248	455,329	(82)	0.0%	546,417
Finance Management grant		1,450	1,463	47	930	1,219	(289)	-23.7%	1,463
Urban Renewal Grant		-	281	-	-	234	(234)	-100.0%	281
Urban Development Grant		-	6,000	-	-	5,000	(5,000)	-100.0%	6,000
Provincial Government:	-	10,000	14,795	-	2,766	12,329	(9,563)	-77.6%	14,795
Housing		-	3,635	-	5	3,029	(3,024)	-99.8%	3,635
Health		3,000	3,000	-	-	2,500	(2,500)	-100.0%	3,000
Police,public safety and roads		7,000	7,000	-	2,760	5,833	(3,073)	-52.7%	7,000
Sport and Recreation		-	910	-	-	758	(758)	-100.0%	910
Human Settlement		-	250	-	-	208	(208)	-100.0%	250
District Municipality:	-	2,990	5,980	-	47	4,983	(4,936)	-99.1%	5,980
Motheo		2,990	5,980	-	47	4,983	(4,936)	-99.1%	5,980
Other grant providers:	-	-	337	-	-	281	(281)	-100.0%	337
Kellogs Foundation			249	-	-	208	(208)	-100.0%	249
Wesbank			88	-	-	73	(73)	-100.0%	88
Total operating expenditure of Transfers and Grants:	-	560,857	575,272	45,582	458,989	479,374	(20,385)	-4.3%	575,272
Capital expenditure of Transfers and Grants									
National Government:	-	545,231	542,200	6,443	238,960	451,815	(212,855)	-47.1%	542,200
Municipal Infrastructure Grant (MIG)		50,697	62,689	119	43,643	52,239	(8,596)	-16.5%	62,689
Public Transport		48,970	57,291	8	16,112	47,741	(31,629)	-66.3%	57,291
Public Works		8,570	-	-	-	-	-	-	-
Urban Settlements Development Grant		411,995	389,220	6,220	169,374	324,337	(154,963)	-47.8%	389,220
Minerals and Energy		25,000	33,000	96	9,831	27,499	(17,668)	-64.3%	33,000
Provincial Government:	-	25,131	34,748	1,099	21,456	28,956	(7,500)	(0)	34,748
World Cup Grant									
LG Infrastructure Grant									
Human Settlement									
Planning		-	640	-	-	534	(534)	-100.0%	640
Sport and Recreation		-	5,000	-	1,068	4,167	(3,099)	-74.4%	5,000
Local Government and Housing									
Roads		25,131	29,108	1,099	20,388	24,256	(3,868)	-15.9%	29,108
District Municipality:	-	1,383	9,169	-	87	7,641	(7,554)	-98.9%	9,169
Motheo		1,383	9,169	-	87	7,641	(7,554)	-98.9%	9,169
Other grant providers:	-	-	606	-	-	505	(505)	-100.0%	606
City of Ghent		-	606	-	-	505	(505)	-100.0%	606
Total capital expenditure of Transfers and Grants	-	571,745	586,724	7,542	260,502	488,917	(228,415)	-46.7%	586,724
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	1,132,602	1,161,996	53,124	719,492	968,291	(248,799)	-25.7%	1,161,996

FS172 Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	2010/11	Budget Year 2011/12							
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000	YTD variance %	Full Year Forecast R'000
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Salary		27,251	27,251	2,259	23,901	22,709	1,192	5%	27,251
Pension Contributions		3,942	3,942	236	1,674	3,285	(1,611)	-49%	3,942
Medical Aid Contributions		337	337	25	230	281	(52)	-18%	337
Motor vehicle allowance		10,619	10,619	793	8,180	8,849	(669)	-8%	10,619
Cell phone and other allowances		161	161	79	731	134	597	446%	161
Housing allowance		166	166	12	119	138	(20)	-14%	166
Sub Total - Councillors	-	42,476	42,476	3,404	34,834	35,395	(561)	-2%	42,476
Senior Managers of the Municipality									
Salary		10,898	10,898	680	9,869	9,081	788	9%	10,898
Pension Contributions		759	759	28	555	632	(78)	-12%	759
Medical Aid Contributions		112	112	9	166	94	72	77%	112
Motor vehicle and cell phone		1,476	1,476	107	1,454	1,230	225	18%	1,476
Housing allowance		-	-	-	-	-	-	-	-
Performance Bonus		2,652	2,652	-	-	2,210	(2,210)	-100%	2,652
Other benefits or allowances		14	14	8	249	12	238	2043%	14
In-kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	-	15,911	15,911	832	12,293	13,258	(965)	-7%	15,911
Other Municipal Staff									
Basic Salaries and Wages		528,765	512,517	39,274	393,028	427,081	(34,053)	-8%	512,517
Pension Contributions		71,485	71,485	5,998	58,347	59,569	(1,222)	-2%	71,485
Medical Aid Contributions		36,715	36,715	3,456	30,776	30,594	181	1%	36,715
Motor vehicle and cell phone		40,190	40,190	3,651	35,854	33,490	2,364	7%	40,190
Housing allowance		3,295	3,295	214	2,076	2,746	(670)	-24%	3,295
Overtime		27,967	44,215	5,227	46,706	36,844	9,862	27%	44,215
Performance Bonus		-	-	-	-	-	-	-	-
Other benefits or allowances		31,970	31,970	874	8,322	26,641	(18,319)	-69%	31,970
In-kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	-	740,387	740,387	58,694	575,109	616,965	(41,855)	-7%	740,387
Total Parent Municipality	-	798,774	798,774	62,929	622,236	665,619	(43,382)	-7%	798,774
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Board Fees		1,213	1,213	140	367	1,011	(644)	-64%	1,213
In-kind benefits		-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities	-	1,213	1,213	140	367	1,011	(644)	-64%	1,213
Senior Managers of Entities									
Salary		4,847	4,847	210	4,260	4,039	221	5%	4,847
Pension Contributions		-	-	16	236	-	236	#DIV/0!	-
Medical Aid Contributions		-	-	12	160	-	160	#DIV/0!	-
Motor vehicle and cell phone		404	404	12	312	337	(25)	-7%	404
Housing allowance		-	-	1	5	-	5	#DIV/0!	-
Performance Bonus		434	434	-	-	362	(362)	-100%	434
Other benefits or allowances		3	3	11	81	3	78	3024%	3
In-kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	-	5,689	5,689	261	5,054	4,740	313	7%	5,689
Other Staff of Entities									
Basic Salaries and Wages		81,961	81,961	6,506	57,769	68,298	(10,529)	-15%	81,961
Pension Contributions		14,064	14,064	892	9,125	11,720	(2,595)	-22%	14,064
Medical Aid Contributions		7,777	7,777	502	4,730	6,480	(1,750)	-27%	7,777
Motor vehicle and cell phone		7,581	7,581	441	4,950	6,318	(1,368)	-22%	7,581
Housing allowance		1,968	1,968	45	449	1,640	(1,191)	-73%	1,968
Overtime		9,737	9,737	1,141	9,864	8,114	1,749	22%	9,737
Performance Bonus		-	-	-	-	-	-	-	-
Other benefits or allowances		1,740	1,740	88	927	1,450	(523)	-36%	1,740
In-kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	124,829	124,829	9,615	87,815	104,020	(16,206)	-16%	124,829
Total Municipal Entities	-	131,731	131,731	10,016	93,235	109,772	(16,537)	-15%	131,731
TOTAL SALARY, ALLOWANCES & BENEFITS	-	930,505	930,505	72,945	715,471	775,390	(59,919)	-8%	930,505
TOTAL MANAGERS AND STAFF	-	886,816	886,816	69,401	680,271	738,984	(58,713)	-8%	886,816

FS172 Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Budget Year 2011/12												2011/12 Medium Term Revenue & Expenditure Framework			
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	
R thousands																
Cash Receipts By Source																
Property rates	31,452	27,089	37,530	24,391	38,945	21,154	24,938	29,219	33,446	30,420	39,074	63,211	400,868	472,224	522,857	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	43,109	9	10	8	24	13	6	11	20	6	259,093	1,036,333	1,338,642	1,597,820	1,837,493	
Service charges - water revenue	54,150	22,605	40,302	34,493	33,928	24,834	32,438	37,561	42,090	35,528	35,738	27,774	421,441	474,293	522,480	
Service charges - sanitation revenue	10,237	10,607	18,143	12,170	12,802	9,570	11,103	13,619	15,985	13,869	13,516	10,590	152,209	171,093	217,164	
Service charges - refuse	24	18	78	6	6	39	79	37	76	46	1,155	4,462	6,026	6,654	7,310	
Service charges - other	-	-	4,376	-	899	970	2,620	2,354	1,848	1,799	-	(6,001)	8,866	-	-	
Rental of facilities and equipment	74	80	407	77	94	187	103	100	89	71	4,530	17,861	23,673	26,094	28,359	
Interest earned - external investments	434	128	117	120	84	81	131	198	185	4,995	17,864	23,936	21,350	23,350	-	
Interest earned - outstanding debtors	19	14	1,930	21	128	26	31	12	17	35	5,884	23,472	31,588	28,772	32,273	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	94	90	147	87	142	144	100	349	435	417	711	1,644	4,359	7,094	7,803	
Licences and permits	1	1	7	10	14	18	10	10	13	20	102	363	569	626	688	
Agency services	-	-	-	-	-	1,677	-	-	-	-	3,779	14,917	20,374	21,513	22,486	
Transfer receipts - operating	187,961	7,000	3,635	-	-	182,139	-	-	136,950	-	-	43,172	560,857	607,889	647,720	
Other revenue	860	60,924	113,223	37,059	10,994	58,887	30,999	27,406	60,276	32,756	33,720	14,440	481,543	507,198	539,675	
Cash Receipts by Source	328,414	128,565	219,904	108,442	98,060	299,658	102,506	110,810	291,443	115,152	401,896	1,270,102	3,474,950	3,942,620	4,409,658	
Other Cash Flows by Source																
Transfer receipts - capital	142,332	6,073	3,073	8,073	140,332	3,073	5,000	151,966	-	-	-	58,657	518,579	513,427	559,884	
Contributions & Contributed assets	17	6	11	615	18	3	2	-	8	7	4,502	17,993	23,181	24,877	24,888	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	38	38	40	40	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	12,930	-	-	-	-	58,926	71,855	69,453	10,000	
Increase in consumer deposits	123	71	156	195	145	137	126	129	151	142	1,010	3,616	6,000	6,600	7,260	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments	-	1,394	321	321	-	-	-	-	-	-	-	-	2,036	(300,000)	(275,000)	
Total Cash Receipts by Source	470,886	136,109	223,465	117,645	238,555	302,870	120,564	262,905	291,601	115,301	407,407	1,409,331	4,096,640	4,257,017	4,736,730	
Cash Payments by Type																
Employee related costs	63,051	67,531	71,166	68,602	68,603	69,881	71,519	69,876	70,864	69,422	72,686	109,025	872,226	952,671	1,042,605	
Remuneration of councillors	2,128	2,151	2,153	2,134	2,134	2,232	3,490	11,586	3,384	3,384	3,568	4,474	42,816	45,992	50,204	
Interest paid	153	90	74	68	87	588	95	110	1,001	160	-	1,230	3,655	20,082	20,600	
Bulk purchases - Electricity	-	11,984	103,204	9	-	-	-	-	-	-	169,468	677,872	962,537	1,242,070	1,520,903	
Bulk purchases - Water & Sewer	1,167	43,266	20,962	-	48,346	28,025	24,071	25,623	25,830	26,788	21,357	7,187	272,621	300,507	324,038	
Other materials	3,115	1,491	5,274	4,206	3,568	8,793	10,785	8,429	9,209	5,571	24,077	110,041	194,560	216,865	233,875	
Contracted services	851	7,419	12,294	8,857	5,185	16,695	4,684	11,288	9,677	7,809	25,597	73,611	183,967	224,274	237,162	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	485	108	22	55	39	209	257	79	49	33	197	627	2,159	2,076	3,697	
General expenses	7,975	65,364	116,613	39,968	28,582	33,760	19,314	41,768	42,567	22,418	19,265	(28,693)	408,901	475,634	531,582	
Cash Payments by Type	78,925	199,404	331,761	123,897	156,542	160,183	134,216	168,759	162,581	135,584	336,214	955,374	2,943,442	3,480,171	3,964,665	
Other Cash Flows/Payments by Type																
Capital assets	30,850	32,402	46,099	28,771	15,173	53,536	53,677	29,588	32,895	29,606	87,724	258,806	699,126	758,980	741,227	
Repayment of borrowing	-	-	123	-	-	939	-	-	-	293	-	12,778	14,133	18,501	28,677	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	109,775	231,806	377,983	152,668	171,715	214,658	187,893	198,347	195,476	165,483	423,938	1,226,958	3,656,701	4,257,652	4,734,569	
NET INCREASE/(DECREASE) IN CASH HELD	361,112	(95,697)	(154,518)	(35,023)	66,840	88,212	(67,328)	64,558	96,125	(50,183)	(16,531)	182,373	439,939	(635)	2,161	
Cash/cash equivalents at the month/year beginning:	32,781	393,892	298,195	143,678	108,654	175,494	263,706	196,377	260,935	357,061	306,878	290,347	32,781	472,720	472,085	
Cash/cash equivalents at the month/year end:	393,892	298,195	143,678	108,654	175,494	263,706	196,377	260,935	357,061	306,878	290,347	472,720	472,720	472,085	474,246	

FS172 Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M10 April

Description	2010/11	Budget Year 2011/12								
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000	YTD variance %	Full Year Forecast R'000	
Revenue By Source										
Property rates		445,509	445,509	38,519	393,111	371,243	21,868	6%	445,509	
Property rates - penalties & collection charges		-	-	-	-	-	-		-	
Service charges - electricity revenue		-	-	-	-	-	-		-	
Service charges - water revenue		445,814	445,979	34,492	366,795	371,635	(4,839)	-1%	445,979	
Service charges - sanitation revenue		161,956	161,956	14,065	132,656	134,958	(2,302)	-2%	161,956	
Service charges - refuse revenue		6,377	6,377	415	4,415	5,314	(899)	-17%	6,377	
Service charges - other		-	-	-	-	-	-		-	
Rental of facilities and equipment		23,722	23,673	1,261	12,065	19,727	(7,661)	-39%	23,673	
Interest earned - external investments		32,336	23,936	1,767	11,669	19,946	(8,277)	-41%	23,936	
Interest earned - outstanding debtors		31,100	31,100	2,135	20,074	25,916	(5,842)	-23%	31,100	
Dividends received		-	-	9,167	91,667	-	91,667	#DIV/0!	-	
Fines		6,449	4,359	417	1,974	3,632	(1,658)	-46%	4,359	
Licences and permits		569	569	36	289	474	(185)	-39%	569	
Agency services		14,223	14,223	-	83,702	11,852	71,850	606%	14,223	
Transfers recognised - operational		560,857	572,282	136,604	549,291	476,883	72,408	15%	572,282	
Other revenue		536,081	546,879	4,208	220,662	455,714	(235,052)	-52%	546,879	
Gains on disposal of PPE		-	-	-	-	-	-		-	
Total Revenue (excluding capital transfers and contributions)		-	2,264,993	2,276,841	243,086	1,888,370	1,897,292	(8,922)	0%	2,276,841
Expenditure By Type										
Employee related costs		756,298	756,298	59,526	587,402	630,223	(42,821)	-7%	756,298	
Remuneration of councillors		42,476	42,476	3,384	34,581	35,395	(815)	-2%	42,476	
Debt impairment		125,767	125,767	10,481	104,806	104,801	4	0%	125,767	
Depreciation & asset impairment		161,936	161,936	11,447	114,436	134,941	(20,506)	-15%	161,936	
Finance charges		28,366	28,366	248	3,309	23,638	(20,329)	-86%	28,366	
Bulk purchases		278,185	278,185	29,203	243,259	231,811	11,448	5%	278,185	
Other materials		169,613	174,613	6,349	57,606	145,505	(87,899)	-60%	174,613	
Contracted services		109,341	130,440	6,090	86,406	108,696	(22,289)	-21%	130,440	
Transfers and grants		1,890	1,890	62	1,588	1,575	13	1%	1,890	
Other expenditure		570,454	603,413	10,547	243,309	502,824	(259,515)	-52%	603,413	
Loss on disposal of PPE		-	-	-	-	-	-		-	
Total Expenditure		-	2,244,327	2,303,386	137,336	1,476,702	(442,710)	-23%	2,303,386	
Surplus/(Deficit)		-	20,666	(26,544)	105,750	(22,119)	433,787	-1961%	(26,544)	
Transfers recognised - capital		571,745	585,341	-	5,000	487,765	(482,765)	-99%	585,341	
Contributions recognised - capital		-	100	-	-	83	(83)	-100%	100	
Contributed assets		-	-	-	-	-	-		-	
Surplus/(Deficit) after capital transfers & contributions		-	592,410	558,897	105,750	416,668	(49,061)	-11%	558,897	
Taxation		-	-	-	-	-	-		-	
Surplus/(Deficit) after taxation		-	592,410	558,897	105,750	416,668	(49,061)	-11%	558,897	

FS172 Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M10 April

Description	2010/11	Budget Year 2011/12							
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000	YTD variance %	Full Year Forecast R'000
Revenue By Municipal Entity									
<i>Centlec (Pty) Ltd</i>		1,601,648	1,608,665	91,699	1,095,641	1,340,501	(244,860)	-18%	1,608,665
Total Operating Revenue	-	1,601,648	1,608,665	91,699	1,095,641	1,340,501	(244,860)	-18%	1,608,665
Expenditure By Municipal Entity									
<i>Centlec (Pty) Ltd</i>		1,447,203	1,447,203	110,770	991,634	1,205,954	(214,320)	-18%	1,447,203
Total Operating Expenditure	-	1,447,203	1,447,203	110,770	991,634	1,205,954	(214,320)	-18%	1,447,203
Surplus/ (Deficit) for the yr/period	-	154,445	161,463	(19,072)	104,007	134,547	(459,180)	-341%	161,463
Capital Expenditure By Municipal Entity									
<i>Centlec (Pty) Ltd</i>		144,002	152,002	3,844	93,810	126,663	(32,853)	-26%	152,002
Total Capital Expenditure	-	144,002	152,002	3,844	93,810	126,663	(32,853)	-26%	152,002

FS172 Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April

Month	2010/11	Budget Year 2011/12							
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000	YTD variance %	% spend of Original Budget R'000
Monthly expenditure performance trend									
July	(22,962)	68,679	67,921	3,515	3,515	67,921	64,405	94.8%	0.43%
August	38,181	68,679	67,921	41,026	44,541	135,841	91,300	67.2%	5.40%
September	49,353	68,679	67,921	47,625	92,165	203,762	111,596	54.8%	11.18%
October	41,005	68,679	67,921	33,215	125,381	271,682	146,301	53.9%	15.21%
November	54,630	68,679	67,921	56,295	181,676	339,603	157,927	46.5%	22.04%
December	36,237	68,679	67,921	52,183	233,858	407,523	173,665	42.6%	28.38%
January	28,012	68,679	67,921	42,726	276,584	475,444	198,859	41.8%	33.56%
February	27,936	68,679	67,921	39,313	315,898	543,364	227,466	41.9%	38.33%
March	40,654	68,679	67,921	39,616	355,514	611,285	255,771	41.8%	43.14%
April	34,667	68,679	67,921	29,565	385,079	679,205	294,126	43.3%	46.72%
May	40,715	68,679	67,921			747,126	-		
June	91,342	68,679	67,921			815,046	-		
Total Capital expenditure	459,767	824,147	815,046	385,079					

FS172 Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	2010/11	Budget Year 2011/12							
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000	YTD variance %	Full Year Forecast R'000
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	201,028	323,092	280,982	13,712	154,345	234,142	79,797	34.1%	280,982
Infrastructure - Road transport	7,956	8,373	7,614	862	4,436	6,345	1,909	30.1%	7,614
<i>Roads, Pavements & Bridges</i>	7,956	8,373	7,614	862	4,436	6,345	1,909	30.1%	7,614
Infrastructure - Electricity	22,537	138,835	138,835	2,063	85,247	115,691	30,444	26.3%	138,835
<i>Transmission & Reticulation</i>	22,537	136,335	136,335	2,063	85,247	113,608	28,361	25.0%	136,335
<i>Street Lighting</i>	-	2,500	2,500	-	-	2,083	2,083	100.0%	2,500
Infrastructure - Water	7,510	62,008	52,160	3,559	15,076	43,465	28,389	65.3%	52,160
<i>Reticulation</i>	7,510	62,008	52,160	3,559	15,076	43,465	28,389	65.3%	52,160
Infrastructure - Sanitation	35,006	64,888	43,385	7,221	33,474	36,152	2,679	7.4%	43,385
<i>Sewerage purification</i>	35,006	64,888	43,385	7,221	33,474	36,152	2,679	7.4%	43,385
Infrastructure - Other	128,019	48,988	38,988	8	16,112	32,489	16,376	50.4%	38,988
<i>Waste Management</i>	1,500	18	18	-	-	15	15	100.0%	18
<i>Transportation</i>	126,519	48,970	38,970	8	16,112	32,473	16,361	50.4%	38,970
Community	197	29,086	27,641	-	231	23,033	22,802	99.0%	27,641
Sportsfields & stadia	-	15,000	15,000	-	186	12,500	12,314	98.5%	15,000
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	10,000	10,000	-	-	8,333	8,333	100.0%	10,000
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	197	3,500	2,055	-	46	1,712	1,667	97.3%	2,055
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	586	586	-	-	488	488	100.0%	586
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	20,045	13,500	51	51	11,250	11,199	99.6%	13,500
Housing development	-	20,045	13,500	51	51	11,250	11,199	99.6%	13,500
Other	-	-	-	-	-	-	-	-	-
Other assets	5,676	77,215	84,757	1,193	22,035	70,628	48,593	68.8%	84,757
General vehicles	-	12,220	29,458	-	-	24,548	24,548	100.0%	29,458
Specialised vehicles	-	5,550	-	-	-	-	-	-	-
Plant & equipment	1,148	18,673	21,763	1,063	11,846	18,135	6,290	34.7%	21,763
Computers - hardware/equipment	-	2,000	2,492	130	1,998	2,076	78	3.8%	2,492
Furniture and other office equipment	4,302	21,035	23,035	-	7,710	19,195	11,485	59.8%	23,035
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	128	537	1,022	-	427	852	425	49.9%	1,022
Civic Land and Buildings	99	17,200	6,987	-	54	5,822	5,768	99.1%	6,987
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	206,901	449,438	406,880	14,956	176,662	339,053	162,391	47.9%	406,880

FS172 Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	2010/11	Budget Year 2011/12							
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000	YTD variance %	Full Year Forecast R'000
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	229,436	341,131	372,388	12,767	200,336	310,311	109,974	35.4%	372,388
Infrastructure - Road transport	123,810	212,669	235,968	2,667	110,209	196,632	86,423	44.0%	235,968
<i>Roads, Pavements & Bridges</i>	123,810	212,669	235,968	2,667	110,209	196,632	86,423	44.0%	235,968
Infrastructure - Electricity	16,714	5,325	13,325	3	5,018	11,104	6,086	54.8%	13,325
<i>Transmission & Reticulation</i>	16,714	5,225	13,225	3	5,018	11,020	6,003	54.5%	13,225
<i>Street Lighting</i>		100	100	-	-	83	83	100.0%	100
Infrastructure - Water	14,443	34,170	37,938	2,774	27,652	31,614	3,961	12.5%	37,938
<i>Water purification</i>		-	3,768	-	-	3,140	3,140	100.0%	3,768
<i>Reticulation</i>	14,443	34,170	34,170	2,774	27,652	28,474	821	2.9%	34,170
Infrastructure - Sanitation	35,272	81,037	77,231	7,324	56,899	64,357	7,458	11.6%	77,231
<i>Sewerage purification</i>	35,272	81,037	77,231	7,324	56,899	64,357	7,458	11.6%	77,231
Infrastructure - Other	39,196	7,930	7,925	-	558	6,604	6,046	91.5%	7,925
<i>Waste Management</i>	4,063	7,930	7,925	-	558	6,604	6,046	91.5%	7,925
<i>Transportation</i>	35,134	-	-	-	-	-	-	-	-
Community	11,816	15,533	18,085	60	4,042	15,070	11,028	73.2%	18,085
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	8,780	14,000	15,000	-	1,068	12,500	11,432	91.5%	15,000
Swimming pools	-	-	-	-	-	-	-	-	-
Recreational facilities	2,955	1,493	3,045	60	2,974	2,537	(437)	-17.2%	3,045
Fire, safety & emergency	-	-	40	-	-	33	33	100.0%	40
Clinics	-	40	-	-	-	-	-	-	-
Other	81	-	-	-	-	-	-	-	-
Investment properties	5,308	-	-	-	-	-	-	-	-
Housing development	5,308	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	5,274	18,045	17,693	1,782	4,039	14,744	10,705	72.6%	17,693
General vehicles	1,831	11,517	334	3	3	278	275	98.8%	334
Specialised vehicles		713	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	544	-	-	453	453	100.0%	544
Furniture and other office equipment	699	2,416	2,416	1,779	4,035	2,013	(2,022)	-100.5%	2,416
Security Measures	2,743	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-
Markets		800	2,800	-	-	2,333	2,333	100.0%	2,800
Civic Land and Buildings		2,600	11,600	-	-	9,666	9,666	100.0%	11,600
Other Buildings		-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	251,834	374,709	408,166	14,609	208,417	340,125	131,708	38.7%	408,166

FS172 Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	2010/11	Budget Year 2011/12							
	Audited Outcome R'000	Original Budget R'000	Adjusted Budget R'000	Monthly actual R'000	YearTD actual R'000	YearTD budget R'000	YTD variance R'000	YTD variance %	Full Year Forecast R'000
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	126,756	127,756	4,672	47,279	105,626	58,347	55.2%	126,756
Infrastructure - Road transport	-	44,313	45,313	2,015	18,547	36,926	18,379	49.8%	44,313
<i>Roads, Pavements & Bridges</i>		43,823	44,823	2,015	18,253	36,518	18,265	50.0%	43,823
<i>Storm water</i>		490	490	-	294	408	114	27.9%	490
Infrastructure - Electricity	-	44,691	44,691	1,451	20,090	37,241	17,151	46.1%	44,691
<i>Generation</i>		-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		25,445	25,445	1,451	16,320	21,203	4,883	23.0%	25,445
<i>Street Lighting</i>		19,247	19,247	-	3,770	16,038	12,269	76.5%	19,247
Infrastructure - Water	-	13,048	13,048	100	3,621	10,873	7,252	66.7%	13,048
<i>Reticulation</i>		13,048	13,048	100	3,621	10,873	7,252	66.7%	13,048
Infrastructure - Sanitation	-	12,516	12,516	220	2,055	10,430	8,375	80.3%	12,516
<i>Sewerage purification</i>		12,516	12,516	220	2,055	10,430	8,375	80.3%	12,516
Infrastructure - Other	-	12,187	12,187	887	2,966	10,156	7,189	70.8%	12,187
<i>Waste Management</i>		9,593	9,593	878	2,600	7,993	5,393	67.5%	9,593
<i>Transportation</i>		769	769	-	-	641	641	100.0%	769
<i>Other</i>		1,826	1,826	9	366	1,522	1,155	75.9%	1,826
Community	-	2,890	2,890	78	1,274	2,409	1,134	47.1%	2,890
Parks & gardens		994	994	46	734	828	94	11.3%	994
Sportsfields & stadia		110	110	-	-	92	92	100.0%	110
Libraries		1	1	-	-	1	1	100.0%	1
Recreational facilities		910	910	14	467	758	291	38.4%	910
Fire, safety & emergency		20	20	-	3	17	14	80.8%	20
Security and policing		692	692	18	18	576	559	97.0%	692
Cemeteries		163	163	-	52	136	84	61.4%	163
Heritage assets	-	691	691	-	-	576	576	100.0%	691
Buildings		-	-	-	-	-	-	-	-
Other		691	691	-	-	576	576	100.0%	691
Investment properties	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Other assets	-	86,603	90,603	3,102	29,852	72,166	42,314	58.6%	86,603
General vehicles		47,457	47,457	2,148	16,306	39,546	23,240	58.8%	47,457
Specialised vehicles		-	-	-	-	-	-	-	-
Plant & equipment		1,690	1,690	22	201	1,408	1,208	85.8%	1,690
Computers - hardware/equipment		2,615	2,615	97	1,085	2,179	1,094	50.2%	2,615
Furniture and other office equipment		14,440	16,440	83	4,407	12,033	7,626	63.4%	14,440
Abattoirs		-	-	-	-	-	-	-	-
Markets		544	544	85	328	453	126	27.7%	544
Civic Land and Buildings		19,712	21,712	669	7,444	16,426	8,982	54.7%	19,712
Other		145	145	-	82	121	39	32.1%	145
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	216,941	221,941	7,853	78,405	180,777	102,372	56.6%	216,941