

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 31 DECEMBER 2012 (MONTHLY BUDGET STATEMENT) – 2012/13 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 31 December 2012, the ten working day reporting limit expires on **15 January 2013**.

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 31 DECEMBER 2012

This report is based upon financial information, as at 31 December 2012 and available at the time of preparation. All variances are calculated against the approved budget figures.

Due to the separation of the financial systems of Mangaung and Centlec the accuracy and reliability of Centlec's figures are questionable, but there is some improvement.

The financial results for the period ended 31 December 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:

FS000 Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	2011/12 Audited Outcome	Budget Year 2012/13							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		493,976		43,141	256,233	246,988	9,245	4%	493,976
Property rates - penalties & collection charges		-				-	-		-
Service charges - electricity revenue		1,690,563		155,538	921,347	845,281	76,065	9%	1,690,563
Service charges - water revenue		543,286		44,042	258,975	271,643	(12,668)	-5%	543,286
Service charges - sanitation revenue		132,361		12,546	69,920	66,181	3,739	6%	132,361
Service charges - refuse revenue		33,847		5,706	28,871	16,923	11,948	71%	33,847
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		24,793		1,024	6,962	12,396	(5,434)	-44%	24,793
Interest earned - external investments		31,717		2,697	12,545	15,859	(3,313)	-21%	31,717
Interest earned - outstanding debtors		23,010		10,861	55,428	11,505	43,923	382%	23,010
Dividends received		-		-	-	-	-		-
Fines		5,063		120	1,870	2,531	(661)	-26%	5,063
Licences and permits		766		23	235	383	(147)	-38%	766
Agency services		3,527		-	-	1,764	(1,764)	-100%	3,527
Transfers recognised - operational		651,134		160,950	457,976	325,567	132,409	41%	651,134
Other revenue		715,498		98,451	275,637	357,749	(82,112)	-23%	715,498
Gains on disposal of PPE		40		-	-	20	(20)	-100%	40
Total Revenue (excluding capital transfers and contributions)	-	4,349,581	-	535,099	2,346,001	2,174,791	171,210	8%	4,349,581
Expenditure By Type									
Employee related costs		954,589		81,346	470,216	477,295	(7,078)	-1%	954,589
Remuneration of councillors		46,207		3,458	20,464	23,103	(2,640)	-11%	46,207
Debt impairment		142,989		8,683	52,100	71,495	(19,394)	-27%	142,989
Depreciation & asset impairment		200,157		12,919	77,515	100,079	(22,564)	-23%	200,157
Finance charges		65,664		1,862	3,736	32,832	(29,096)	-89%	65,664
Bulk purchases		1,478,735		90,651	672,972	739,368	(66,396)	-9%	1,478,735
Other materials		238,250		10,682	50,395	119,125	(68,730)	-58%	238,250
Contracted services		180,438		15,503	126,076	90,219	35,857	40%	180,438
Transfers and grants		140,289		179	984	70,145	(69,160)	-99%	140,289
Other expenditure		728,996		32,270	136,684	364,498	(227,814)	-63%	728,996
Loss on disposal of PPE		-		-	-	-	-		-
Total Expenditure	-	4,176,315	-	257,554	1,611,142	2,088,157	(477,015)	-23%	4,176,315
Surplus/(Deficit)	-	173,266	-	277,545	734,859	86,633	648,225	0	173,266
Transfers recognised - capital		513,967		-	-	256,984	(256,984)	(0)	513,967
Contributions recognised - capital		24,767		-	-	12,384	(12,384)	(0)	24,767
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	712,001	-	277,545	734,859	356,000			712,001
Taxation		-		-	-	-	-		-
Surplus/(Deficit) after taxation	-	712,001	-	277,545	734,859	356,000			712,001
Attributable to minorities		-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality	-	712,001	-	277,545	734,859	356,000			712,001
Share of surplus/ (deficit) of associate		-		-	-	-	-		-
Surplus/ (Deficit) for the year	-	712,001	-	277,545	734,859	356,000			712,001

The major revenue variances against the budget are:

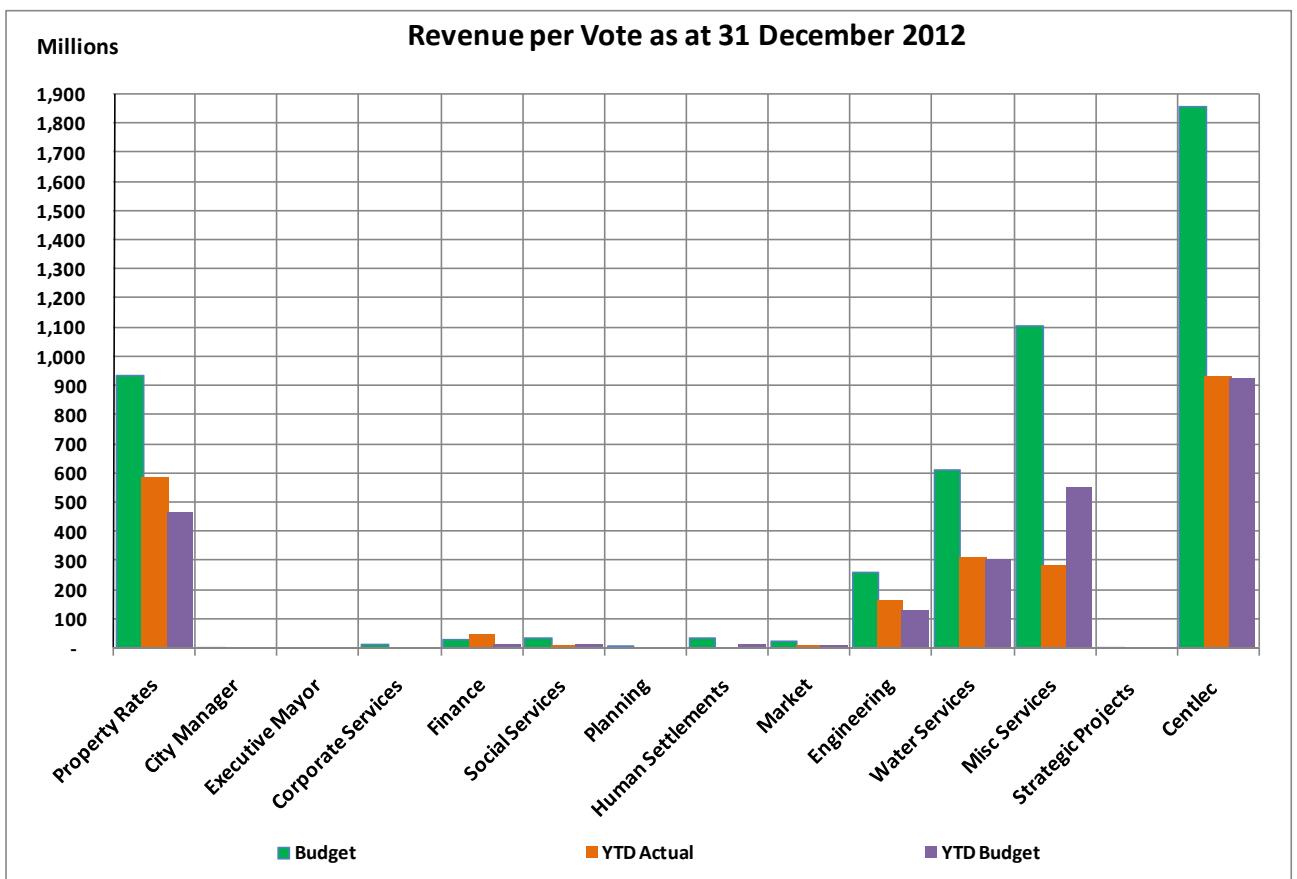
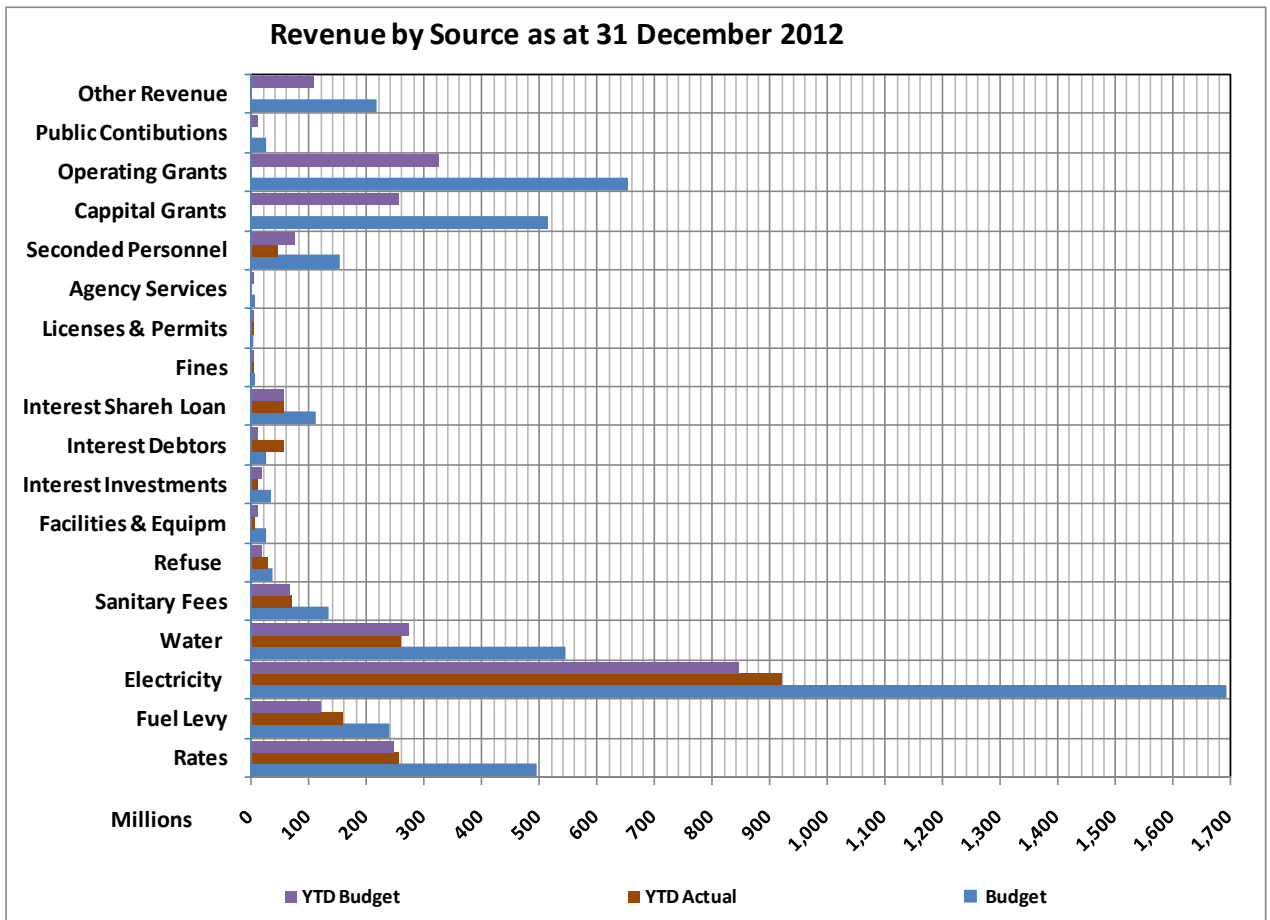
- Electricity revenue (R76.065m) favourable due to an increase in billing, more electricity billed for the period;
- Water revenue (R12.668m) unfavourable due to a decrease in billing, less water billed for the period;
- Government Grants and subsidies – Operating (R132.409m) favourable due to the equitable share received in advance;
- Other revenue (R82.112m) 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: R256.984m unfavourable due to under spending on capital expenditure and non recognition of capital grants for the period.

The major operating expenditure variances against budget are:

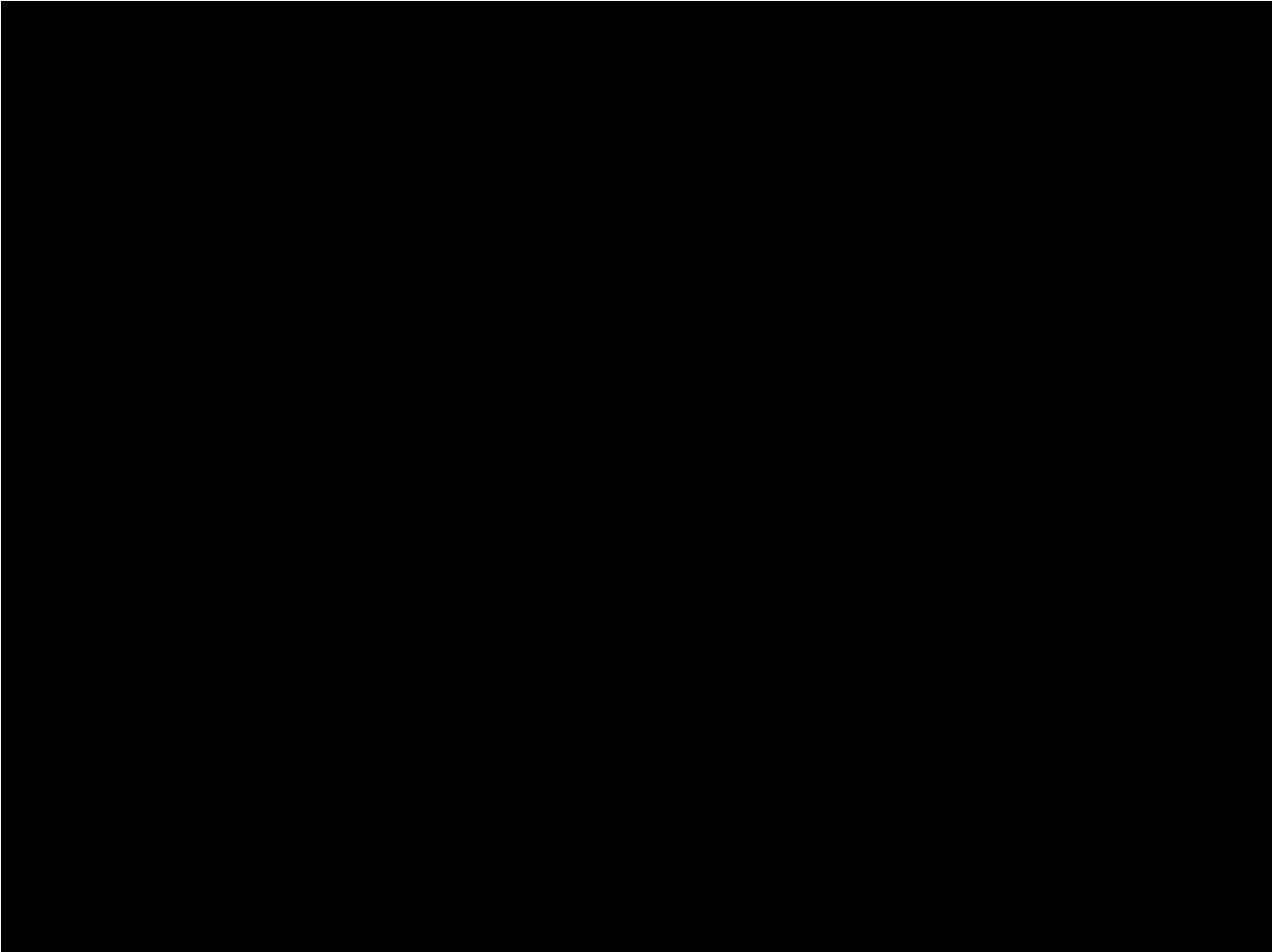
- Employee related costs (R7.078m) favourable due to vacancies not filled;
- Depreciation (R22.564m) favourable due to under spending on capital projects and non recognition of depreciation by the entity;
- Finance charges (R29.096m) favourable due to external loan not yet being fully utilized;
- Bulk purchases (R66.396m) unfavourable due to seasonal fluctuation;
- Other materials (R68.730m) favourable due to under-spending;
- Contracted services (R35.857m) unfavourable due to over-spending for the period, mainly due to consultant fees and commission of vendors (Centlec) and consultant fees (Mangaung) ; and

- Other expenditure (R227.814m) favourable due to under-spending, GRAP and non-cash issues only accounted for at year end.

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

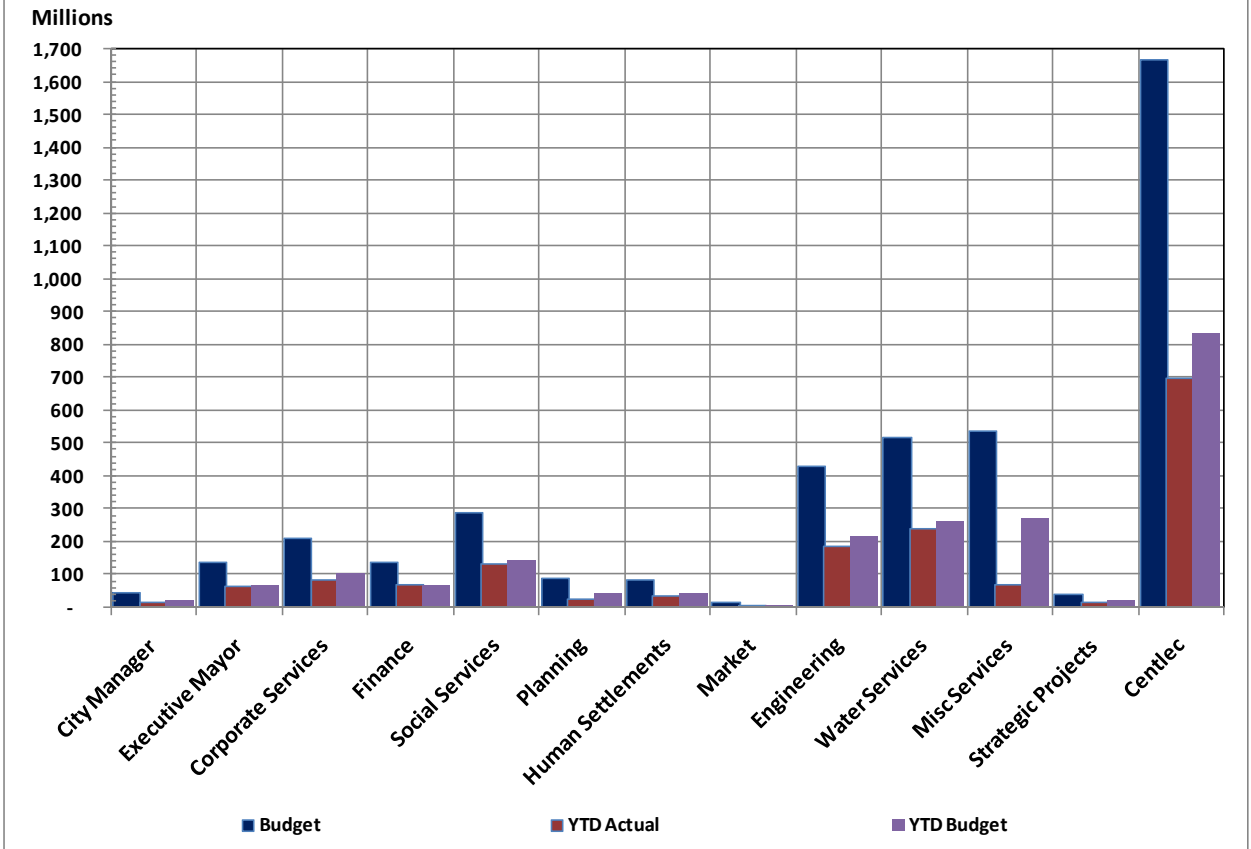


The table below indicates the revenue and expenditure by vote, excluding capital transfers and contributions.



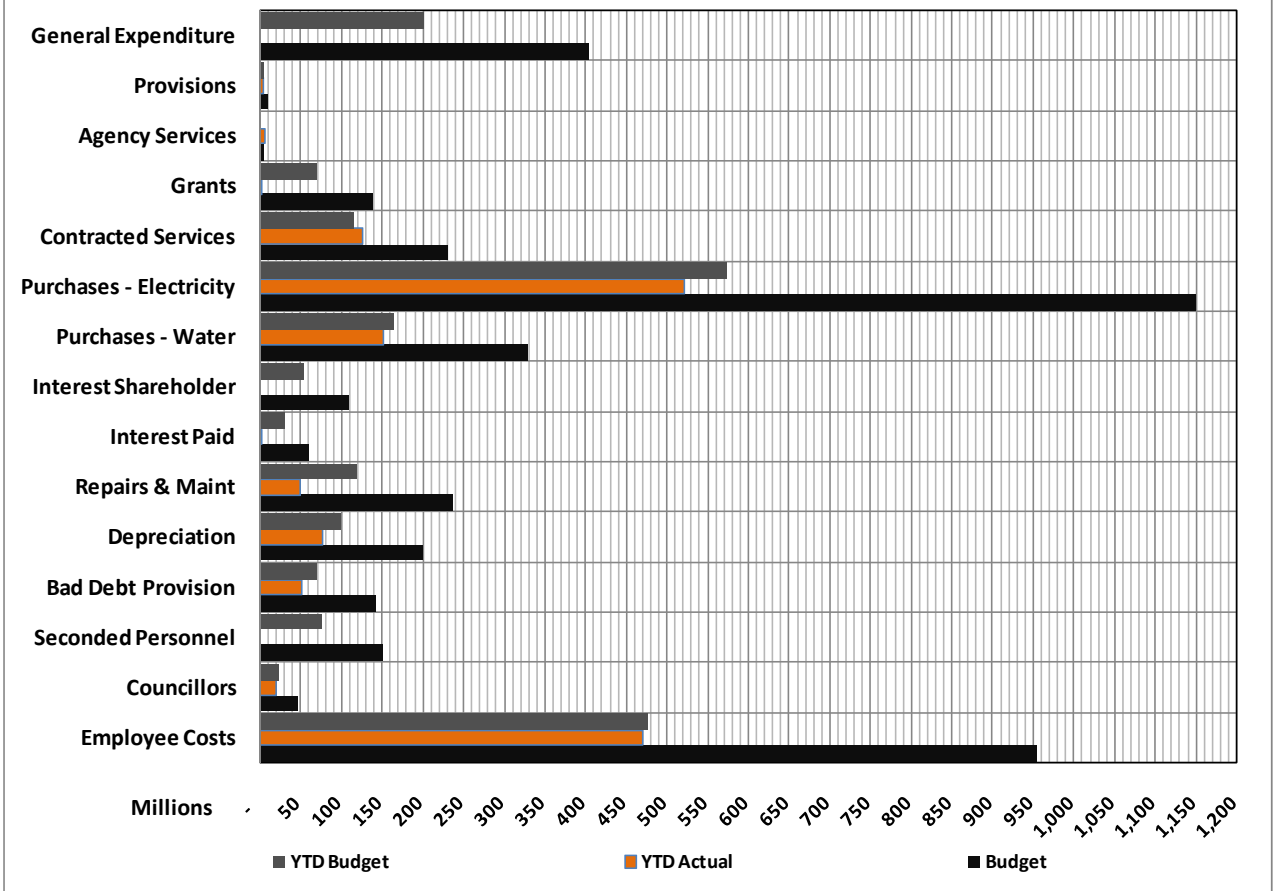
The following charts compare the actual expenditure per vote against the approved budget;

Operating Expenditure per Vote as at 31 December 2012



The following charts compare the actual expenditure by type against the approved budget;

Operating Expenditure by Type as at 31 December 2012



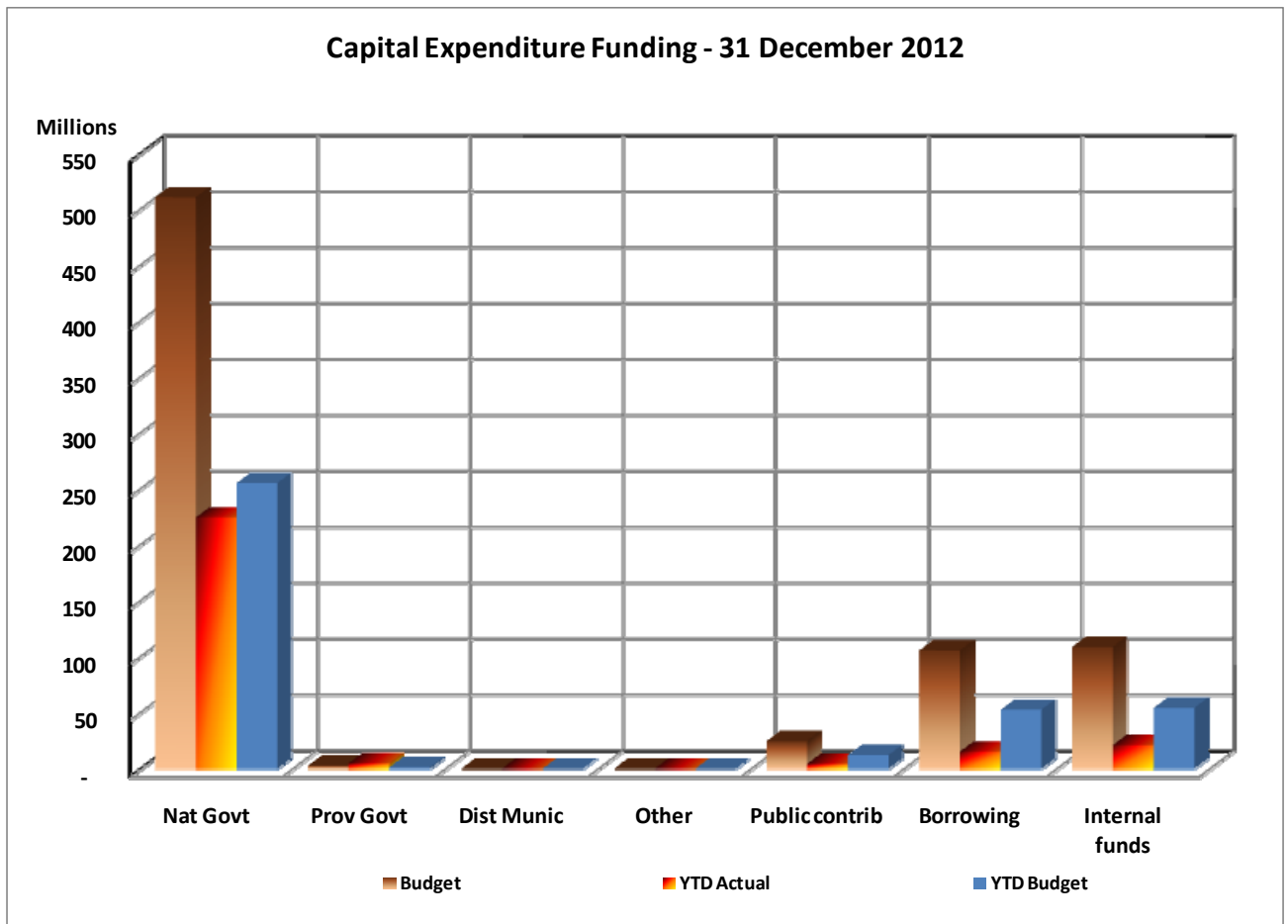
Capital expenditure report (Annexure B – Table C5)

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 71.95% (R271.143 million) on the year to date target of R376.834 million. On an annual basis we have for this reporting period, thus only spent 35.98% of the allocated budget, as against a benchmark target of 50%. The actual spending is inclusive of the roll-over projects spent to date and is not yet approved through the adjustments budget. The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Budget 2012/13 R'000	YTD Budget Dec 2012 R'000	YTD Actual Dec 2012 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	753 667	376 834	271 143	(105 691)
Capital Financing				
National Government	510 967	255 484	224 772	(30 712)
Provincial Government	3 000	1 500	5 071	(3 571)
Other transfers and Grants	0	0	894	894
Public Contributions	24 767	12 384	4 577	(7 807)
Borrowing	105 885	52 943	14 576	(38 367)
Internally Generated Funds	109 048	54 524	21 255	(33 269)
Financing Total	753 667	376 834	271 143	(105 691)

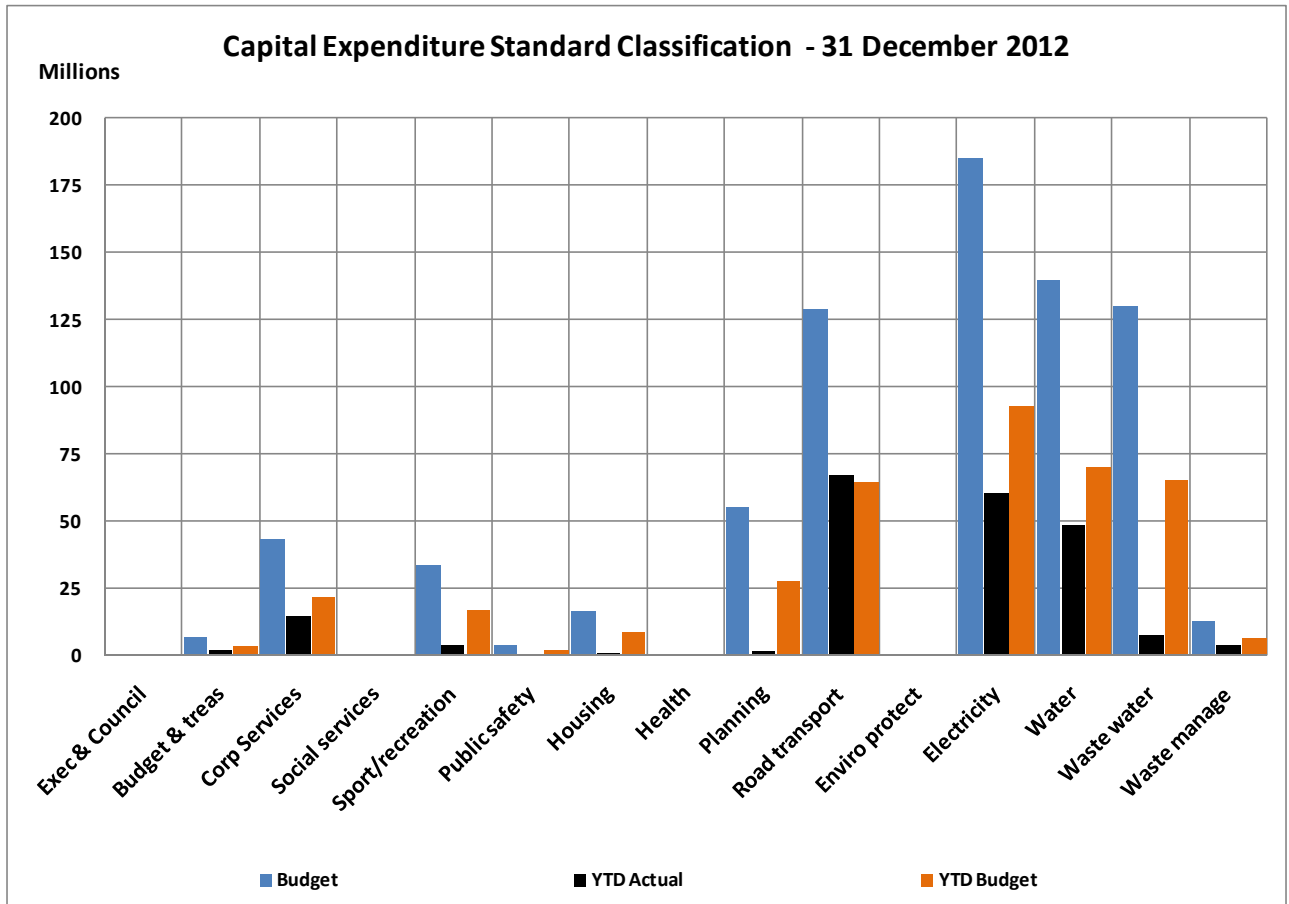
The following chart indicates the capital expenditure financing.



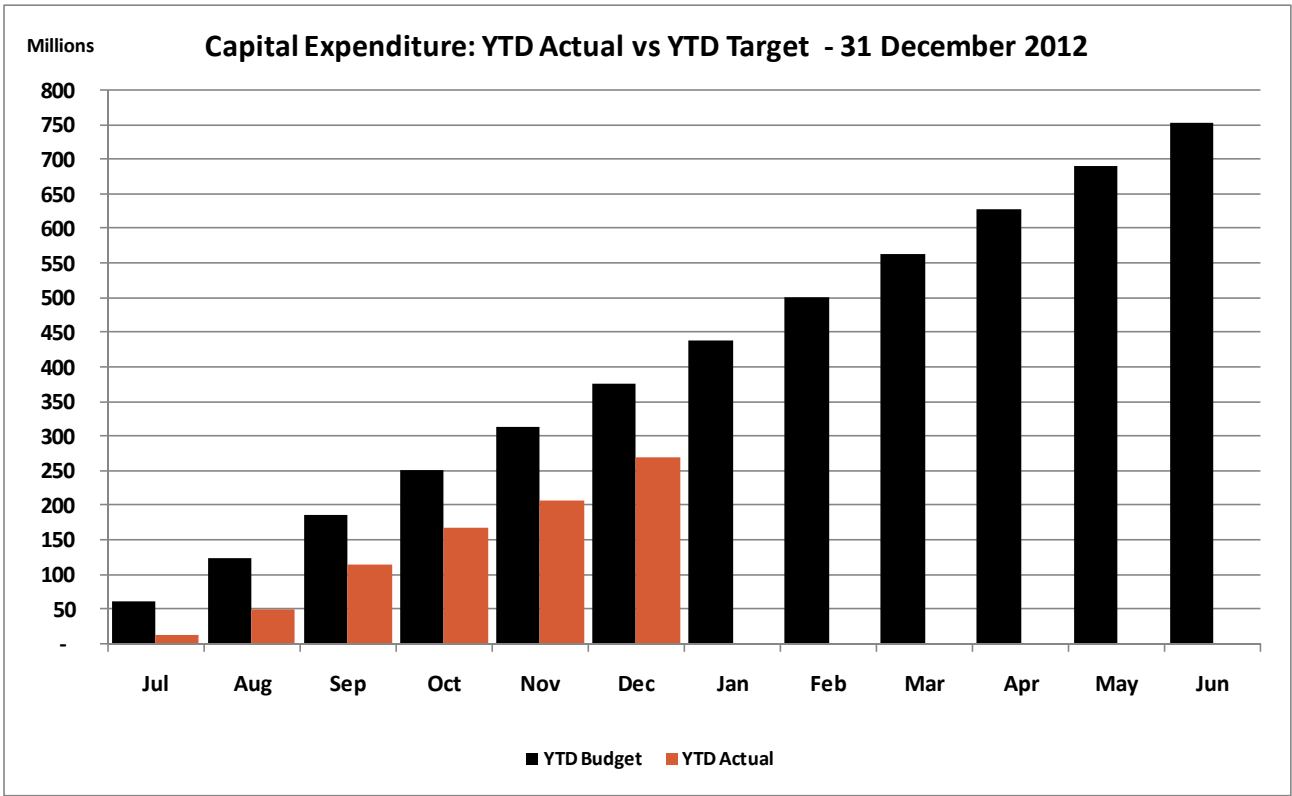
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Economic and environmental services	(R1.067m less than budget target)
Electricity	(R25.258m less than budget target)
Waste water management	(R47.196m less than budget target)
Waste management	(R1.805m less than budget target)
Water	(R9.765m less than budget target)
Community and public safety	(R13.766m less than budget target)
Governance and administration	(R6.833m less than budget target)

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



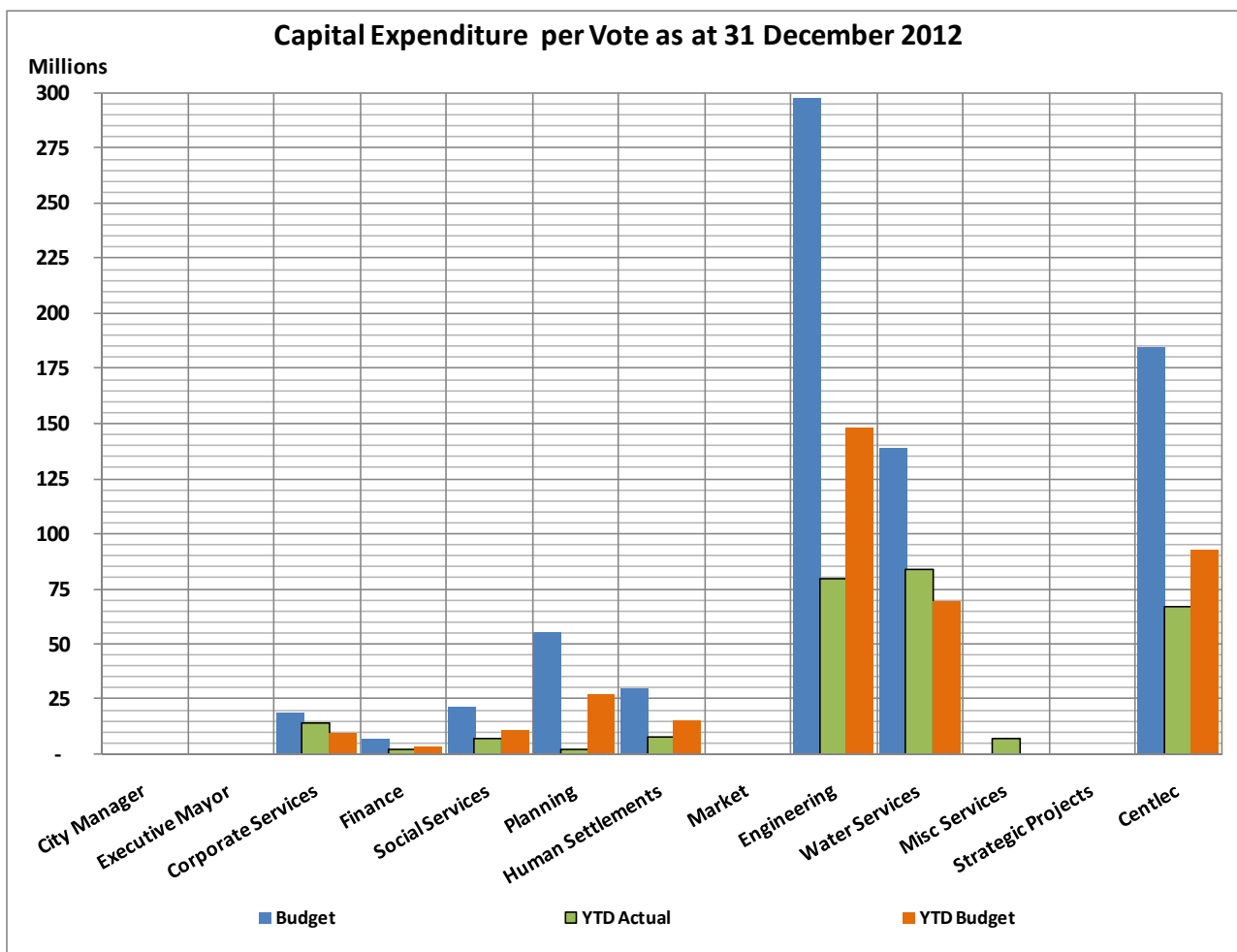
The following chart compares the year to date actual expenditure with the year to date budget (target).



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

[Redacted Table Content]

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.

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

The CFS report for the period ending 31 December 2012 indicates a closing balance (cash and cash equivalents) of **R810.196** million which comprises of the following:

- Bank balance and cash R27.388 million (Mangaung)
- Centlec R230.103 million (According to Centle's cash flow statement)
- Investment deposits R552.705 million (Mangaung)

The abovementioned figures as well as the figures below include cash from the entity according to figures submitted by them that could not be confirmed at the stage of compiling the report.

A correction adjustment on the entity's billing and cash collection information is to be made during the December 2012 month period report and it is likely to influence the outcome as reported.

Under the cash flow from operating activities category:

- Ratepayers and other reflect a year to date amount of **R1 936.971m (R316.626 million favourable variance)** compared to a year to date target of **R1 620.345m (an over collection of R316.626m for the period)**;
- Operating grants and subsidies show a year to date amount of **R500.509m** compared to a year to date target of **R325 567m (R174.942m favourable variance)** and
- Capital grants and subsidies show a year to date amount of **R374.659m** compared to a year to date target of **R256.984m (R117.675m favourable variance)**.

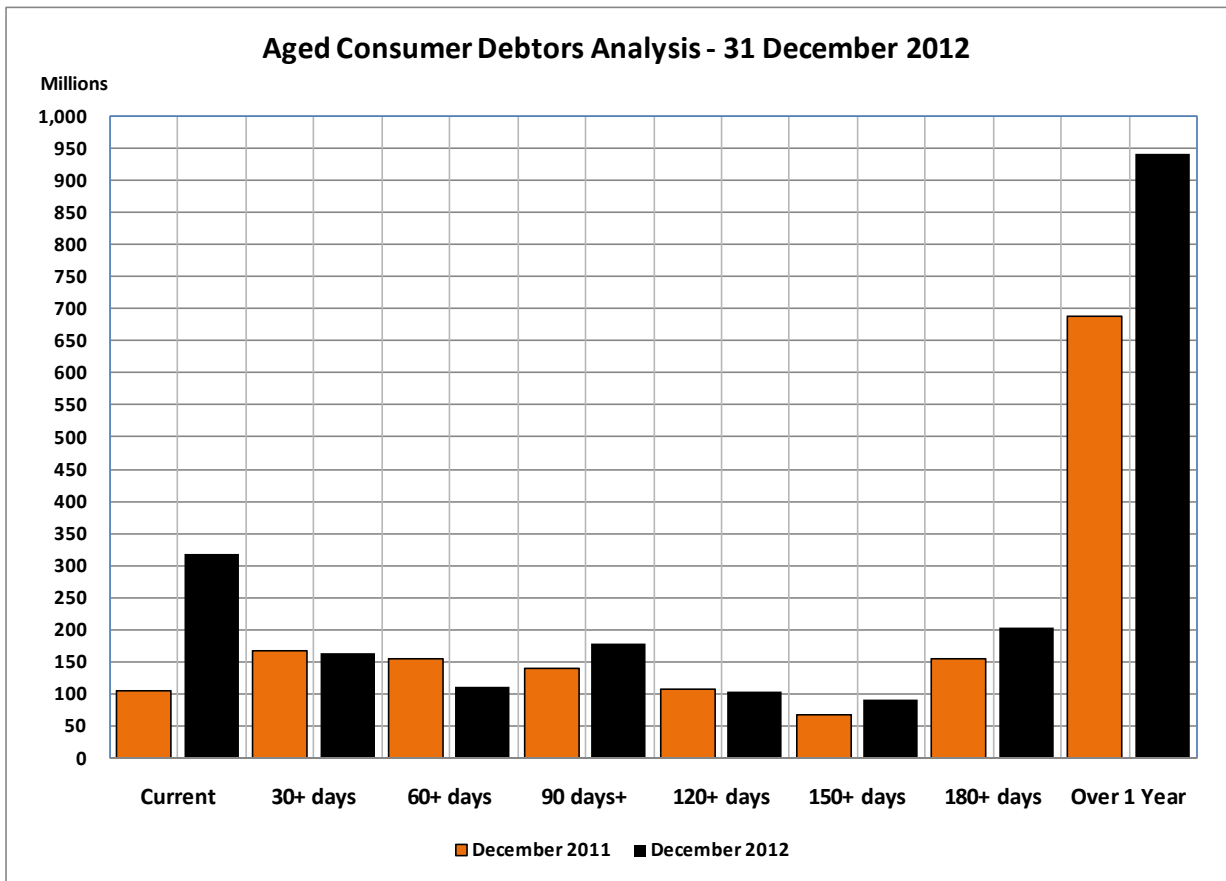
With regard to payments:

- Cash and creditor payments indicate a year to date amount of **R2 065.420m** (**R316.945m** unfavourable variance) compared to a target of **R1 748.925m** due to over spending during the first six months of the year.

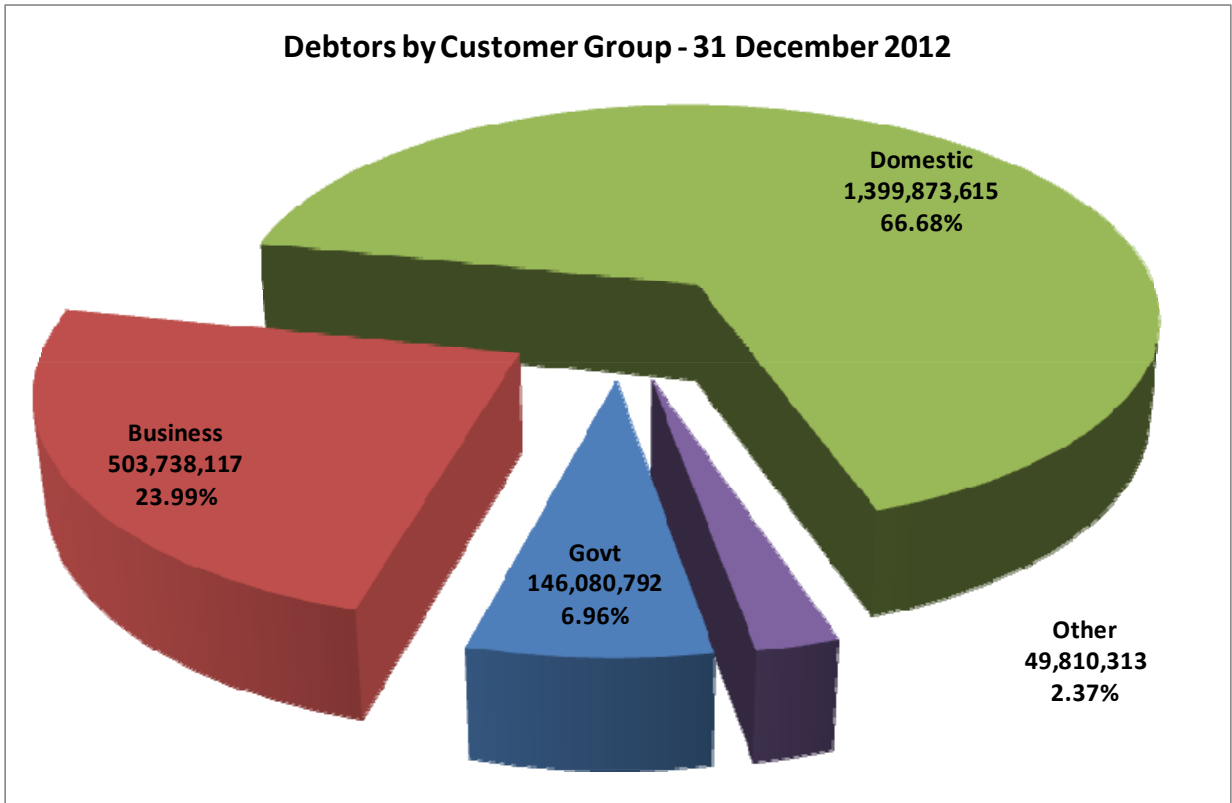
Outstanding Debtors report (Annexure B – Table SC3)

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 31 December 2012 amounts to **R1 511.653 million** (November 2012 – **R1 566.444m**), against a total amount of **R2 099.503 million** (November 2012 – **R2 047.185m**) which has increased by R52.318 million.

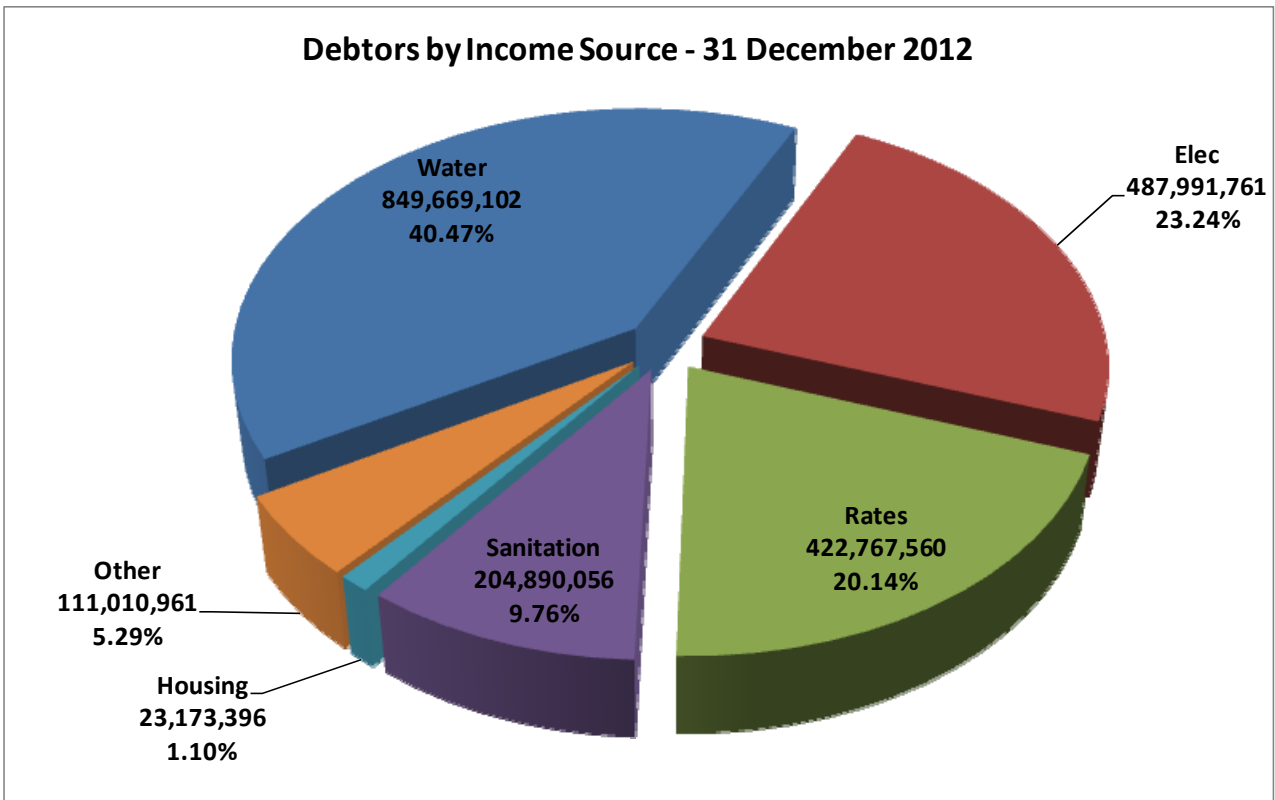
The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of R939.707 million (R688.316 million – December 2011) is outstanding in this category, with R668.960 million attributable to households, an increase of R166.615 million from the balance of R502.345 million in December 2011.



The following chart indicates the outstanding debtors per customer group.



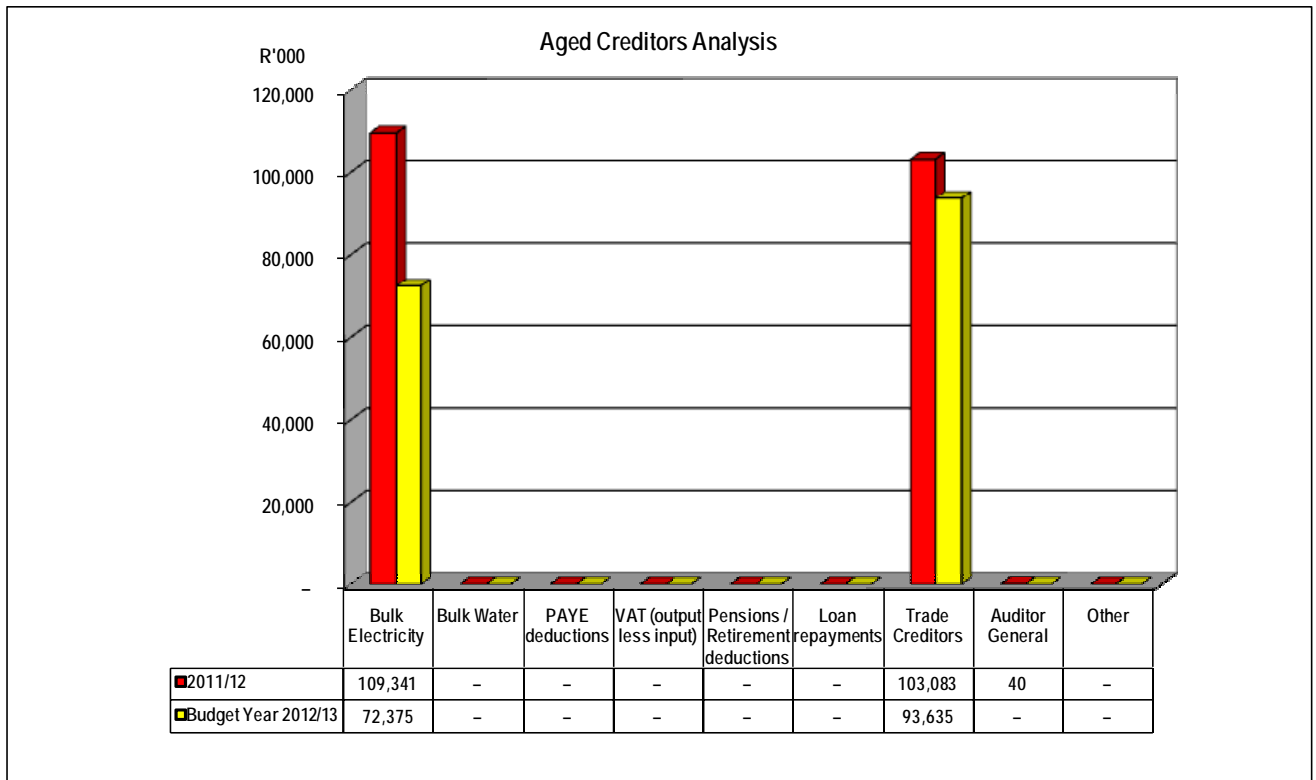
The following chart indicates the outstanding debtors by income source.



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 R166.010 million compared to an amount of R155.742 million in November 2012. The net increase is trade creditors that increase with R19.119 million.

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 **R552.705** million as at 31 December 2012 against **R447.110** million (excluding Centlec's balances) as at 30 November 2012. **The increase is mainly due to R160.950 million and R142.984 million received in advance in respect of the equitable share and USDG grant respectively.**

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 November 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 December 2012 the operating revenue and expenditure actual represented 47.99% (excluding capital grants) and 38.58%, respectively of the annual budget, **against a benchmark of 50%.**- a variance of 2.01% (unfavourable) and 11.42% (favourable) respectively, when compared to the target of 50%. However, considering the under collection of debtors, outstanding creditors and under spending on capital projects and operating expenditure and the equitable share and fuel levy received in advance, expenditure has to be restrained to ensure a positive cash flow.

Actual year to date capital expenditure until 31 December 2012 represents only 35.98% when compared to the projection of 50%, a variance of 14.02% 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 DECEMBER 2012 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 November 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 31 December 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 **31 December 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:

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 December 2012 the reports were submitted on 14 January 2013. 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 **10 January** 2013, but with no detail (some improvement) as eluded in this report (Cash flow, bank and cashbook detail and balances, investments, etc.) – some progress has been made.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

Main Tables	Consolidated Monthly Budget Statements
Table C1-SUM	Summary
Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
Table C5C	Capital Expenditure (municipal vote, standard classification and funding) - A
Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow
Supporting Tables	
Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
Table SC5	Monthly Budget Statement - Investment portfolio
Table SC6	Monthly Budget Statement - Transfers and grant receipts
Table SC7	Monthly Budget Statement - Transfers and grant expenditure
Table SC8	Monthly Budget Statement - Councillor and staff benefits
Table SC9	Monthly Budget Statement - Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
Table SC11	Monthly Budget Statement - Summary of municipal entities
Table SC12	Consolidated Monthly Budget Statement - Capital expenditure trend
Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class

FS000 Mangaung - Contact Information
A. GENERAL INFORMATION

Municipality	FS000 Mangaung
Grade	6
Province	FS FREE STATE
Web Address	mangaung.co.za
e-mail Address	

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.
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	051 405 8101

C. POLITICAL LEADERSHIP

Speaker:	
Name	Mr M A Siyonzana
Telephone number	051 405 8007
Cell number	082 821 9300
Fax number	051 405 8676
E-mail address	mxolisi.siyonzana@mangaung.co.za
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
Deputy Mayor/Executive Mayor:	
Name	Ms C Rampai
Telephone number	051 405 8640
Cell number	083 459 2027
Fax number	051 405 8971
E-mail address	mxolisi.siyonzana@mangaung.co.za

Secretary/PA to the Speaker:

Name	Me S B Mncube
Telephone number	051 405 8640
Cell number	082 578 1378
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
Fax number	051 405 8741
E-mail address	sibongile.mazibuko@mangaung.co.za
Chief Financial Officer	
Name	Mr E M Mohlahlo
Telephone number	051 405 8625
Cell number	082 413 6113
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Official responsible for submitting financial information

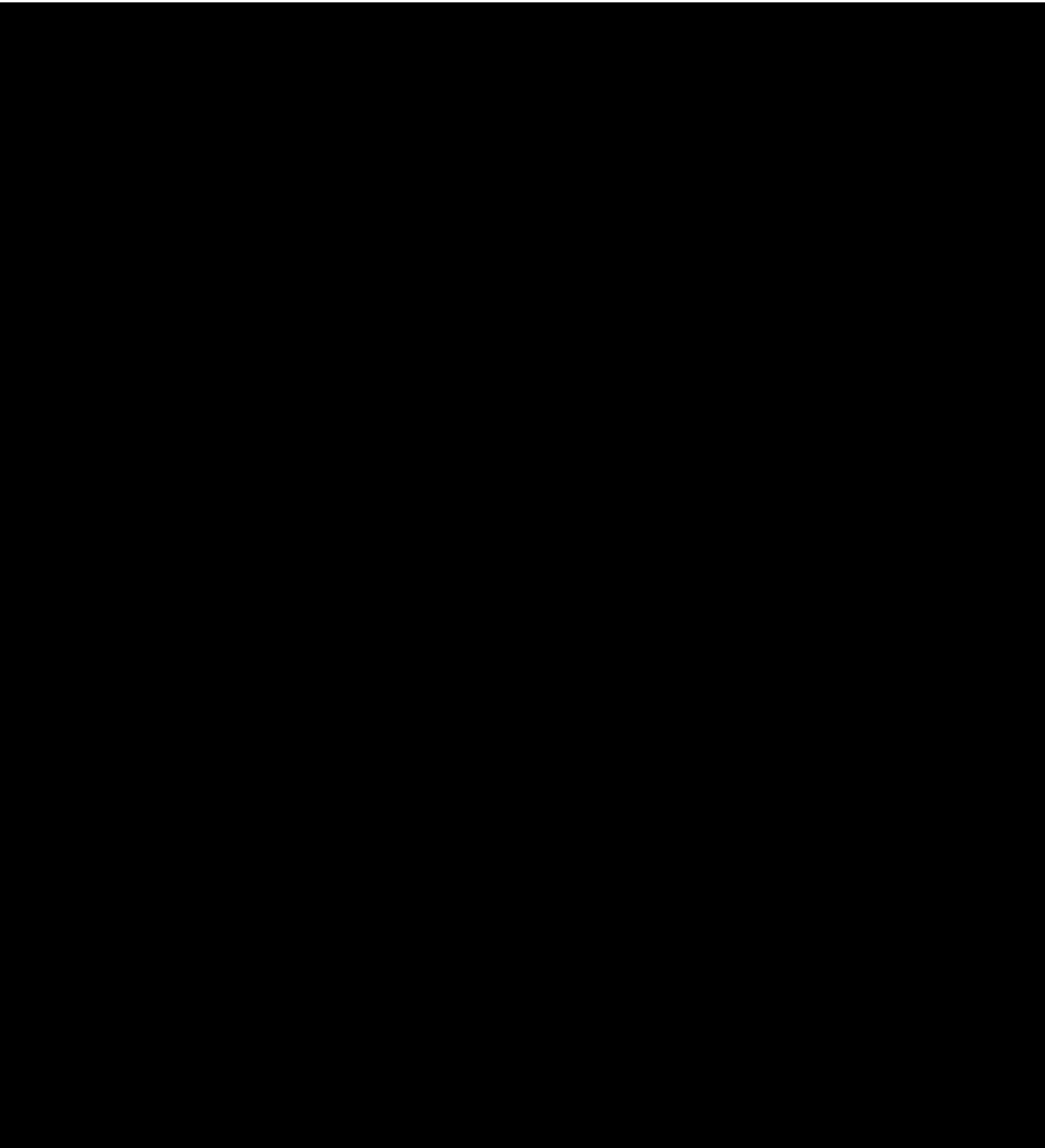
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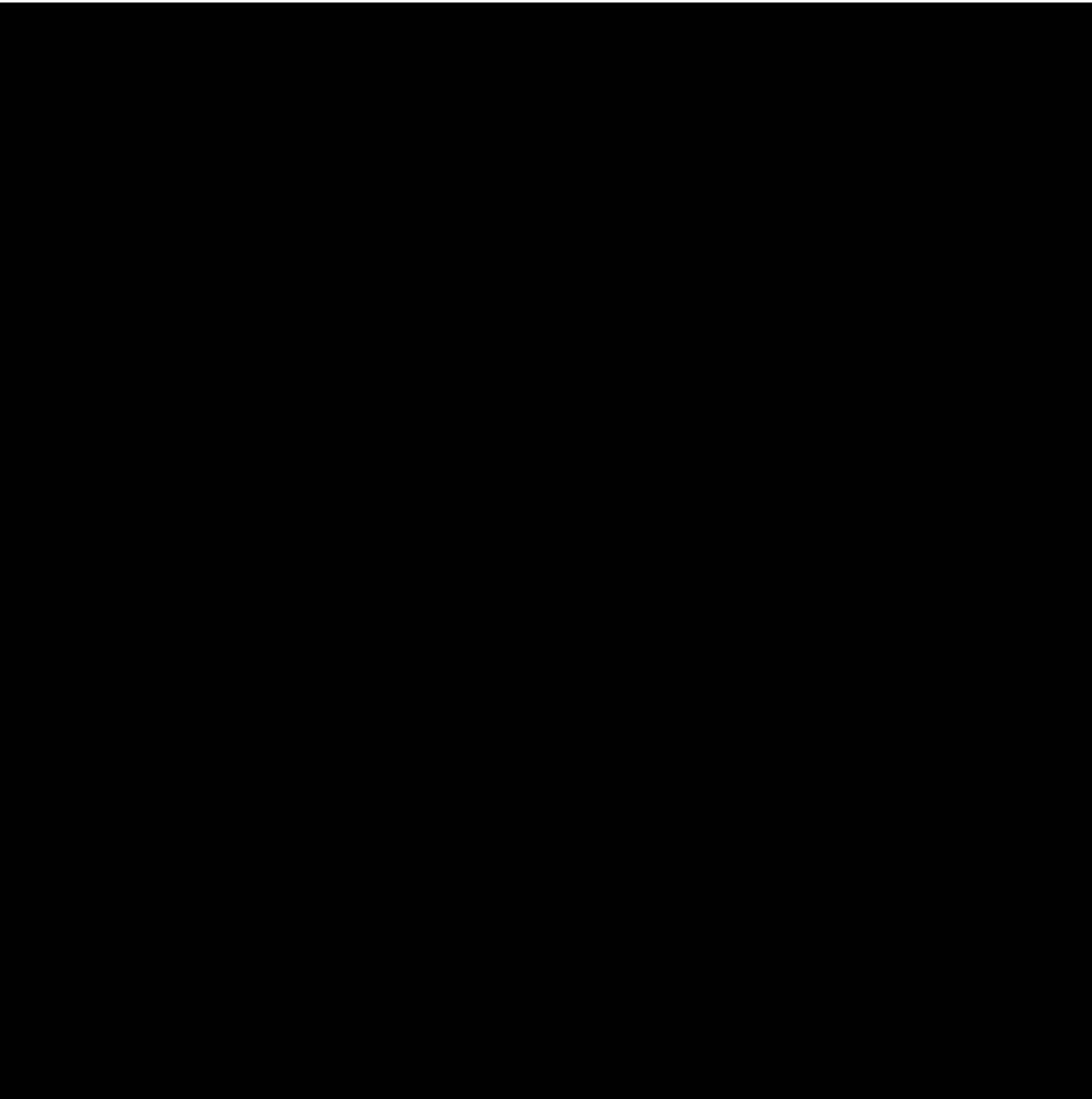
Official responsible for submitting financial information

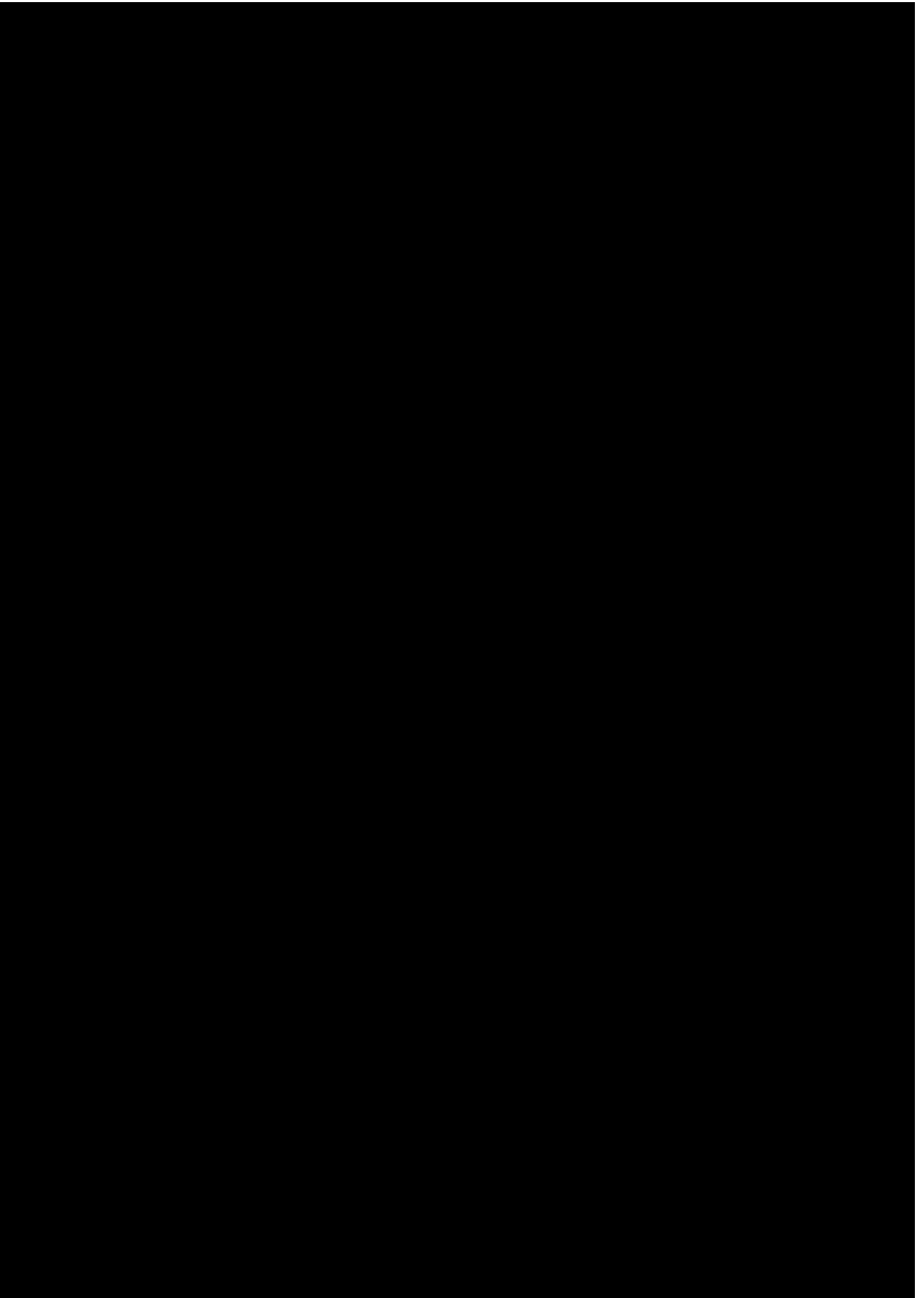
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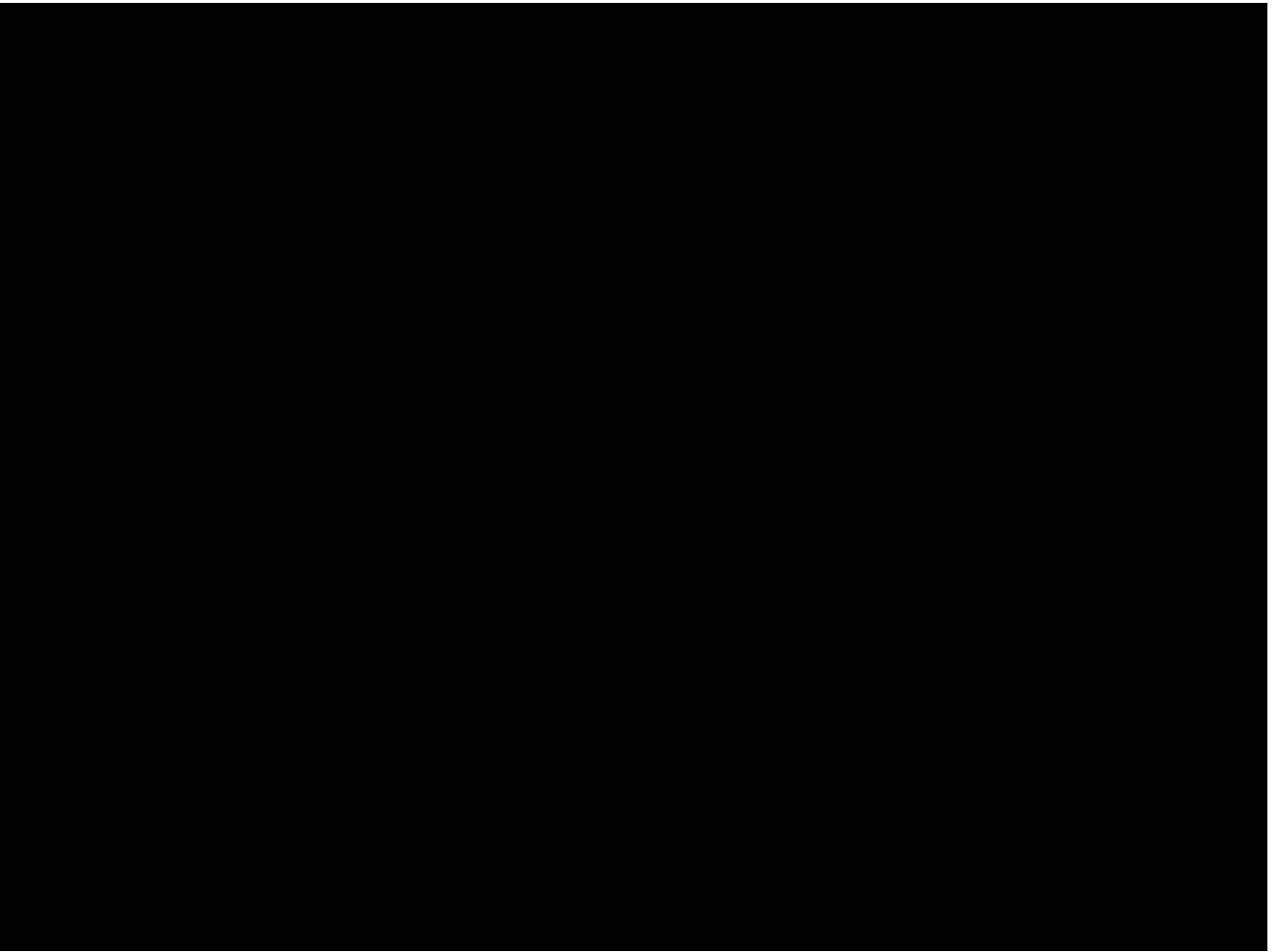


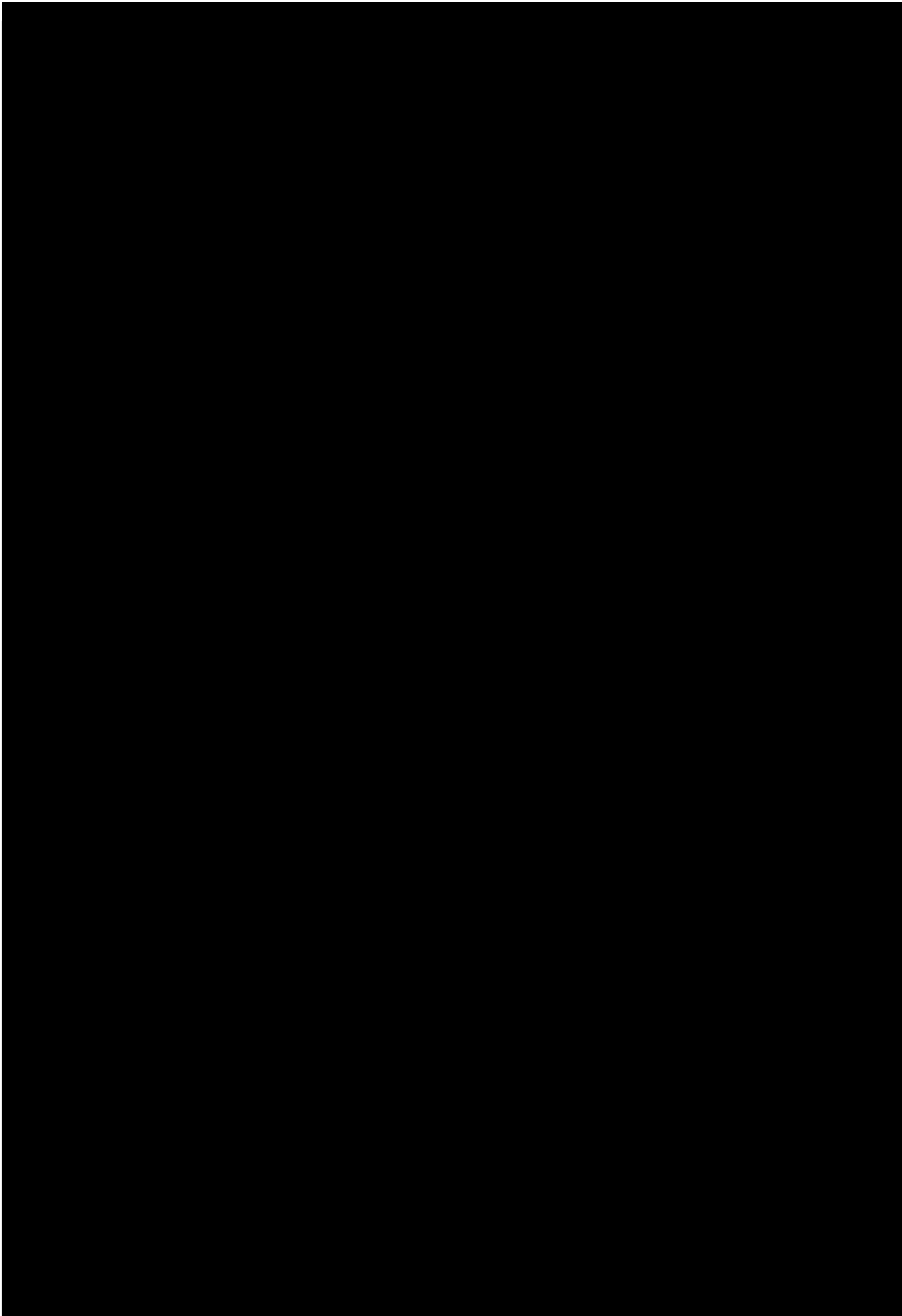




FS000 Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M05 November

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									





Expenditure by Vote									
Vote 1 - City Manager	-	43,788	-	4,003	14,892	21,894	(7,002)	-32%	43,788
1.1 - Office of the City Manager		9,522		847	3,688	4,761	(1,073)	-23%	9,522
1.2 - Deputy Executive Director Operations		13,317		1,562	3,791	6,659	(2,868)	-43%	13,317
1.3 - Information Technology and Management		-		-	-	-	-	-	-
1.4 - Committee Services		-		-	-	-	-	-	-
1.5 - Deputy Executive Director Performance		9,129		622	1,789	4,564	(2,775)	-61%	9,129
1.6 - Risk Management and anti-Fraud&Corruption		4,918		418	2,430	2,459	(29)	-1%	4,918
1.7 - Internal Audit		6,794		555	3,194	3,397	(204)	-6%	6,794
1.8 - Institutional Compliance		107		-	-	54	(54)	-100%	107
Vote 2 - Executive Mayor	-	134,047	-	8,922	60,346	67,024	(6,677)	-10%	134,047
2.1 - Office of the Speaker		70,226		4,228	34,249	35,113	(864)	-2%	70,226
2.2 - Office of the Executive Mayor		59,342		4,356	23,989	29,671	(5,682)	-19%	59,342
2.3 - Office of the Councils Whip		4,479		338	2,108	2,239	(131)	-6%	4,479
Vote 3 - Corporate Services	-	206,889	-	17,966	80,935	103,445	(22,500)	-22%	206,889
3.1 - Head		10,050		348	3,175	5,025	(1,850)	-37%	10,050
3.2 - Human Resource Management & Development		36,629		3,006	16,962	18,314	(1,352)	-7%	36,629
3.3 - Office of the Speaker		-		-	-	-	-	-	-
3.4 - Office of the Executive Mayor		-		-	-	-	-	-	-
3.5 - Labour Relations		4,946		558	2,614	2,473	141	6%	4,946
3.6 - Communications and Legal Services		4,855		1,373	2,909	2,427	482	20%	4,855
3.7 - Facilities Management		56,738		4,684	20,379	28,369	(7,990)	-28%	56,738
3.8 - Safety and Loss Control		1,592		156	677	796	(119)	-15%	1,592
3.9 - Committee Services		17,157		1,275	6,759	8,578	(1,819)	-21%	17,157
3.10 - Information Technology and Management		74,923		6,565	27,460	37,462	(10,002)	-27%	74,923
Vote 4 - Finance	-	133,283	-	11,182	67,309	66,642	668	1%	133,283
4.1 - Property Rates		-		-	-	-	-	-	-
4.2 - Chief Executive Officer		7,722		716	3,877	3,861	16	0%	7,722
4.3 - Accounting and Compliance		1,967		79	625	984	(358)	-36%	1,967
4.4 - Financial Support		1,705		143	816	852	(36)	-4%	1,705
4.5 - Budget and Treasury		6,198		538	3,124	3,099	25	1%	6,198
4.6 - Supply Chain Management		13,068		1,251	6,781	6,534	247	4%	13,068
4.7 - Revenue Management		97,822		8,166	50,132	48,911	1,221	2%	97,822
4.8 - Asset Management		4,801		289	1,953	2,401	(447)	-19%	4,801
Vote 5 - Social Services	-	288,852	-	22,103	130,644	144,426	(13,782)	-10%	288,852
5.1 - Administration		5,519		419	2,247	2,760	(513)	-19%	5,519
5.2 - Education and Library Services		-		-	-	-	-	-	-
5.3 - Social Development		47,323		3,329	19,552	23,662	(4,110)	-17%	47,323
5.4 - Environmental Health Services		-		-	-	-	-	-	-
5.5 - Emergency Management Services		50,750		4,390	25,423	25,375	49	0%	50,750
5.6 - Traffic and Law Enforcement		104,591		8,238	50,180	52,296	(2,116)	-4%	104,591
5.7 - Parks and Cemeteries		77,127		5,540	31,956	38,563	(6,607)	-17%	77,127
5.8 - Disaster Management		3,543		185	1,286	1,772	(485)	-27%	3,543
5.8 - Health		-		-	-	-	-	-	-
Vote 6 - Planning	-	85,190	-	4,628	23,534	42,595	(19,061)	-45%	85,190
6.1 - Administration and Finance		5,762		766	3,298	2,881	417	14%	5,762
6.2 - Planning		-		-	-	-	-	-	-
6.3 - Economic Development		25,231		1,637	6,736	12,616	(5,879)	-47%	25,231
6.4 - Town and Regional Planning		33,079		690	4,196	16,540	(12,343)	-75%	33,079
6.5 - Land Use Control		15,115		1,138	6,967	7,558	(590)	-8%	15,115
6.6 - Architectural and Survey Services		3,241		288	1,459	1,621	(161)	-10%	3,241
6.7 - Geographic Information Services		1,071		36	317	535	(218)	-41%	1,071
6.8 - Environmental Management		1,691		75	560	845	(286)	-34%	1,691
6.9 - Property and Land Management		-		-	-	-	-	-	-
Vote 7 - Human Settlement and Housing	-	80,507	-	6,861	32,543	40,254	(7,710)	-19%	80,507
7.1 - Head		3,292		249	1,353	1,646	(293)	-18%	3,292
7.2 - Rental and Social Housing		8,395		1,100	5,057	4,198	859	20%	8,395
7.3 - Land Development and Property Management		44,342		3,585	15,156	22,171	(7,015)	-32%	44,342
7.4 - Implementation Support		2,732		65	915	1,366	(451)	-33%	2,732
7.5 - BNG Property Management		1,985		235	971	993	(21)	-2%	1,985
7.6 - Informal Settlements		19,761		1,627	9,091	9,881	(789)	-8%	19,761
7.7 - Housing		-		-	-	-	-	-	-
Vote 8 - Fresh Produce Market	-	13,861	-	1,123	5,685	6,931	(1,246)	-18%	13,861
8.1 - Administration		4,327		490	2,638	2,163	475	22%	4,327
8.2 - Business Operations		9,535		632	3,047	4,767	(1,721)	-36%	9,535
Vote 9 - Engineering Services	-	429,750	-	35,605	181,851	214,875	(33,024)	-15%	429,750
9.1 - Head		3,544		347	1,802	1,772	30	2%	3,544
9.2 - Fleet Services and Engineering Support		18,654		6,999	36,076	9,327	26,749	287%	18,654
9.3 - Roads and Stormwater		183,673		10,182	48,482	91,837	(43,355)	-47%	183,673
9.4 - Solid Waste Management		107,633		7,879	44,701	53,816	(9,115)	-17%	107,633
9.5 - Water and Sanitation		116,246		10,198	50,790	58,123	(7,333)	-13%	116,246
Vote 10 - Water Services	-	518,065	-	31,790	235,870	259,032	(23,162)	-9%	518,065
10.1 - Water		518,065		31,790	235,870	259,032	(23,162)	-9%	518,065
Vote 11 - Miscellaneous Services	-	536,581	-	12,194	68,316	268,290	(199,974)	-75%	536,581
11.1 - Transfers, Grants and Miscellaneous		536,581		12,194	68,316	268,290	(199,974)	-75%	536,581
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
12.1 - Administration		-		-	-	-	-	-	-
12.2 - Bloemfontein North		-		-	-	-	-	-	-
12.3 - Bloemfontein South		-		-	-	-	-	-	-
12.4 - Botshabelo		-		-	-	-	-	-	-
12.5 - Thaba Nchu		-		-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery R	-	37,852	-	3,570	11,352	18,926	(7,574)	-40%	37,852
13.1 - Head		4,122		257	1,713	2,061	(348)	-17%	4,122
13.2 - Strategic Projects		12,905		2,105	2,114	6,452	(4,339)	-67%	12,905
13.3 - City Services, Monitoring and Evaluation		1,696		-	-	848	(848)	-100%	1,696
13.4 - Regional Centre Bloemfontein		9,041		575	3,678	4,521	(843)	-19%	9,041
13.5 - Regional Centre Botshabelo		6,581		427	2,648	3,291	(642)	-20%	6,581
13.6 - Regional Centre Thaba Nchu		3,506		205	1,199	1,753	(554)	-32%	3,506
Vote 14 - Electricity - Centlec (Soc) Ltd	-	1,667,649	-	97,607	697,854	833,824	(135,971)	-16%	1,667,649
14.1 - Board of Directors		7,570		6	806	3,785	(2,979)	-79%	7,570
14.2 - Company Secretary		8,437		42	194	4,218	(4,025)	-95%	8,437
14.3 - Chief Executive Officer		31,389		1,457	8,804	15,695	(6,891)	-44%	31,389
14.4 - Finance		261,844		3,563	61,664	130,922	(69,258)	-53%	261,844
14.5 - Corporate Services		38,351		2,306	14,893	19,175	(4,283)	-22%	38,351
14.6 - Engineering		9,988		964	5,454	4,994	460	9%	9,988
14.7 - Customer Services		38,610		8,446	26,816	19,305	7,511	39%	38,610
14.8 - Design and Development		14,927		1,229	11,089	7,463	3,625	49%	14,927
14.9 - Distribution		1,245,833		79,131	565,140	622,916	(57,777)	-9%	1,245,833
14.10 - Street Lights		10,699		464	2,995	5,350	(2,355)	-44%	10,699
Total Expenditure by Vote	-	4,176,315	-	257,554	1,611,132	2,088,157	(477,026)	(0)	4,176,315
Surplus/ (Deficit) for the year	-	712,001	-	277,545	734,869	356,000	378,869	0	712,001

FS000 Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	2011/12 Audited Outcome	Budget Year 2012/13							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		493,976		43,141	256,233	246,988	9,245	4%	493,976
Property rates - penalties & collection charges		-				-	-		-
Service charges - electricity revenue		1,690,563		155,538	921,347	845,281	76,065	9%	1,690,563
Service charges - water revenue		543,286		44,042	258,975	271,643	(12,668)	-5%	543,286
Service charges - sanitation revenue		132,361		12,546	69,920	66,181	3,739	6%	132,361
Service charges - refuse revenue		33,847		5,706	28,871	16,923	11,948	71%	33,847
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		24,793		1,024	6,962	12,396	(5,434)	-44%	24,793
Interest earned - external investments		31,717		2,697	12,545	15,859	(3,313)	-21%	31,717
Interest earned - outstanding debtors		23,010		10,861	55,428	11,505	43,923	382%	23,010
Dividends received		-		-	-	-	-		-
Fines		5,063		120	1,870	2,531	(661)	-26%	5,063
Licences and permits		766		23	235	383	(147)	-38%	766
Agency services		3,527		-	-	1,764	(1,764)	-100%	3,527
Transfers recognised - operational		651,134		160,950	457,976	325,567	132,409	41%	651,134
Other revenue		715,498		98,451	275,637	357,749	(82,112)	-23%	715,498
Gains on disposal of PPE		40		-	-	20	(20)	-100%	40
Total Revenue (excluding capital transfers and contributions)	-	4,349,581	-	535,099	2,346,001	2,174,791	171,210	8%	4,349,581
Expenditure By Type									
Employee related costs		954,589		81,346	470,216	477,295	(7,078)	-1%	954,589
Remuneration of councillors		46,207		3,458	20,464	23,103	(2,640)	-11%	46,207
Debt impairment		142,989		8,683	52,100	71,495	(19,394)	-27%	142,989
Depreciation & asset impairment		200,157		12,919	77,515	100,079	(22,564)	-23%	200,157
Finance charges		65,664		1,862	3,736	32,832	(29,096)	-89%	65,664
Bulk purchases		1,478,735		90,651	672,972	739,368	(66,396)	-9%	1,478,735
Other materials		238,250		10,682	50,395	119,125	(68,730)	-58%	238,250
Contracted services		180,438		15,503	126,076	90,219	35,857	40%	180,438
Transfers and grants		140,289		179	984	70,145	(69,160)	-99%	140,289
Other expenditure		728,996		32,270	136,684	364,498	(227,814)	-63%	728,996
Loss on disposal of PPE		-		-	-	-	-		-
Total Expenditure	-	4,176,315	-	257,554	1,611,142	2,088,157	(477,015)	-23%	4,176,315
Surplus/(Deficit)	-	173,266	-	277,545	734,859	86,633	648,225	0	173,266
Transfers recognised - capital		513,967		-	-	256,984	(256,984)	(0)	513,967
Contributions recognised - capital		24,767		-	-	12,384	(12,384)	(0)	24,767
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	712,001	-	277,545	734,859	356,000			712,001
Taxation		-		-	-	-	-		-
Surplus/(Deficit) after taxation	-	712,001	-	277,545	734,859	356,000			712,001
Attributable to minorities		-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality	-	712,001	-	277,545	734,859	356,000			712,001
Share of surplus/ (deficit) of associate		-		-	-	-	-		-
Surplus/ (Deficit) for the year	-	712,001	-	277,545	734,859	356,000			712,001

FS000 Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M06 December

Vote Description	2011/12	Budget Year 2012/13							
	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									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	7,500	-	752	4,120	3,750	370	10%	7,500
Vote 4 - Finance	-	5,600	-	-	2,012	2,800	(788)	-28%	5,600
Vote 5 - Social Services	-	8,500	-	3,339	3,339	4,250	(911)	-21%	8,500
Vote 6 - Planning	-	-	-	-	-	-	-	-	-
Vote 7 - Human Settlement and Housing	-	6,500	-	-	-	3,250	(3,250)	-100%	6,500
Vote 8 - Fresh Produce Market	-	-	-	-	-	-	-	-	-
Vote 9 - Engineering Services	-	180,810	-	6,533	31,419	90,405	(58,986)	-65%	180,810
Vote 10 - Water Services	-	112,751	-	8,317	35,248	56,375	(21,127)	-37%	112,751
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	179,831	-	6,104	66,529	89,915	(23,386)	-26%	179,831
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	501,492	-	25,045	142,667	250,746	(108,079)	-43%	501,492
Single Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	11,500	-	910	9,930	5,750	4,180	73%	11,500
Vote 4 - Finance	-	1,000	-	-	-	500	(500)	-100%	1,000
Vote 5 - Social Services	-	13,350	-	2,355	3,772	6,675	(2,903)	-43%	13,350
Vote 6 - Planning	-	55,187	-	789	2,260	27,593	(25,333)	-92%	55,187
Vote 7 - Human Settlement and Housing	-	23,500	-	3,083	7,676	11,750	(4,074)	-35%	23,500
Vote 8 - Fresh Produce Market	-	-	-	-	-	-	-	-	-
Vote 9 - Engineering Services	-	116,142	-	26,424	79,599	58,071	21,528	37%	116,142
Vote 10 - Water Services	-	26,560	-	3,152	24,643	13,280	11,363	86%	26,560
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	4,936	-	416	597	2,468	(1,872)	-76%	4,936
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	252,175	-	37,129	128,476	126,088	2,388	2%	252,175
Total Capital Expenditure	-	753,667	-	62,174	271,143	376,834	(105,690)	-28%	753,667
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	-	49,548	-	1,742	17,940	24,774	(6,833)	-28%	49,548
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	6,600	-	-	2,012	3,300	(1,288)	-39%	6,600
Corporate services	-	42,948	-	1,742	15,929	21,474	(5,545)	-26%	42,948
<i>Community and public safety</i>	-	53,350	-	8,697	12,909	26,675	(13,766)	-52%	53,350
Community and social services	-	-	-	-	-	-	-	-	-
Sport and recreation	-	33,350	-	3,010	6,543	16,675	(10,132)	-61%	33,350
Public safety	-	3,500	-	2,983	2,983	1,750	1,233	70%	3,500
Housing	-	16,500	-	2,704	3,383	8,250	(4,867)	-59%	16,500
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	184,345	-	22,655	91,105	92,173	(1,067)	-1%	184,345
Planning and development	-	55,187	-	789	2,260	27,593	(25,333)	-92%	55,187
Road transport	-	129,159	-	21,866	88,845	64,579	24,266	38%	129,159
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	-	466,424	-	29,079	149,188	233,212	(84,024)	-36%	466,424
Electricity	-	184,767	-	6,520	67,126	92,384	(25,258)	-27%	184,767
Water	-	139,311	-	11,468	59,891	69,656	(9,765)	-14%	139,311
Waste water management	-	129,936	-	10,243	17,772	64,968	(47,196)	-73%	129,936
Waste management	-	12,410	-	848	4,400	6,205	(1,805)	-29%	12,410
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	-	753,667	-	62,174	271,143	376,834	(105,690)	-28%	753,667
Funded by:									
National Government	-	510,967	-	47,720	224,772	255,484	(30,712)	-12%	510,967
Provincial Government	-	3,000	-	4,323	5,071	1,500	3,571	238%	3,000
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	894	-	894	#DIV/0!	-
Transfers recognised - capital	-	513,967	-	52,044	230,736	256,984	(26,247)	-10%	513,967
Public contributions & donations	-	24,767	-	397	4,577	12,384	(7,807)	-63%	24,767
Borrowing	-	105,885	-	5,854	14,576	52,943	(38,367)	-72%	105,885
Internally generated funds	-	109,048	-	3,879	21,255	54,524	(33,269)	-61%	109,048
Total Capital Funding	-	753,667	-	62,174	271,143	376,834	(105,690)	-28%	753,667

FS000 Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M06
December

Vote Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand									
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
1.1 - Office of the City Manager	-	-	-	-	-	-	-	-	-
1.2 - Deputy Executive Director Operations	-	-	-	-	-	-	-	-	-
1.3 - Information Technology and Management	-	-	-	-	-	-	-	-	-
1.4 - Committee Services	-	-	-	-	-	-	-	-	-
1.5 - Deputy Executive Director Performance	-	-	-	-	-	-	-	-	-
1.6 - Risk Management and anti-Fraud&Corruption	-	-	-	-	-	-	-	-	-
1.7 - Internal Audit	-	-	-	-	-	-	-	-	-
1.8 - Institutional Compliance	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker	-	-	-	-	-	-	-	-	-
2.2 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
2.3 - Office of the Councils Whip	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	7,500	-	752	4,120	3,750	370	10%	7,500
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Management & Development	-	-	-	-	-	-	-	-	-
3.3 - Office of the Speaker	-	-	-	-	-	-	-	-	-
3.4 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
3.5 - Labour Relations	-	-	-	-	-	-	-	-	-
3.6 - Communications and Legal Services	-	-	-	-	-	-	-	-	-
3.7 - Facilities Management	-	3,500	-	113	1,728	1,750	(22)	-1%	3,500
3.8 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.9 - Committee Services	-	-	-	-	-	-	-	-	-
3.10 - Information Technology and Management	-	4,000	-	639	2,393	2,000	393	20%	4,000
Vote 4 - Finance	-	5,600	-	-	2,012	2,800	(788)	-28%	5,600
4.1 - Property Rates	-	-	-	-	-	-	-	-	-
4.2 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
4.3 - Accounting and Compliance	-	-	-	-	-	-	-	-	-
4.4 - Financial Support	-	-	-	-	-	-	-	-	-
4.5 - Budget and Treasury	-	-	-	-	-	-	-	-	-
4.6 - Supply Chain Management	-	-	-	-	-	-	-	-	-
4.7 - Revenue Management	-	-	-	-	-	-	-	-	-
4.8 - Asset Management	-	5,600	-	-	2,012	2,800	(788)	-28%	5,600
Vote 5 - Social Services	-	8,500	-	3,339	3,339	4,250	(911)	-21%	8,500
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Education and Library Services	-	-	-	-	-	-	-	-	-
5.3 - Social Development	-	-	-	-	-	-	-	-	-
5.4 - Environmental Health Services	-	-	-	-	-	-	-	-	-
5.5 - Emergency Management Services	-	500	-	-	-	250	(250)	-100%	500
5.6 - Traffic and Law Enforcement	-	3,000	-	2,983	2,983	1,500	1,483	99%	3,000
5.7 - Parks and Cemeteries	-	5,000	-	356	356	2,500	(2,144)	-86%	5,000
5.8 - Disaster Management	-	-	-	-	-	-	-	-	-
5.8 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Planning	-	-	-	-	-	-	-	-	-
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Planning	-	-	-	-	-	-	-	-	-
6.3 - Economic Development	-	-	-	-	-	-	-	-	-
6.4 - Town and Regional Planning	-	-	-	-	-	-	-	-	-
6.5 - Land Use Control	-	-	-	-	-	-	-	-	-
6.6 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-
6.7 - Geographic Information Services	-	-	-	-	-	-	-	-	-
6.8 - Environmental Management	-	-	-	-	-	-	-	-	-
6.9 - Property and Land Management	-	-	-	-	-	-	-	-	-
Vote 7 - Human Settlement and Housing	-	6,500	-	-	-	3,250	(3,250)	-100%	6,500
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	-	-	-	-	-	-	-	-
7.3 - Land Development and Property Management	-	6,500	-	-	-	3,250	(3,250)	-100%	6,500
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Fresh Produce Market	-	-	-	-	-	-	-	-	-
8.1 - Administration	-	-	-	-	-	-	-	-	-
8.2 - Business Operations	-	-	-	-	-	-	-	-	-
Vote 9 - Engineering Services	-	180,810	-	6,533	31,419	90,405	(58,986)	-65%	180,810
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	25,448	-	-	-	12,724	(12,724)	-100%	25,448
9.3 - Roads and Stormwater	-	74,842	-	3,592	20,984	37,421	(16,437)	-44%	74,842
9.4 - Solid Waste Management	-	11,530	-	848	4,400	5,765	(1,365)	-24%	11,530
9.5 - Water and Sanitation	-	68,990	-	2,094	6,034	34,495	(28,461)	-83%	68,990
Vote 10 - Water Services	-	112,751	-	8,317	35,248	56,375	(21,127)	-37%	112,751
10.1 - Water	-	112,751	-	8,317	35,248	56,375	(21,127)	-37%	112,751
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
11.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
12.1 - Administration	-	-	-	-	-	-	-	-	-
12.2 - Bloemfontein North	-	-	-	-	-	-	-	-	-
12.3 - Bloemfontein South	-	-	-	-	-	-	-	-	-
12.4 - Botshabelo	-	-	-	-	-	-	-	-	-
12.5 - Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Reg	-	-	-	-	-	-	-	-	-
13.1 - Head	-	-	-	-	-	-	-	-	-
13.2 - Strategic Projects	-	-	-	-	-	-	-	-	-
13.3 - City Services, Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
13.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	-	-	-
13.5 - Regional Centre Botshabelo	-	-	-	-	-	-	-	-	-
13.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	179,831	-	6,104	66,529	89,915	(23,386)	-26%	179,831
14.1 - Board of Directors	-	-	-	-	-	-	-	-	-
14.2 - Company Secretary	-	-	-	-	-	-	-	-	-
14.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
14.4 - Finance	-	-	-	-	-	-	-	-	-
14.5 - Corporate Services	-	-	-	-	-	-	-	-	-
14.6 - Engineering	-	-	-	-	-	-	-	-	-
14.7 - Customer Services	-	104,831	-	5,198	29,624	52,415	(22,791)	-43%	104,831
14.8 - Design and Development	-	-	-	-	-	-	-	-	-
14.9 - Distribution	-	75,000	-	906	36,905	37,500	(595)	-2%	75,000
14.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	-	501,492	-	25,045	142,667	250,746	(108,079)	-43%	501,492

Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
1.1 - Office of the City Manager	-	-	-	-	-	-	-	-	-
1.2 - Deputy Executive Director Operations	-	-	-	-	-	-	-	-	-
1.3 - Information Technology and Management	-	-	-	-	-	-	-	-	-
1.4 - Committee Services	-	-	-	-	-	-	-	-	-
1.5 - Deputy Executive Director Performance	-	-	-	-	-	-	-	-	-
1.6 - Risk Management and anti-Fraud&Corruption	-	-	-	-	-	-	-	-	-
1.7 - Internal Audit	-	-	-	-	-	-	-	-	-
1.8 - Institutional Compliance	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker	-	-	-	-	-	-	-	-	-
2.2 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
2.3 - Office of the Councils Whip	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	11,500	-	910	9,930	5,750	4,180	73%	11,500
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Management & Development	-	-	-	-	-	-	-	-	-
3.3 - Office of the Speaker	-	-	-	-	-	-	-	-	-
3.4 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
3.5 - Labour Relations	-	-	-	-	-	-	-	-	-
3.6 - Communications and Legal Services	-	-	-	-	-	-	-	-	-
3.7 - Facilities Management	-	11,500	-	910	9,930	5,750	4,180	73%	11,500
3.8 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.9 - Committee Services	-	-	-	-	-	-	-	-	-
3.10 - Information Technology and Management	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	1,000	-	-	-	500	(500)	-100%	1,000
4.1 - Property Rates	-	-	-	-	-	-	-	-	-
4.2 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
4.3 - Accounting and Compliance	-	-	-	-	-	-	-	-	-
4.4 - Financial Support	-	-	-	-	-	-	-	-	-
4.5 - Budget and Treasury	-	-	-	-	-	-	-	-	-
4.6 - Supply Chain Management	-	-	-	-	-	-	-	-	-
4.7 - Revenue Management	-	1,000	-	-	-	500	(500)	-100%	1,000
4.8 - Asset Management	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	13,350	-	2,355	3,772	6,675	(2,903)	-43%	13,350
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Education and Library Services	-	-	-	-	-	-	-	-	-
5.3 - Social Development	-	-	-	-	-	-	-	-	-
5.4 - Environmental Health Services	-	-	-	-	-	-	-	-	-
5.5 - Emergency Management Services	-	-	-	-	-	-	-	-	-
5.6 - Traffic and Law Enforcement	-	-	-	-	-	-	-	-	-
5.7 - Parks and Cemeteries	-	13,350	-	2,355	3,772	6,675	(2,903)	-43%	13,350
5.8 - Disaster Management	-	-	-	-	-	-	-	-	-
5.8 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Planning	-	55,187	-	789	2,260	27,593	(25,333)	-92%	55,187
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Planning	-	-	-	-	-	-	-	-	-
6.3 - Economic Development	-	-	-	-	-	-	-	-	-
6.4 - Town and Regional Planning	-	43,687	-	437	1,506	21,843	(20,337)	-93%	43,687
6.5 - Land Use Control	-	1,500	-	-	-	750	(750)	-100%	1,500
6.6 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-
6.7 - Geographic Information Services	-	10,000	-	352	754	5,000	(4,246)	-85%	10,000
6.8 - Environmental Management	-	-	-	-	-	-	-	-	-
6.9 - Property and Land Management	-	-	-	-	-	-	-	-	-
Vote 7 - Human Settlement and Housing	-	23,500	-	3,083	7,676	11,750	(4,074)	-35%	23,500
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	-	-	-	-	-	-	-	-
7.3 - Land Development and Property Management	-	7,000	-	379	4,293	3,500	793	23%	7,000
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	-	16,500	-	2,704	3,383	8,250	(4,867)	-59%	16,500
Vote 8 - Fresh Produce Market	-	-	-	-	-	-	-	-	-
8.1 - Administration	-	-	-	-	-	-	-	-	-
8.2 - Business Operations	-	-	-	-	-	-	-	-	-
Vote 9 - Engineering Services	-	116,142	-	26,424	79,599	58,071	21,528	37%	116,142
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	-	54,317	-	18,275	67,862	27,159	40,703	150%	54,317
9.4 - Solid Waste Management	-	880	-	-	-	440	(440)	-100%	880
9.5 - Water and Sanitation	-	60,945	-	8,149	11,737	30,473	(18,735)	-61%	60,945
Vote 10 - Water Services	-	26,560	-	3,152	24,643	13,280	11,363	86%	26,560
10.1 - Water	-	26,560	-	3,152	24,643	13,280	11,363	86%	26,560
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
11.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
12.1 - Administration	-	-	-	-	-	-	-	-	-
12.2 - Bloemfontein North	-	-	-	-	-	-	-	-	-
12.3 - Bloemfontein South	-	-	-	-	-	-	-	-	-
12.4 - Botshabelo	-	-	-	-	-	-	-	-	-
12.5 - Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Reg	-	-	-	-	-	-	-	-	-
13.1 - Head	-	-	-	-	-	-	-	-	-
13.2 - Strategic Projects	-	-	-	-	-	-	-	-	-
13.3 - City Services, Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
13.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	-	-	-
13.5 - Regional Centre Botshabelo	-	-	-	-	-	-	-	-	-
13.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	4,936	-	416	597	2,468	(1,872)	-76%	4,936
14.1 - Board of Directors	-	-	-	-	-	-	-	-	-
14.2 - Company Secretary	-	-	-	-	-	-	-	-	-
14.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
14.4 - Finance	-	-	-	-	-	-	-	-	-
14.5 - Corporate Services	-	-	-	-	-	-	-	-	-
14.6 - Engineering	-	-	-	13	31	-	31	#DIV/0!	-
14.7 - Customer Services	-	-	-	-	91	-	91	#DIV/0!	-
14.8 - Design and Development	-	-	-	-	-	-	-	-	-
14.9 - Distribution	-	4,936	-	403	475	2,468	(1,993)	-81%	4,936
14.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	-	252,175	-	37,129	128,476	126,088	2,388	0	252,175
Total Capital Expenditure	-	753,667	-	62,174	271,143	376,834	(105,690)	(0)	753,667

FS000 Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M06 December

Description	2011/12	Budget Year 2012/13			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		22,956		257,491	22,956
Call investment deposits		282,180		552,706	282,180
Consumer debtors		354,286		1,086,567	354,286
Other debtors		129,003		45,556	129,003
Current portion of long-term receivables		16,339		13,402	16,339
Inventory		41,040		42,536	41,040
Total current assets	-	845,803	-	1,998,257	845,803
Non current assets					
Long-term receivables		2,255		13,949	2,255
Investments		12		14	12
Investment property		43,722		-	43,722
Investments in Associate				-	-
Property, plant and equipment		4,813,650		11,041,752	4,813,650
Agricultural				-	-
Biological assets				-	-
Intangible assets		13,414		-	13,414
Other non-current assets					
Total non current assets	-	4,873,053	-	11,055,715	4,873,053
TOTAL ASSETS	-	5,718,856	-	13,053,971	5,718,856
LIABILITIES					
Current liabilities					
Bank overdraft		-		-	-
Borrowing		18,504		19,808	18,504
Consumer deposits		85,176		79,601	85,176
Trade and other payables		727,889		1,965,102	727,889
Provisions				-	
Total current liabilities	-	831,569	-	2,064,511	831,569
Non current liabilities					
Borrowing		253,814		79,230	253,814
Provisions		564,066		542,157	564,066
Total non current liabilities	-	817,881	-	621,387	817,881
TOTAL LIABILITIES	-	1,649,449	-	2,685,898	1,649,449
NET ASSETS	-	4,069,406	-	10,368,074	4,069,406
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2,572,969		9,605,837	2,572,969
Reserves		1,496,438		762,237	1,496,438
TOTAL COMMUNITY WEALTH/EQUITY	-	4,069,406	-	10,368,074	4,069,406

FS000 Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M06 December

Description	2011/12	Budget Year 2012/13							
	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		3,240,690		255,790	1,936,971	1,620,345	316,626	20%	3,240,690
Government - operating		651,134		79,235	500,509	325,567	174,942	54%	651,134
Government - capital		513,967		9,011	374,659	256,984	117,675	46%	513,967
Interest		52,656		326	1,144	26,328	(25,184)	-96%	52,656
Dividends		-		-	-	-	-		-
Payments									
Suppliers and employees		(3,497,849)		(271,115)	(2,065,420)	(1,748,925)	316,495	-18%	(3,497,849)
Finance charges		(61,799)		(1,862)	(3,736)	(30,900)	(27,164)	88%	(61,799)
Transfers and Grants		(140,289)		(152)	(923)	(70,145)	(69,221)	99%	(140,289)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	758,510	-	71,232	743,203	379,255	363,949	96%	758,510
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		36		-	-	18	(18)	-100%	36
Decrease (Increase) in non-current debtors		-		-	-	-	-		-
Decrease (Increase) other non-current receivables		-		-	-	-	-		-
Decrease (increase) in non-current investments		-		-	-	-	-		-
Payments									
Capital assets		(678,300)		(65,221)	(372,755)	(339,150)	33,605	-10%	(678,300)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(678,265)	-	(65,221)	(372,755)	(339,132)	33,623	-10%	(678,265)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		105,885		-	38,157	52,943	(14,786)	-28%	105,885
Increase (decrease) in consumer deposits		1,255		139	954	628	326	52%	1,255
Payments									
Repayment of borrowing		(13,500)		(1,608)	(2,814)	(6,750)	(3,936)	58%	(13,500)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	93,641	-	(1,469)	36,296	46,820	10,524	22%	93,641
NET INCREASE/ (DECREASE) IN CASH HELD	-	173,886	-	4,542	406,745	86,943			173,886
Cash/cash equivalents at beginning:		131,250			403,452	131,250			403,452
Cash/cash equivalents at month/year end:		305,136			810,196	218,193			577,337

FS000 Mangaung - Supporting Table SC1 Material variance explanations - M06 December

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property Rates	9,245	On target	No remedial steps required
Electricity Revenue	76,065	On target	No remedial steps required
Water Revenue	(12,668)	On target, seasonal fluctuation	No remedial steps required
Sanitation Revenue	3,739	On target	No remedial steps required
Refuse removal	11,948	On target	No remedial steps required
Rental of Facilities and Equipment	(5,434)	Low demand	
Interest earned - external investments	(3,313)	Low investment balance and interest rate	No remedial steps required
Interest earned -outstanding debtors	43,923	Under budgeted	To be rectified with adjustments budget
Fines	(661)	Less traffic fines collected	
Other Revenue	(82,112)	Less collected on various revenue items and non cash as well as GRAP issues only accounted for at year end	
Transfers recognised - operational	132,409	Equitable share received in advance	No remedial steps required
Expenditure By Type			
Employee related cost	(7,078)	On target, vacancies not filled	
Depreciation and asset impairment	(22,564)	Slow and under spending of capital projects	
Debt impairment	(19,394)	Impairment not accrued by Centlec	
Bulk Purchases	(66,396)	Seasonal fluctuation	No remedial steps required
Finance charges	(29,096)	New external loan not yet taken up in full and only payable in December 2012 and June 2013	No remedial steps required
Other materials (Repairs and maintenance)	(68,730)	Under and slow spending and implementation of projects	There is a need to accelerate this spending
Contracted services	35,857	Over spending	
Transfers and Grants	(69,160)	Grants to Centlec not yet recognised	
Other expenditure	(227,814)	Under spending and GRAP related issues only accounted for at year end	
Capital Expenditure			
Capital Expenditure Projects in total	(105,690)	Under and slow spending and implementation of projects	
Cash Flow			
Ratepayers and other	316,626	Reliability of Centlec's figures questionable	
Government - Operating Grants	174,942	Equitable share and hfuel levy received in advance	No remedial steps required
Government - Capital Grants	117,675	USDG received in advance	No remedial steps required
Suppliers and employees	316,495	Reliability of Centlec's figures questionable	
Transfers and grants	(69,221)	Grants to Centlec not yet paid over in full	
Municipal Entities			
Revenue	2,945	On target -Seasonal fluctuation - electricity	
Operating expenditure	(135,971)	Under spending and purchase of bulk electricity not paid in full	
Capital expenditure	(25,258)	Under spending	

FS000 Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	2011/12	Budget Year 2012/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	6.4%	0.0%	5.0%	2.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and	0.0%	14.0%	0.0%	5.4%	14.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/	0.0%	24.6%	0.0%	19.9%	24.6%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	17.0%	0.0%	10.4%	17.0%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	101.7%	0.0%	96.8%	101.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	36.7%	0.0%	39.2%	36.7%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		92.5%		93.6%	92.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	11.5%	0.0%	49.4%	11.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		95.0%	0.0%	97.5%	95.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		18.0%	N/A	N/A	18.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		32.0%	0.0%	23.1%	32.0%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	21.9%	0.0%	20.0%	21.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	5.5%	0.0%	2.1%	5.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	6.1%	0.0%	3.5%	2.6%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		52.3%		2449.7%	52.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.1%		69.1%	17.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.2		1.7	1.2

FS000 Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2012/13									Bad Debts	>90 days
		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		
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200	39,421	20,595	13,996	14,263	12,513	11,483	46,033	264,464	422,768		348,756
Electricity	1300	187,831	71,009	46,048	48,671	47,058	43,850	16,984	26,541	487,992		183,104
Water	1400	66,815	57,000	40,182	41,036	29,938	27,710	112,480	474,508	849,669		685,673
Sewerage / Sanitation	1500	14,522	8,150	6,319	5,539	5,301	4,974	22,813	137,272	204,890		175,899
Refuse Removal	1600	-	-	-	-	-	-	-	-	-		-
Housing (Rental Revenue)	1700	324	316	304	22,230	-	-	-	-	23,173		22,230
Other	1900	6,925	4,671	3,423	46,083	7,091	2,687	3,208	36,922	111,011		95,992
Total By Revenue Source	2000	315,838	161,740	110,272	177,821	101,901	90,705	201,518	939,707	2,099,503		1,511,653
2011/12 -Dec 2011		104,792	166,708	154,229	138,520	107,456	67,652	154,704	688,316	1,582,378		1,156,649
Debtors Age Analysis By Customer Category												
Government	2200	21,658	18,662	7,647	9,796	8,067	7,165	9,766	63,320	146,081		
Business	2300	111,426	57,292	35,443	38,457	29,626	20,253	39,455	171,786	503,738		
Households	2400	180,109	84,595	66,434	128,792	59,023	62,708	149,252	668,960	1,399,874		
Other	2500	2,645	1,191	747	777	5,186	578	3,046	35,641	49,810		
Total By Customer Category	2600	315,838	161,740	110,272	177,821	101,901	90,705	201,518	939,707	2,099,503		

FS000 Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2012/13									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	72,375									72,375	109,341
Bulk Water	0200										-	-
PAYE deductions	0300										-	-
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	50,679	15,652	15,052	12,251						93,635	103,083
Auditor General	0800		-	-	-						-	40
Other	0900										-	-
Total By Customer Type	2600	123,053	15,652	15,052	12,251						166,010	212,464

FS000 Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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								
Municipality								
ABSA	Call	Call Account	-	362	4.30%	2,291	120,074	122,365
ABSA	Call	Call Account	-	46	4.50%	11,988	46	12,034
Standard Bank	Call	Call Account	-	777	4.50%	203,529	777	204,306
First National Bank	Call	Call Account	-	15	3.40%	5,210	15	5,225
Nedbank	Call	Call Account	-	882	4.75%	224,091	(15,316)	208,776
Municipality sub-total				2,081		447,110	105,596	552,706
Entities								
None								
Entities sub-total								
TOTAL INVESTMENTS AND INTEREST				2,081		447,110	105,596	552,706

FS000 Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	630,134	-	-	424,621	315,067	109,554	34.8%	630,134
Local Government Equitable Share		608,634			414,548	304,317	110,231	36.2%	608,634
Finance Management		1,500		-	1,500	750	750	100.0%	1,500
EPWP Incentive		-		-	226	-	226	#DIV/0!	-
Public Transport and Infrastructure System		20,000		-	5,000	10,000	(5,000)	-50.0%	20,000
Water Affairs		-		-	3,347	-	3,347	#DIV/0!	-
Provincial Government:	-	21,000	-	-	-	10,500	(10,500)	-100.0%	21,000
Health subsidy		14,000		-	-	7,000	(7,000)	-100.0%	14,000
Human Settlements		-		-	-	-	-	-	-
Premier's Office (Hlasela)		-		-	-	-	-	-	-
Police, Public Safety and Roads		7,000		-	-	3,500	(3,500)	-100.0%	7,000
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Kellogs Foundation		-		-	-	-	-	-	-
Total Operating Transfers and Grants	-	651,134	-	-	424,621	325,567	99,054	30.4%	651,134
Capital Transfers and Grants									
National Government:	-	510,967	-	6,250	373,399	255,484	117,915	46.2%	510,967
Public Works (EPWP)		-	-	-	3,914	-	3,914	#DIV/0!	-
Urban Settlements Development		485,967		-	342,984	242,984	100,000	41.2%	485,967
Minerals and Energy		25,000		6,250	25,000	12,500	12,500	100.0%	25,000
Water Affairs		-		-	1,501	-	1,501	#DIV/0!	-
Provincial Government:	-	3,000	-	-	-	1,500	(1,500)	-100.0%	3,000
Police, Public Safety and Roads		3,000		-	-	1,500	(1,500)	-100.0%	3,000
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	916	-	916	#DIV/0!	-
DBSA Environmental Impact Assessment Grant		-		-	916	-	916	#DIV/0!	-
City of Ghent		-		-	-	-	-	-	-
Total Capital Transfers and Grants	-	513,967	-	6,250	374,315	256,984	117,331	45.7%	513,967
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	1,165,101	-	6,250	798,936	582,551	216,385	37.1%	1,165,101

FS000 Mangaung - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	630,134	-	51,550	308,888	315,067	(6,179)	-2.0%	630,134
Local Government Equitable Share			608,634		50,720	304,317	304,317	-		608,634
Finance Management			1,500		58	486	750	(264)	-35.2%	1,500
EPWP Incentive			-		-	-	-	-		-
Public Transport and Infrastructure System			20,000		-	-	10,000	(10,000)	-100.0%	20,000
Water Affairs			-		773	4,085	-	4,085	#DIV/0!	-
Provincial Government:		-	21,000	-	1,267	9,133	10,500	(1,367)	-13.0%	21,000
Health subsidy			14,000		1,167	7,000	7,000	-		14,000
Human Settlements			-		-	-	-	-		-
Premiers Office (Hlasela)			-		100	190	-	190	#DIV/0!	-
Police, Public Safety and Roads			7,000		-	1,943	3,500	(1,557)	-44.5%	7,000
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Kellogs Foundation			-		-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	651,134	-	52,816	318,021	325,567	(7,546)	-2.3%	651,134
Capital expenditure of Transfers and Grants										
National Government:		-	510,967	-	47,720	224,772	255,484	(30,712)	-12.0%	510,967
Public Transport and Infrastructure System			-		-	3,446	-	3,446	#DIV/0!	-
Public Works (EPWP)			-		-	-	-	-		-
Urban Settlements Development			485,967		46,859	214,965	242,984	(28,018)	-11.5%	485,967
Minerals and Energy			25,000		691	4,653	12,500	(7,847)	-62.8%	25,000
Water Affairs			-		170	1,708	-	1,708	#DIV/0!	-
Provincial Government:		-	3,000	-	2,983	2,983	1,500	1,483	98.9%	3,000
Police, Public Safety and Roads			3,000		2,983	2,983	1,500	1,483	98.9%	3,000
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	894	-	894	#DIV/0!	-
DBSA Environmental Impact Assessment Grant			-		-	894	-	894	#DIV/0!	-
City of Ghent			-		-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	513,967	-	50,703	228,649	256,984	(28,335)	-11.0%	513,967
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	1,165,101	-	103,520	546,670	582,551	(35,881)	-6.2%	1,165,101

FS000 Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		29,760		2,289	13,550	14,880	(1,330)	-9%	29,760
Pension and UIF Contributions		3,056		252	1,486	1,528	(43)	-3%	3,056
Medical Aid Contributions		326		27	165	163	2	1%	326
Motor Vehicle Allowance		10,277		794	4,712	5,139	(426)	-8%	10,277
Cellphone Allowance		1,363		84	479	682	(202)	-30%	1,363
Housing Allowances		154		12	71	77	(6)	-7%	154
Other benefits and allowances									
Sub Total - Councillors		44,938		3,458	20,464	22,469	(2,005)	-9%	44,938
% increase		#DIV/0!							#DIV/0!
Senior Managers of the Municipality									
Basic Salaries and Wages		12,290		1,139	6,536	6,145	390	6%	12,290
Pension and UIF Contributions		408		66	388	204	184	90%	408
Medical Aid Contributions		237		17	103	118	(16)	-13%	237
Overtime									
Performance Bonus		2,944				1,472	(1,472)	-100%	2,944
Motor Vehicle Allowance		1,704		184	1,069	852	217	25%	1,704
Cellphone Allowance		82		8	62	41	21	52%	82
Housing Allowances									
Other benefits and allowances				14	766		766	#DIV/0!	
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Municipality		17,666		1,430	8,924	8,833	91	1%	17,666
% increase		#DIV/0!							#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		547,566		45,850	258,115	273,783	(15,668)	-6%	547,566
Pension and UIF Contributions		80,981		6,749	40,498	40,491	7	0%	80,981
Medical Aid Contributions		41,050		3,605	21,256	20,525	731	4%	41,050
Overtime		34,410		5,247	36,560	17,205	19,355	112%	34,410
Performance Bonus									
Motor Vehicle Allowance		42,720		3,972	23,248	21,360	1,888	9%	42,720
Cellphone Allowance		2,457		302	1,817	1,229	588	48%	2,457
Housing Allowances		3,574		216	1,329	1,787	(458)	-26%	3,574
Other benefits and allowances		9,223		556	2,775	4,612	(1,837)	-40%	9,223
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations		22,980				11,490	(11,490)	-100%	22,980
Sub Total - Other Municipal Staff		784,962		66,496	385,597	392,481	(6,884)	-2%	784,962
% increase		#DIV/0!							#DIV/0!
Total Parent Municipality		847,566		71,383	414,985	423,783	(8,798)	-2%	847,566
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Board Fees		1,269				635	(635)	-100%	1,269
Sub Total - Board Members of Entities		1,269				635	(635)	-100%	1,269
% increase		#DIV/0!							#DIV/0!
Senior Managers of Entities									
Basic Salaries and Wages		7,758		1,559	7,766	3,879	3,887	100%	7,758
Pension and UIF Contributions		259		67	143	130	13	10%	259
Medical Aid Contributions				52	184		184	#DIV/0!	
Overtime									
Performance Bonus		1,088				544	(544)	-100%	1,088
Motor Vehicle Allowance									
Cellphone Allowance				10	45		45	#DIV/0!	
Housing Allowances									
Other benefits and allowances		336				168	(168)	-100%	336
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Entities		9,441		1,688	8,138	4,721	3,418	72%	9,441
% increase		#DIV/0!							#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages		97,015		8,198	46,555	48,507	(1,952)	-4%	97,015
Pension and UIF Contributions		15,989		1,243	6,755	7,994	(1,240)	-16%	15,989
Medical Aid Contributions		8,400		561	3,273	4,200	(927)	-22%	8,400
Overtime		9,585		1,179	7,597	4,793	2,805	59%	9,585
Performance Bonus									
Motor Vehicle Allowance		8,584		421	2,638	4,292	(1,654)	-39%	8,584
Cellphone Allowance				(9)	(39)		(39)	#DIV/0!	
Housing Allowances		2,258		40	254	1,129	(875)	-77%	2,258
Other benefits and allowances		689		100	512	345	167	48%	689
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Other Staff of Entities		142,520		11,732	67,546	71,260	(3,714)	-5%	142,520
% increase		#DIV/0!							#DIV/0!
Total Municipal Entities		153,230		13,420	75,685	76,615	(930)	-1%	153,230
TOTAL SALARY, ALLOWANCES & BENEFITS		1,000,796		84,804	490,670	500,398	(9,728)	-2%	1,000,796
% increase		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF		954,589		81,346	470,206	477,295	(7,089)	-1%	954,589

FS000 Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Budget Year 2012/13												2012/13 Medium Term Revenue & Expenditure Framework			
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
R thousands																
Cash Receipts By Source																
Property rates	32,080	36,876	45,869	25,850	31,415	27,178	37,048	37,048	37,048	37,048	37,048	65,010	449,518	496,268	545,378	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	142,019	237,317	229,905	199,665	156,873	143,600	122,742	119,242	124,242	126,742	128,000	(191,936)	1,538,412	1,768,490	2,033,017	
Service charges - water revenue	36,404	43,306	49,931	42,442	57,584	54,178	52,839	53,533	45,684	37,800	32,092	(16,246)	489,548	540,670	600,180	
Service charges - sanitation revenue	15,965	18,594	18,575	14,662	17,044	15,555	9,927	9,927	9,927	9,927	9,927	(33,819)	116,212	126,182	136,981	
Service charges - refuse	80	43	434	254	244	235	2,539	2,539	2,539	2,539	2,539	11,588	25,571	29,409	33,324	
Service charges - other	6,139	2,763	810	474	2,198	1,205	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	273	77	65	263	218	168	2,066	2,066	2,066	2,066	2,066	13,398	24,793	26,327	28,002	
Interest earned - external investments	243	106	160	100	155	319	2,643	2,643	2,643	2,643	2,643	17,418	31,717	35,174	36,761	
Interest earned - outstanding debtors	14	12	17	8	6	7	1,726	1,726	1,726	1,726	1,726	12,245	20,939	20,002	19,442	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	351	440	365	223	385	10	422	422	422	422	422	1,179	5,063	5,569	6,126	
Licences and permits	21	16	44	33	17	7	64	64	64	64	64	309	766	842	926	
Agency services	-	-	-	-	-	-	294	294	294	294	294	2,058	3,527	3,603	3,282	
Transfer receipts - operating	260,098	-	-	-	161,176	79,235	-	-	152,159	-	-	(1,533)	651,134	694,671	716,638	
Other revenue	12,476	97,290	3,121	9,466	38,339	13,439	34,719	34,719	34,719	34,719	34,719	214,790	562,513	619,404	679,730	
Cash Receipts by Source	506,165	436,840	349,296	293,439	465,655	335,136	267,028	264,222	413,532	255,989	251,539	94,460	3,919,713	4,366,610	4,839,789	
Other Cash Flows by Source																
Transfer receipts - capital	200,000	4,616	2,250	7,750	151,032	9,011	-	161,989	9,000	-	-	-	513,967	619,719	711,272	
Contributions & Contributed assets	3	3	11	-	-	-	2,075	2,075	2,075	2,075	2,075	14,376	24,767	24,767	24,767	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	36	36	36	42	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	38,157	-	-	-	-	-	26,464	-	-	41,264	105,885	-	-	-
Increase in consumer deposits	476	541	371	525	446	353	105	105	105	105	105	(1,981)	1,255	1,453	1,636	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	706,644	442,000	390,085	301,714	617,132	344,501	269,208	428,391	451,175	258,168	253,718	148,156	4,565,624	5,012,585	5,577,505	
Cash Payments by Type																
Employee related costs	74,943	73,914	82,803	77,707	83,448	85,082	79,549	79,549	79,549	79,549	79,549	78,947	954,589	1,053,836	1,155,020	
Remuneration of councillors	3,363	3,384	3,423	3,416	3,420	3,458	3,850	3,850	3,850	3,850	3,850	6,489	46,205	49,653	53,102	
Interest paid	373	360	-	1,140	-	1,862	-	-	16,416	-	-	41,647	61,799	64,291	62,831	
Bulk purchases - Electricity	151,065	16,222	167,615	80,048	81,150	80,326	79,592	78,999	82,144	93,913	97,643	140,703	1,149,420	1,346,593	1,591,801	
Bulk purchases - Water & Sewer	34,763	13,878	23,552	-	60,458	28,061	35,984	36,457	31,111	25,742	21,855	17,453	329,315	385,688	446,754	
Other materials	7,575	2,452	6,191	10,808	11,924	11,686	19,854	19,854	19,854	19,854	19,854	88,342	238,250	255,085	272,326	
Contracted services	15,876	10,773	21,220	32,725	19,904	14,828	19,264	19,264	19,264	19,264	19,264	19,522	231,167	263,779	257,904	
Grants and subsidies paid - other municipalities	9	-	-	5	-	-	-	-	-	-	-	(13)	-	-	-	-
Grants and subsidies paid - other	574	116	30	41	10	152	11,691	11,691	11,691	11,691	11,691	80,912	140,289	167,393	200,507	
General expenses	70,667	214,424	69,322	37,378	121,659	47,675	45,742	45,742	45,742	45,742	45,742	(240,931)	548,903	574,041	609,689	
Cash Payments by Type	359,208	335,524	374,156	243,267	381,973	273,130	295,526	295,407	309,621	299,606	299,448	233,071	3,699,938	4,160,361	4,649,936	
Other Cash Flows/Payments by Type																
Capital assets	94,726	22,831	69,356	53,871	57,562	65,221	56,525	56,525	56,525	56,525	56,525	32,108	678,300	685,495	749,026	
Repayment of borrowing	164	177	-	865	-	1,608	-	-	-	-	-	10,686	13,500	15,500	15,500	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	454,099	358,532	443,512	298,003	439,535	339,959	352,051	351,932	366,146	356,131	355,973	275,865	4,391,738	4,861,356	5,414,462	
NET INCREASE/(DECREASE) IN CASH HELD	252,545	83,468	(53,427)	3,710	177,597	4,542	(82,843)	76,459	85,029	(97,962)	(102,255)	(127,708)	173,886	151,229	163,044	
Cash/cash equivalents at the month/year beginning:	341,761	594,306	677,774	624,347	628,058	805,655	810,196	727,353	803,813	888,841	888,841	790,879	688,624	341,761	515,647	666,876
Cash/cash equivalents at the month/year end:	594,306	677,774	624,347	628,058	805,655	810,196	727,353	803,813	888,841	790,879	688,624	560,916	515,647	666,876	829,920	

FS000 Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M06 Decer

Description	2011/12	Budget Year 2012/13							
	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		493,976		43,141	256,233	246,988	9,245	4%	493,976
Property rates - penalties & collection charges		-		-	-	-	-		-
Service charges - electricity revenue		-		-	-	-	-		-
Service charges - water revenue		543,286		44,042	258,975	271,643	(12,668)	-5%	543,286
Service charges - sanitation revenue		132,361		12,546	69,920	66,181	3,739	6%	132,361
Service charges - refuse revenue		33,847		5,706	28,871	16,923	11,948	71%	33,847
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		24,793		1,024	6,962	12,396	(5,434)	-44%	24,793
Interest earned - external investments		31,717		2,400	11,344	15,859	(4,515)	-28%	31,717
Interest earned - outstanding debtors		23,010		8,467	48,418	11,505	36,913	321%	23,010
Dividends received		110,000		9,167	55,000	55,000	-		110,000
Fines		5,063		120	1,870	2,531	(661)	-26%	5,063
Licences and permits		766		23	235	383	(147)	-38%	766
Agency services		156,024		8,907	44,832	78,012	(33,181)	-43%	156,024
Transfers recognised - operational		651,134		160,950	457,976	325,567	132,409	41%	651,134
Other revenue		314,043		80,342	175,255	157,022	18,234	12%	314,043
Gains on disposal of PPE		-		-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)	-	2,520,021	-	376,834	1,415,892	1,260,010	155,881	12%	2,520,021
Expenditure By Type									
Employee related costs		802,628		67,926	394,521	401,314	(6,793)	-2%	802,628
Remuneration of councillors		44,938		3,458	20,464	22,469	(2,005)	-9%	44,938
Debt impairment		104,201		8,683	52,100	52,100	0	0%	104,201
Depreciation & asset impairment		155,030		12,919	77,515	77,515	0	0%	155,030
Finance charges		47,510		1,862	3,736	23,755	(20,019)	-84%	47,510
Bulk purchases		329,315		20,189	151,856	164,657	(12,802)	-8%	329,315
Other materials		190,140		7,032	30,238	95,070	(64,832)	-68%	190,140
Contracted services		323,579		12,331	68,492	161,789	(93,298)	-58%	323,579
Transfers and grants		2,004		179	970	1,002	(32)	-3%	2,004
Other expenditure		509,323		25,366	113,387	254,662	(141,275)	-55%	509,323
Loss on disposal of PPE		-		-	-	-	-		-
Total Expenditure	-	2,508,666	-	159,946	913,278	1,254,333	(341,055)	-27%	2,508,666
Surplus/(Deficit)	-	11,355	-	216,888	502,614	5,677	496,937	8753%	11,355
Transfers recognised - capital		513,967		-	-	256,984	(256,984)	-100%	513,967
Contributions recognised - capital		-		-	-	-	-		-
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	525,322	-	216,888	502,614	262,661	239,953	91%	525,322
Taxation		-		-	-	-	-		-
Surplus/(Deficit) after taxation	-	525,322	-	216,888	502,614	262,661	239,953	91%	525,322

FS000 Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M06 December

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
<i>Centlec (SOC) LTD</i>		1,854,328	-	158,264	930,109	927,164	2,945	0%	1,854,328
Total Operating Revenue	-	1,854,328	-	158,264	930,109	927,164	2,945	0%	1,854,328
Expenditure By Municipal Entity									
<i>Centlec (SOC) LTD</i>		1,667,649	-	97,607	697,854	833,824	(135,971)	-16%	1,667,649
Total Operating Expenditure	-	1,667,649	-	97,607	697,854	833,824	(135,971)	-16%	1,667,649
Surplus/ (Deficit) for the yr/period	-	186,679	-	60,657	232,255	93,340	(133,026)	-143%	186,679
Capital Expenditure By Municipal Entity									
<i>Centlec (SOC) LTD</i>		184,767	-	6,520	67,126	92,384	(25,258)	-27%	184,767
Total Capital Expenditure	-	184,767	-	6,520	67,126	92,384	(25,258)	-27%	184,767

FS000 Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M06 December

Month	2011/12	Budget Year 2012/13							
	Audited Outcome Preliminary	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	3,515	62,806		13,507	13,507	62,806	49,299	78.5%	1.79%
August	41,026	62,806		37,497	51,003	125,611	74,608	59.4%	6.77%
September	47,625	62,806		65,274	116,278	188,417	72,139	38.3%	15.43%
October	33,215	62,806		53,176	169,453	251,222	81,769	32.5%	22.48%
November	56,295	62,806		39,516	208,969	314,028	105,059	33.5%	27.73%
December	52,183	62,806		62,174	271,143	376,834	105,690	28.0%	35.98%
January	42,726	62,806				439,639	-		
February	39,313	62,806				502,445	-		
March	39,616	62,806				565,250	-		
April	29,565	62,806				628,056	-		
May	30,206	62,806				690,862	-		
June	160,253	62,806				753,667	-		
Total Capital expenditure	575,538	753,667	-	271,143					

FS000 Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M06
December

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	477,865	-	44,962	180,522	238,932	58,411	24.4%	477,865
Infrastructure - Road transport	-	80,025	-	16,227	57,302	40,013	(17,289)	-43.2%	80,025
<i>Roads, Pavements & Bridges</i>	-	80,025	-	16,227	57,302	40,013	(17,289)	-43.2%	80,025
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	162,592	-	8,542	62,912	81,296	18,384	22.6%	162,592
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	-	162,592	-	8,542	62,912	81,296	18,384	22.6%	162,592
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	106,311	-	10,136	40,819	53,156	12,337	23.2%	106,311
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	106,311	-	10,136	40,819	53,156	12,337	23.2%	106,311
Infrastructure - Sanitation	-	128,936	-	10,057	16,025	64,468	48,442	75.1%	128,936
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	-	128,936	-	10,057	16,025	64,468	48,442	75.1%	128,936
Infrastructure - Other	-	-	-	-	3,463	-	(3,463)	#DIV/0!	-
<i>Waste Management</i>	-	-	-	-	-	-	-	-	-
<i>Transportation</i>	-	-	-	-	3,446	-	(3,446)	#DIV/0!	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	17	-	(17)	#DIV/0!	-
Community	-	11,000	-	724	9,255	5,500	(3,755)	-68.3%	11,000
Parks & gardens	-	3,000	-	-	-	1,500	1,500	100.0%	3,000
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	12	-	(12)	#DIV/0!	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	8,000	-	724	9,243	4,000	(5,243)	-131.1%	8,000
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	2,500	-	2,355	3,772	1,250	(2,522)	-201.8%	2,500
Buildings	-	2,500	-	2,355	3,772	1,250	(2,522)	-201.8%	2,500
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	9,500	-	-	468	4,750	4,282	90.2%	9,500
Housing development	-	9,500	-	-	468	4,750	4,282	90.2%	9,500
Other	-	-	-	-	-	-	-	-	-
Other assets	-	92,098	-	5,173	11,609	46,049	34,440	74.8%	92,098
General vehicles	-	36,148	-	-	-	18,074	18,074	100.0%	36,148
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	3,500	-	2,983	2,983	1,750	(1,233)	-70.5%	3,500
Computers - hardware/equipment	-	2,000	-	-	-	1,000	1,000	100.0%	2,000
Furniture and other office equipment	-	17,600	-	991	5,158	8,800	3,642	41.4%	17,600
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	1,000	-	299	1,829	500	(1,329)	-265.8%	1,000
Other Buildings	-	8,450	-	735	735	4,225	3,490	82.6%	8,450
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	23,400	-	166	904	11,700	10,796	92.3%	23,400
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	592,962	-	53,215	205,625	296,481	90,856	30.6%	592,962

FS000 Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	155,205	-	8,947	64,913	77,603	12,689	16.4%	155,205
Infrastructure - Road transport	-	74,620	-	5,911	32,808	37,310	4,502	12.1%	74,620
<i>Roads, Pavements & Bridges</i>	-	74,620	-	5,911	32,808	37,310	4,502	12.1%	74,620
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	26,175	-	669	6,887	13,088	6,201	47.4%	26,175
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	-	26,175	-	669	6,887	13,088	6,201	47.4%	26,175
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	33,000	-	1,332	19,072	16,500	(2,572)	-15.6%	33,000
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	33,000	-	1,332	19,072	16,500	(2,572)	-15.6%	33,000
Infrastructure - Sanitation	-	9,000	-	187	1,746	4,500	2,754	61.2%	9,000
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	-	9,000	-	187	1,746	4,500	2,754	61.2%	9,000
Infrastructure - Other	-	12,410	-	848	4,400	6,205	1,805	29.1%	12,410
<i>Waste Management</i>	-	12,410	-	848	4,400	6,205	1,805	29.1%	12,410
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Community	-	4,500	-	-	574	2,250	1,676	74.5%	4,500
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	3,500	-	-	574	1,750	1,176	67.2%	3,500
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	1,000	-	-	-	500	500	100.0%	1,000
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	1,000	-	13	31	500	469	93.9%	1,000
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	1,000	-	-	-	500	500	100.0%	1,000
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	13	31	-	(31)	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	160,705	-	8,959	65,518	80,353	14,835	18.5%	160,705

FS000 Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	146,938	-	7,005	35,336	73,469	38,133	51.9%	146,938
Infrastructure - Road transport	-	57,878	-	2,951	10,063	28,939	18,876	65.2%	57,878
<i>Roads, Pavements & Bridges</i>	-	57,878	-	2,951	10,063	28,939	18,876	65.2%	57,878
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	50,347	-	3,507	19,696	25,174	5,477	21.8%	50,347
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	-	26,734	-	3,051	13,591	13,367	(224)	-1.7%	26,734
<i>Street Lighting</i>	-	23,613	-	456	6,105	11,806	5,701	48.3%	23,613
Infrastructure - Water	-	20,727	-	(478)	4,169	10,363	6,195	59.8%	20,727
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	20,727	-	(478)	4,169	10,363	6,195	59.8%	20,727
Infrastructure - Sanitation	-	8,319	-	1,025	1,118	4,159	3,041	73.1%	8,319
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	-	8,319	-	1,025	1,118	4,159	3,041	73.1%	8,319
Infrastructure - Other	-	9,667	-	0	289	4,834	4,544	94.0%	9,667
<i>Waste Management</i>	-	8,840	-	-	20	4,420	4,400	99.5%	8,840
<i>Transportation</i>	-	827	-	-	262	413	151	36.6%	827
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	0	7	-	(7)	#DIV/0!	-
Community	-	5,050	-	231	775	2,525	1,750	69.3%	5,050
Parks & gardens	-	1,195	-	231	494	597	103	17.2%	1,195
Sportsfields & stadia	-	173	-	-	36	86	51	58.7%	173
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	459	-	-	-	229	229	100.0%	459
Recreational facilities	-	2,064	-	-	185	1,032	847	82.1%	2,064
Fire, safety & emergency	-	22	-	-	-	11	11	100.0%	22
Security and policing	-	730	-	-	60	365	305	83.6%	730
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	409	-	-	-	204	204	100.0%	409
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	692	-	34	245	346	101	29.3%	692
Housing development	-	-	-	-	-	-	-	-	-
Other	-	692	-	34	245	346	101	29.3%	692
Other assets	-	85,569	-	3,411	14,039	42,785	28,745	67.2%	85,569
General vehicles	-	47,567	-	2,025	8,119	23,783	15,665	65.9%	47,567
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	1,786	-	40	178	893	715	80.1%	1,786
Computers - hardware/equipment	-	1,601	-	-	-	801	801	100.0%	1,601
Furniture and other office equipment	-	12,988	-	180	2,545	6,494	3,950	60.8%	12,988
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	639	-	18	118	320	202	63.1%	639
Civic Land and Buildings	-	19,577	-	1,069	2,799	9,789	6,990	71.4%	19,577
Other Buildings	-	1,254	-	48	239	627	388	61.9%	1,254
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	157	-	32	42	78	36	46.0%	157
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	238,250	-	10,682	50,395	119,125	68,730	57.7%	238,250