



THE CITY MANAGER  
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 28 FEBRUARY 2013 (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 28 February 2013, the ten working day reporting limit expires on **14 March 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 28 FEBRUARY 2013**

This report is based upon financial information, as at 28 February 2013 and available at the time of preparation. All variances are calculated against the approved adjusted 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 28 February 2013** 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) - M08 February

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
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	463 256	493 976	493 976	42 979	342 266	329 334	12 932	4%	493 976
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 507 824	1 690 563	1 831 742	98 859	1 152 853	1 221 222	(68 370)	-6%	1 831 742
Service charges - water revenue	447 910	543 286	543 286	43 585	354 054	362 209	(8 155)	-2%	543 286
Service charges - sanitation revenue	168 086	132 361	132 361	12 165	94 265	88 245	6 020	7%	132 361
Service charges - refuse revenue	5 241	33 847	33 847	4 953	37 884	22 566	15 318	68%	33 847
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	106 107	24 793	22 663	1 236	9 480	15 109	(5 629)	-37%	22 663
Interest earned - external investments	16 530	31 717	34 017	2 458	17 534	22 679	(5 145)	-23%	34 017
Interest earned - outstanding debtors	75 858	23 010	224 686	11 176	77 791	149 798	(72 008)	-48%	224 686
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2 885	5 063	4 063	174	2 213	2 709	(496)	-18%	4 063
Licences and permits	351	766	797	30	293	531	(238)	-45%	797
Agency services	-	3 527	3 527	-	-	2 352	(2 352)	-100%	3 527
Transfers recognised - operational	584 676	651 134	650 329	-	457 976	433 575	24 401	6%	650 329
Other revenue	229 752	715 498	859 146	98 056	398 028	572 793	(174 765)	-31%	859 146
Gains on disposal of PPE	97 608	40	40	-	-	26	(26)	-100%	40
	<b>3 706 084</b>	<b>4 349 581</b>	<b>4 834 481</b>	<b>315 672</b>	<b>2 944 636</b>	<b>3 223 148</b>	<b>(278 512)</b>	<b>-9%</b>	<b>4 834 481</b>
<b>Total Revenue (excluding capital transfers and contributions)</b>									
<b>Expenditure By Type</b>									
Employee related costs	860 488	954 589	1 009 431	139 419	696 272	672 988	23 284	3%	1 009 431
Remuneration of councillors	41 318	46 207	46 207	3 654	28 892	30 806	(1 914)	-6%	46 207
Debt impairment	439 553	142 989	142 989	8 683	69 467	95 331	(25 864)	-27%	142 989
Depreciation & asset impairment	440 206	200 157	335 425	193 532	193 532	223 628	(30 096)	-13%	335 425
Finance charges	56 896	65 664	163 855	652	5 112	109 242	(104 130)	-95%	163 855
Bulk purchases	1 236 265	1 478 735	1 478 735	101 034	868 251	985 873	(117 622)	-12%	1 478 735
Other materials	177 943	238 250	266 857	10 495	70 124	177 914	(107 789)	-61%	266 857
Contracted services	129 703	180 438	321 598	(37 527)	109 871	214 409	(104 538)	-49%	321 598
Transfers and grants	80 514	140 289	140 536	78 730	80 090	93 696	(13 605)	-15%	140 536
Other expenditure	358 364	728 996	874 987	22 079	185 259	583 354	(398 095)	-68%	874 987
Loss on disposal of PPE	3	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>3 821 252</b>	<b>4 176 315</b>	<b>4 780 621</b>	<b>520 750</b>	<b>2 306 869</b>	<b>3 187 240</b>	<b>(880 371)</b>	<b>-28%</b>	<b>4 780 621</b>
<b>Surplus/(Deficit)</b>									
Transfers recognised - capital	(115 169)	173 266	53 860	(205 078)	637 767	35 909	601 858	0	53 860
Contributions recognised - capital	450 845	513 967	696 777	-	-	464 541	(464 541)	(0)	696 777
Contributed assets	15 250	24 767	24 767	-	-	16 512	(16 512)	(0)	24 767
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>350 927</b>	<b>712 001</b>	<b>775 405</b>	<b>(205 078)</b>	<b>637 767</b>	<b>516 963</b>			<b>775 405</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>350 927</b>	<b>712 001</b>	<b>775 405</b>	<b>(205 078)</b>	<b>637 767</b>	<b>516 963</b>			<b>775 405</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>350 927</b>	<b>712 001</b>	<b>775 405</b>	<b>(205 078)</b>	<b>637 767</b>	<b>516 963</b>			<b>775 405</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>350 927</b>	<b>712 001</b>	<b>775 405</b>	<b>(205 078)</b>	<b>637 767</b>	<b>516 963</b>			<b>775 405</b>

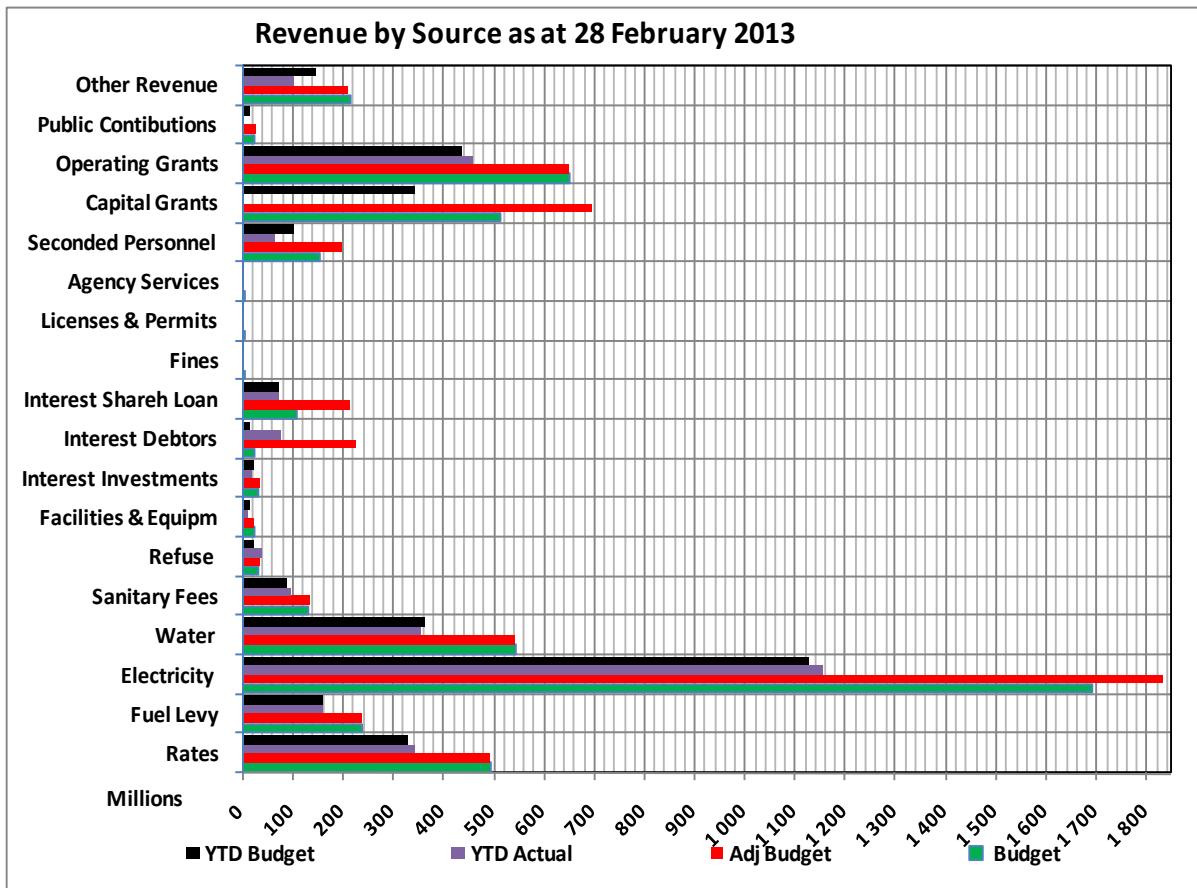
The major revenue variances against the budget are:

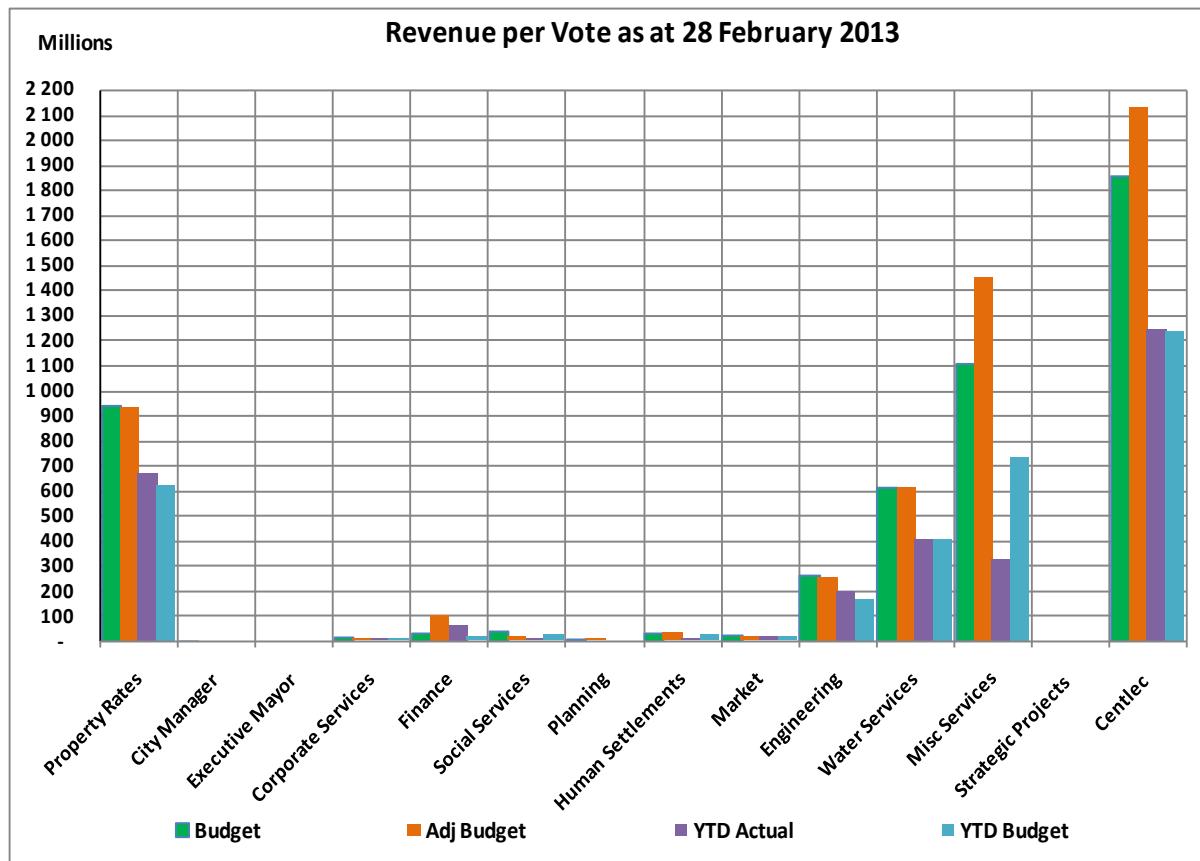
- Electricity revenue – Unfavourable variance of R68.370m due to higher projected sales that did not materialise., less electricity billed and sold for the period;
- Water revenue - Unfavourable variance of R8.155m due to a decrease in billing, less water billed for the period. Furthermore no provision for revenue foregone expenditure due to indigent beneficiaries has been made.
- Services charges – sanitation revenue - Favourable variance of R6.020m mainly as a result of outstanding processing of revenue foregone expenditure due to indigent beneficiaries.
- Services charges – refuse revenue - Favourable variance of R15.318m due to increased collection of trade waste removal and outstanding processing of revenue foregone expenditure due to indigent beneficiaries.
- Interest earned – outstanding debtors – Unfavourable variance of R72.008m due to over-estimation on the interest revenue.
- Government Grants and subsidies – Operating (R24.401m) favourable due to higher equitable share received for the period to date than budgeted;
- Other revenue (R174.765m) 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: R464.541m 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 – Unfavourable variance of R23.284m mainly to overspending on overtime worked;
- Depreciation (R30.096m) unfavourable, due to non-recognition of depreciation provision by the entity.
- Finance charges – Unfavourable variance of R104.130m, mainly due to non- accrual of interest due on Intercompany loans;
- Bulk purchases (R117.622m) unfavourable due to seasonal fluctuation and outstanding electricity account;
- Other materials (R107.789m) favourable due to under-spending;
- Contracted services (R104.538m) unfavourable due to under-spending and/or non-accrual of outstanding accounts; and
- Other expenditure (R398.095m) 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 and adjusted budget;



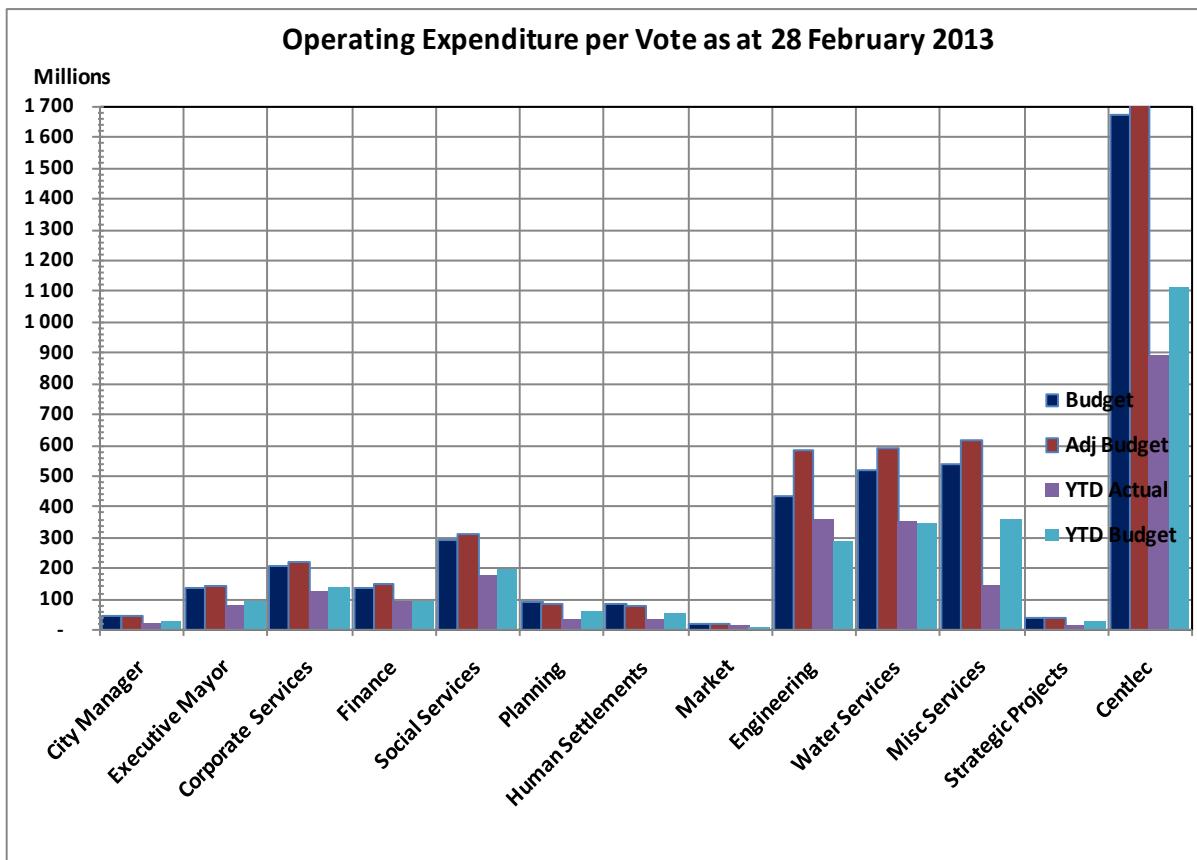


The table below indicates the revenue and expenditure by vote.

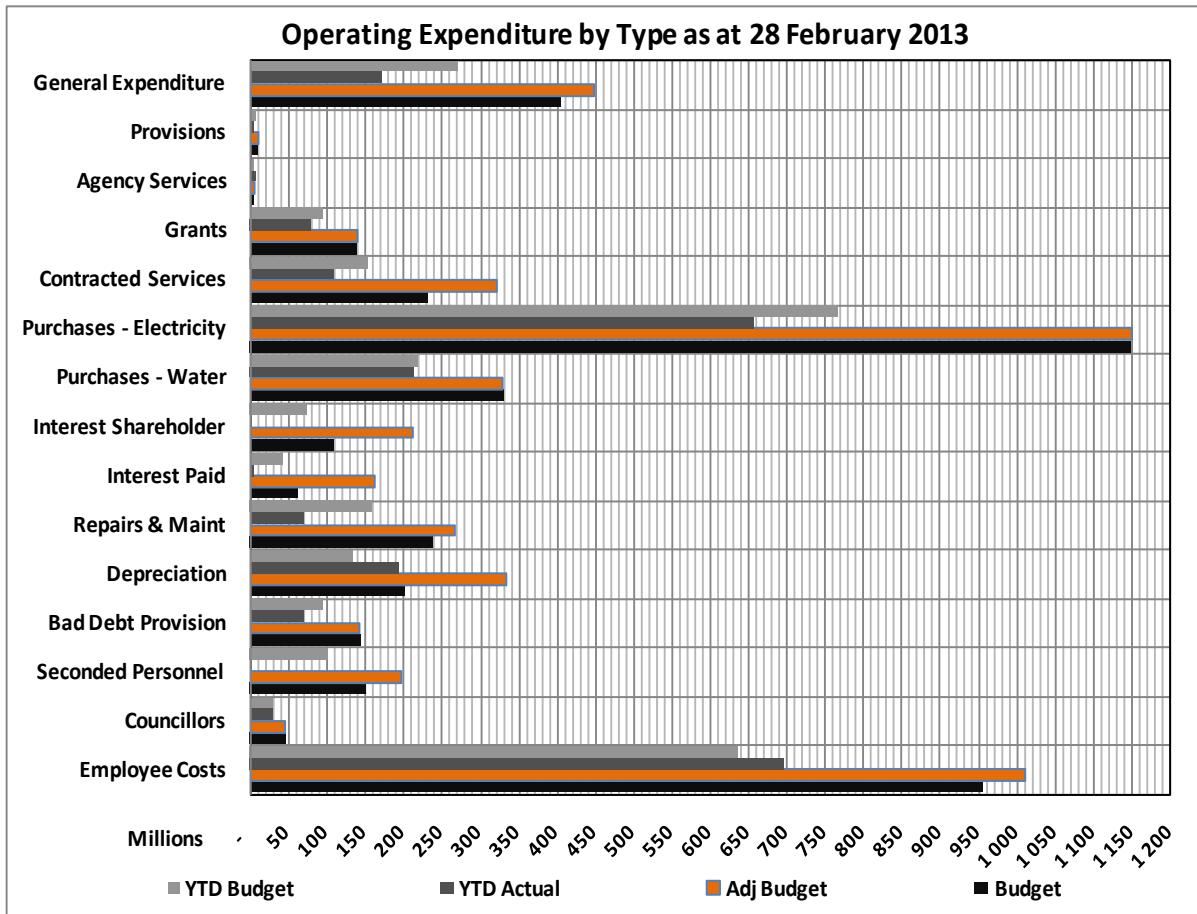
FS000 Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08

Vote Description	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - City Manager	29	2	2	-	0	1	(1)	-94.4%	2
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	6 034	10 164	8 964	572	4 451	5 977	(1 525)	-25.5%	8 964
Vote 4 - Finance	670 438	961 591	1 035 911	51 885	737 908	690 642	47 266	6.8%	1 035 911
Vote 5 - Social Services	7 729	32 546	13 855	813	7 757	9 237	(1 481)	-16.0%	13 855
Vote 6 - Planning	9 341	5 373	5 373	412	3 316	3 582	(266)	-7.4%	5 373
Vote 7 - Human Settlement and Housing	95 243	31 793	31 793	854	6 996	21 196	(14 200)	-67.0%	31 793
Vote 8 - Fresh Produce Market	17 280	20 561	18 642	1 445	12 651	12 429	222	1.8%	18 642
Vote 9 - Engineering Services	346 476	256 040	256 040	17 280	198 570	170 702	27 868	16.3%	256 040
Vote 10 - Water Services	605 846	610 174	610 174	43 746	405 063	406 803	(1 740)	-0.4%	610 174
Vote 11 - Miscellaneous Services	1 024 899	1 105 739	1 450 103	21 509	325 199	966 784	(641 585)	-66.4%	1 450 103
Vote 12 - Regional Operations	9 261	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	5	5	-	-	3	(3)	-100.0%	5
Vote 14 - Electricity - Centlec (Soc) Ltd	1 379 603	1 854 328	2 125 162	177 157	1 242 725	1 416 846	(174 121)	-12.3%	2 125 162
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>4 172 179</b>	<b>4 888 315</b>	<b>5 556 026</b>	<b>315 672</b>	<b>2 944 636</b>	<b>3 704 202</b>	<b>(759 566)</b>	<b>-20.5%</b>	<b>5 556 026</b>
<b>Expenditure by Vote</b>									
Vote 1 - City Manager	93 036	43 788	44 882	3 657	20 750	29 923	(9 173)	-30.7%	44 882
Vote 2 - Executive Mayor	-	134 047	139 337	7 598	78 511	92 896	(14 385)	-15.5%	139 337
Vote 3 - Corporate Services	169 952	206 889	217 592	30 453	121 073	145 068	(23 995)	-16.5%	217 592
Vote 4 - Finance	10 157	133 283	143 036	8 734	88 634	95 362	(6 728)	-7.1%	143 036
Vote 5 - Social Services	180 205	288 852	310 311	30 506	175 306	206 884	(31 578)	-15.3%	310 311
Vote 6 - Planning	57 617	85 190	79 597	3 639	30 496	53 067	(22 571)	-42.5%	79 597
Vote 7 - Human Settlement and Housing	15 519	80 507	77 514	5 316	33 840	51 679	(17 839)	-34.5%	77 514
Vote 8 - Fresh Produce Market	12 942	13 861	17 212	3 898	9 841	11 475	(1 634)	-14.2%	17 212
Vote 9 - Engineering Services	87 003	429 750	583 221	166 932	354 299	388 833	(34 534)	-8.9%	583 221
Vote 10 - Water Services	351 537	518 065	585 214	78 059	352 723	390 162	(37 439)	-9.6%	585 214
Vote 11 - Miscellaneous Services	719 546	536 581	612 829	85 144	139 513	408 573	(269 060)	-65.9%	612 829
Vote 12 - Regional Operations	628 317	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	37 852	38 208	1 484	15 252	25 473	(10 221)	-40.1%	38 208
Vote 14 - Electricity - Centlec (Soc) Ltd	1 495 422	1 667 649	1 931 669	95 329	886 629	1 287 843	(401 214)	-31.2%	1 931 669
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>3 821 252</b>	<b>4 176 315</b>	<b>4 780 621</b>	<b>520 750</b>	<b>2 306 869</b>	<b>3 187 240</b>	<b>(880 371)</b>	<b>-27.6%</b>	<b>4 780 621</b>
<b>Surplus/ (Deficit) for the year</b>	<b>350 927</b>	<b>712 001</b>	<b>775 405</b>	<b>(205 078)</b>	<b>637 767</b>	<b>516 962</b>	<b>120 805</b>	<b>23.4%</b>	<b>775 405</b>

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



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



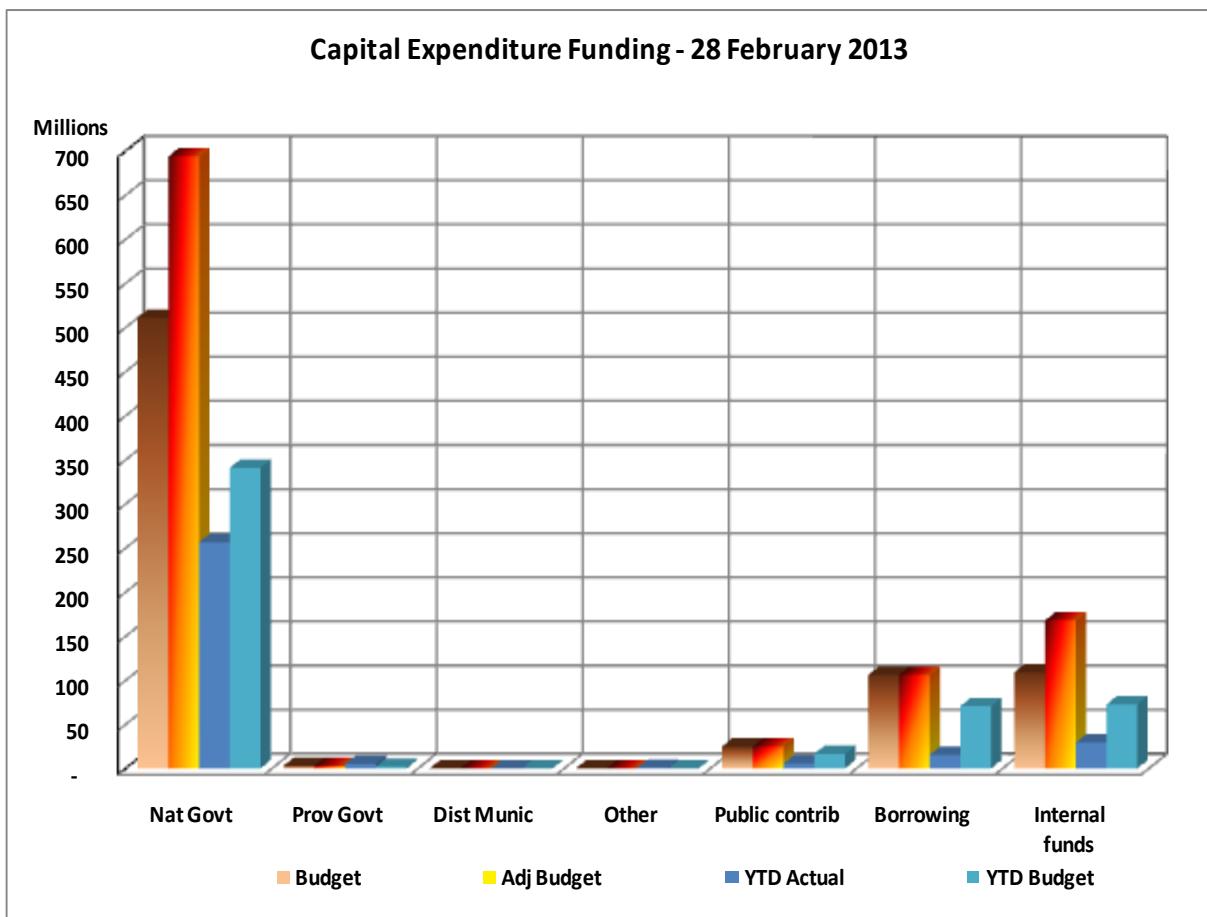
## Capital expenditure report (Annexure B – Table C5)

The Capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury, and is categorised into major output ‘type’. The actual spending to date is 47.32% (R356.620 million) on the year to date target of R439.614 million. On an annual basis we have for this reporting period, thus only spent 47.32% of the allocated budget, as against a benchmark target of 66.67%. The summary report indicates the following:

### **Summary Statement of Capital Expenditure - Financing**

Description	Adj Budget 2012/13 R'000	YTD Budget Feb 2013 R'000	YTD Actual Feb 2013 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	995 070	663 413	356 620	(306 793)
<b>Capital Financing</b>				
National Government	693 777	462 541	279 266	(183 275)
Provincial Government	3 000	2 000	5 072	3 072
Other transfers and Grants	0	0	894	894
Public Contributions	24 767	16 512	8 578	(7 934)
Borrowing	105 885	70 594	18 786	(51 808)
Internally Generated Funds	167 640	111 766	44 024	(67 742)
<b>Financing Total</b>	<b>995 070</b>	<b>663 413</b>	<b>356 620</b>	<b>(306 793)</b>

The following chart indicates the capital expenditure financing.



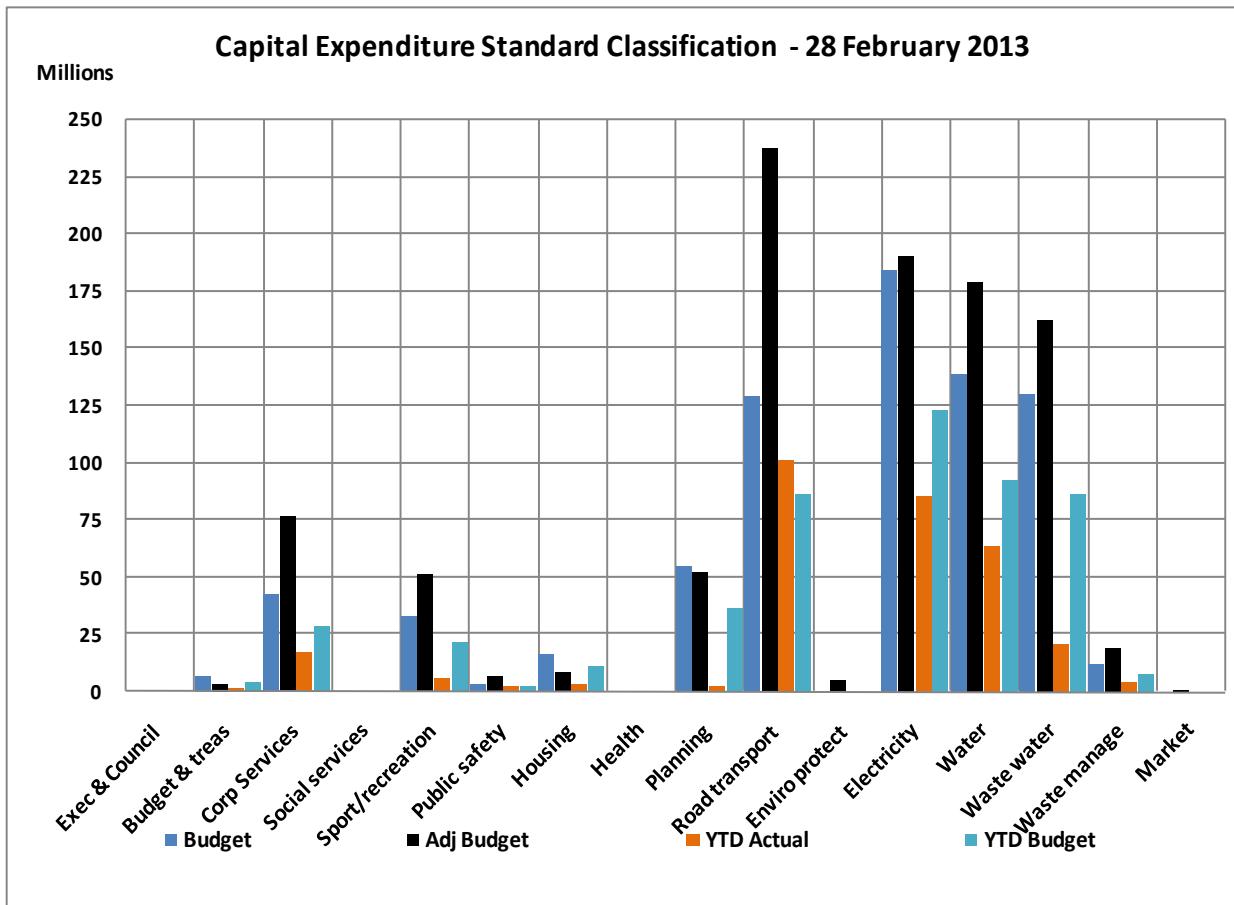
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Economic and environmental services	(R13.677m less than budget target)
Electricity	(R28.866m less than budget target)
Waste water management	(R61.536m less than budget target)
Waste management	(R3.646m less than budget target)

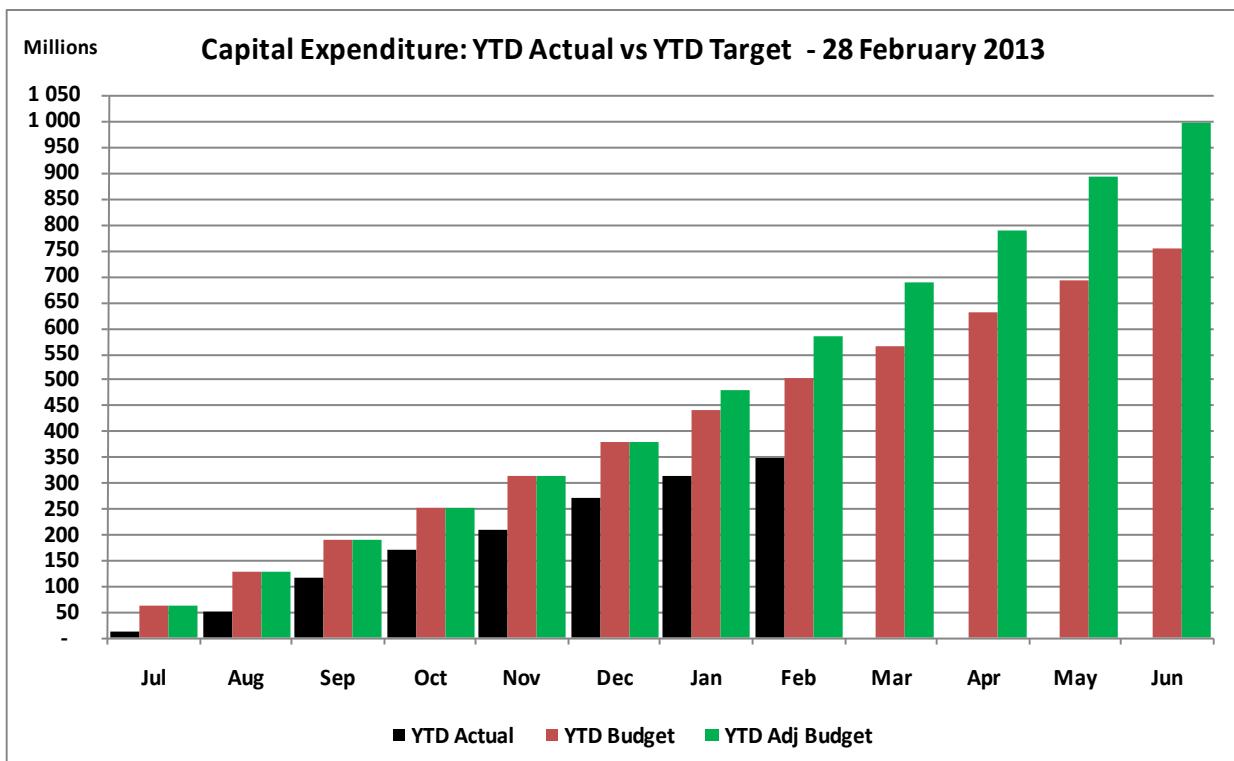
Water  
Community and public safety  
Governance and administration

(R2.418m less than budget target)  
(R22.164m less than budget target)  
(R13.543m less than budget target)

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



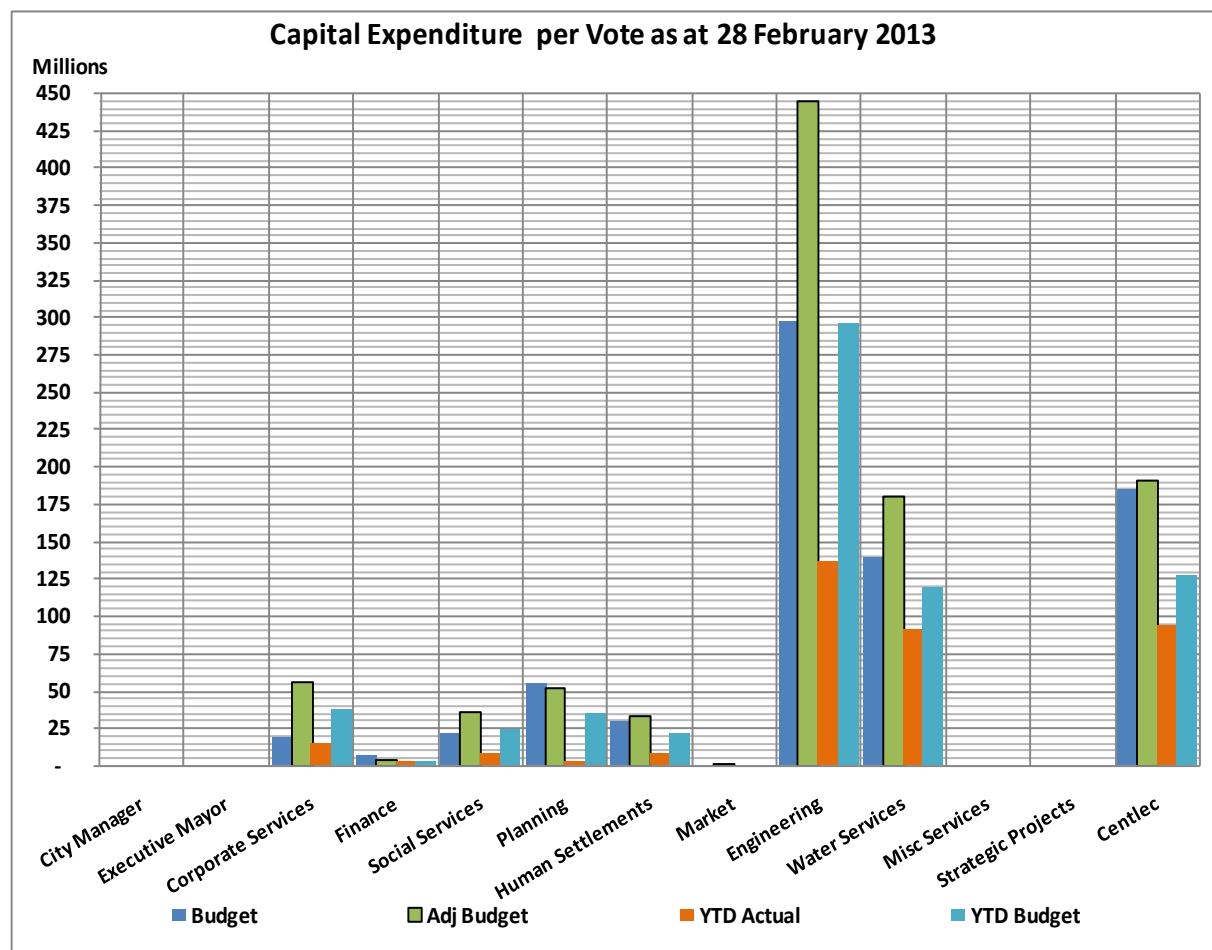
The following chart compares the year to date actual expenditure with the year to date budget (target).



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

Capital Expenditure per Vote	Budget	Adj Budget	YTD Actual	YTD Budget	Percentage
City Manager	-	-	-	-	0.00%
Executive Mayor	-	-	-	-	0.00%
Corporate Services	19 000 000	55 705 859	15 172 862	37 139 096	79.86%
Finance	6 600 000	3 580 000	2 011 788	2 386 786	30.48%
Social Services	21 850 000	35 272 710	7 593 198	23 516 316	34.75%
Planning	55 186 509	52 058 790	2 980 902	34 707 595	5.40%
Human Settlements	30 000 000	32 747 277	8 117 244	21 832 610	27.06%
Market	-	827 792	-	551 889	0.00%
Engineering	296 952 023	444 885 703	135 965 122	296 605 298	45.79%
Water Services	139 311 210	179 506 526	90 460 556	119 677 001	64.93%
Misc Services	-	-	-	-	0.00%
Strategic Projects	-	-	-	-	0.00%
Centlec	184 767 424	190 485 420	94 318 570	126 996 630	51.05%
	<b>753 667 166</b>	<b>995 070 077</b>	<b>356 620 242</b>	<b>663 413 220</b>	<b>47.32%</b>

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 28 February 2013 indicates a closing balance (cash and cash equivalents) of **R615.971** million which comprises of the following:

- Bank balance and cash R80.960 million (Mangaung)

- Centlec R31.553 million (According to Centlec's cash flow statement)
- Investment deposits R503.458 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.

Under the cash flow from operating activities category:

- Ratepayers and other reflect a year to date amount of **R2 494.515m (R203.632 million favourable variance)** compared to a year to date target of **R2 290.883m (an over collection of R203.632m for the period)**;
- Operating grants and subsidies show a year to date amount of **R505.509m** compared to a year to date target of **R411.896m (R93.613m favourable variance)** and
- Capital grants and subsidies show a year to date amount of **R562.104m** compared to a year to date target of **R464.501m (R97.563m favourable variance)**.

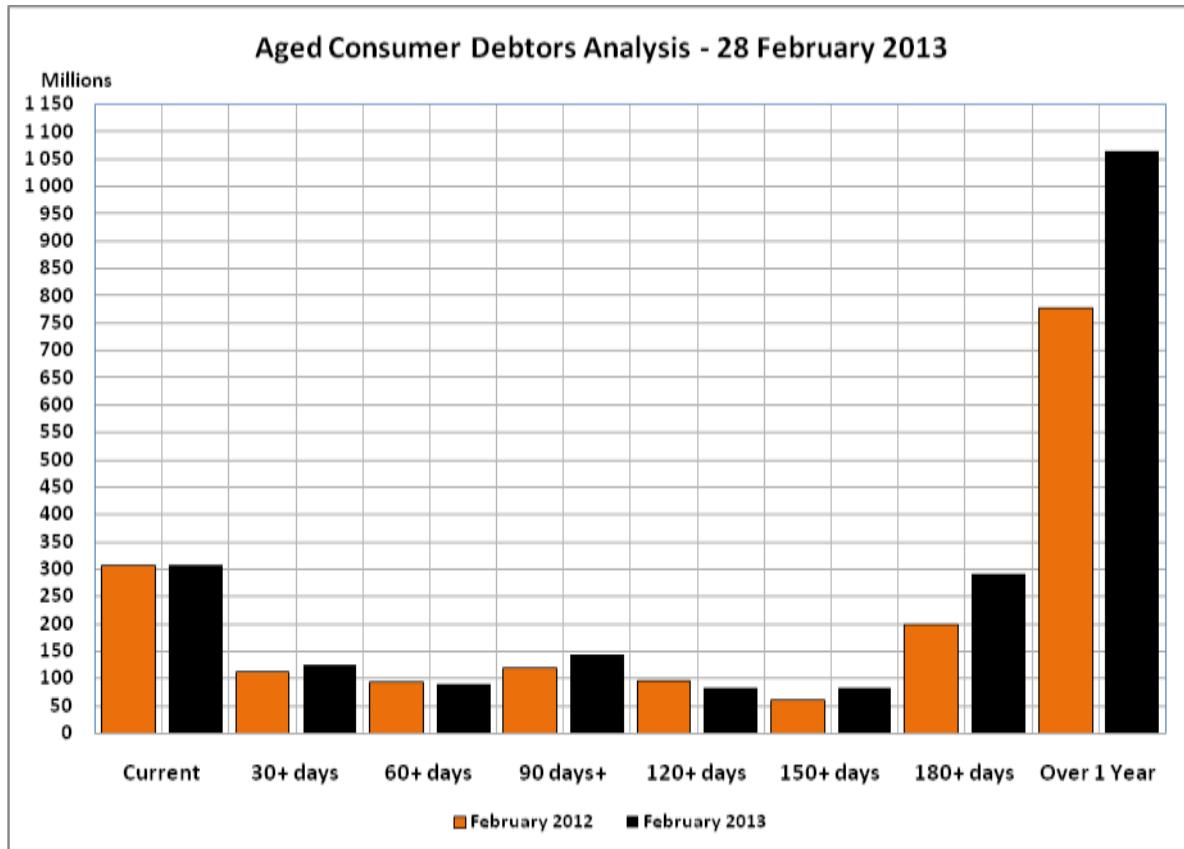
With regard to payments:

- Cash and creditor payments indicate a year to date amount of **R2 637.751m (R128.610m unfavourable variance)** compared to a target of **R2 509.141m** due to over spending during the first six months of the year.

#### Outstanding Debtors report (Annexure B – Table SC3)

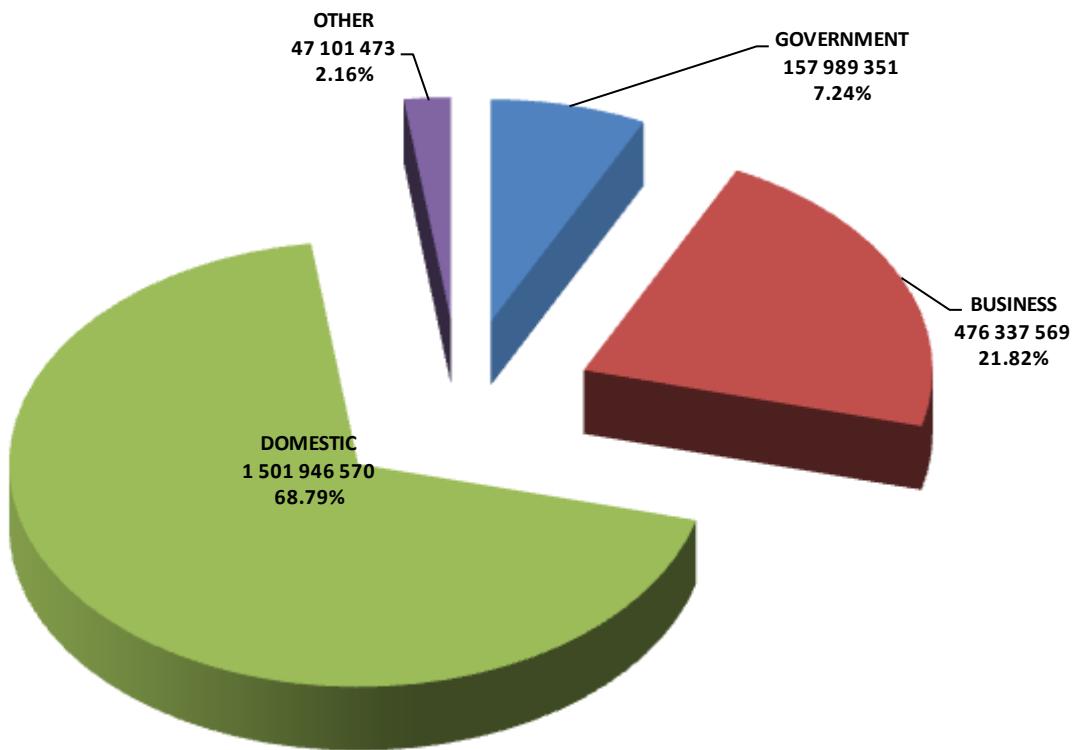
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type. The summary report indicates that the debtors >90 days balance as at 28 February 2013 amounts to **R1 663.414 million** (January 2013 – **R1 698.212m**), against a total amount of **R2 183.375 million** (January 2013 – **R2 164.964m**) which has increased by R18.411 million.

The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of R1 065.611 million (R762.831 million – February 2012) is outstanding in this category, with R825.320 million attributable to households, an increase of R240.291 million from the balance of R573.238 million in February 2012.



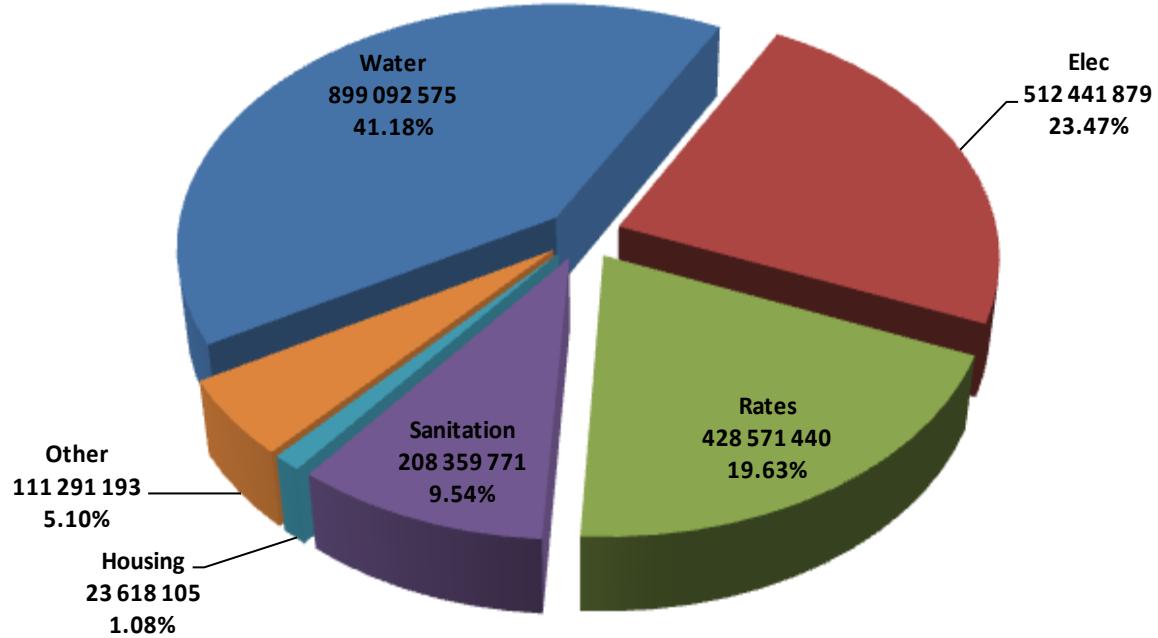
The following chart indicates the outstanding debtors per customer group.

### Consumer Debtors - Customer Groups - 28 February 2013



The following chart indicates the outstanding debtors by income source.

### Debtors by Income Source - 28 February 2013

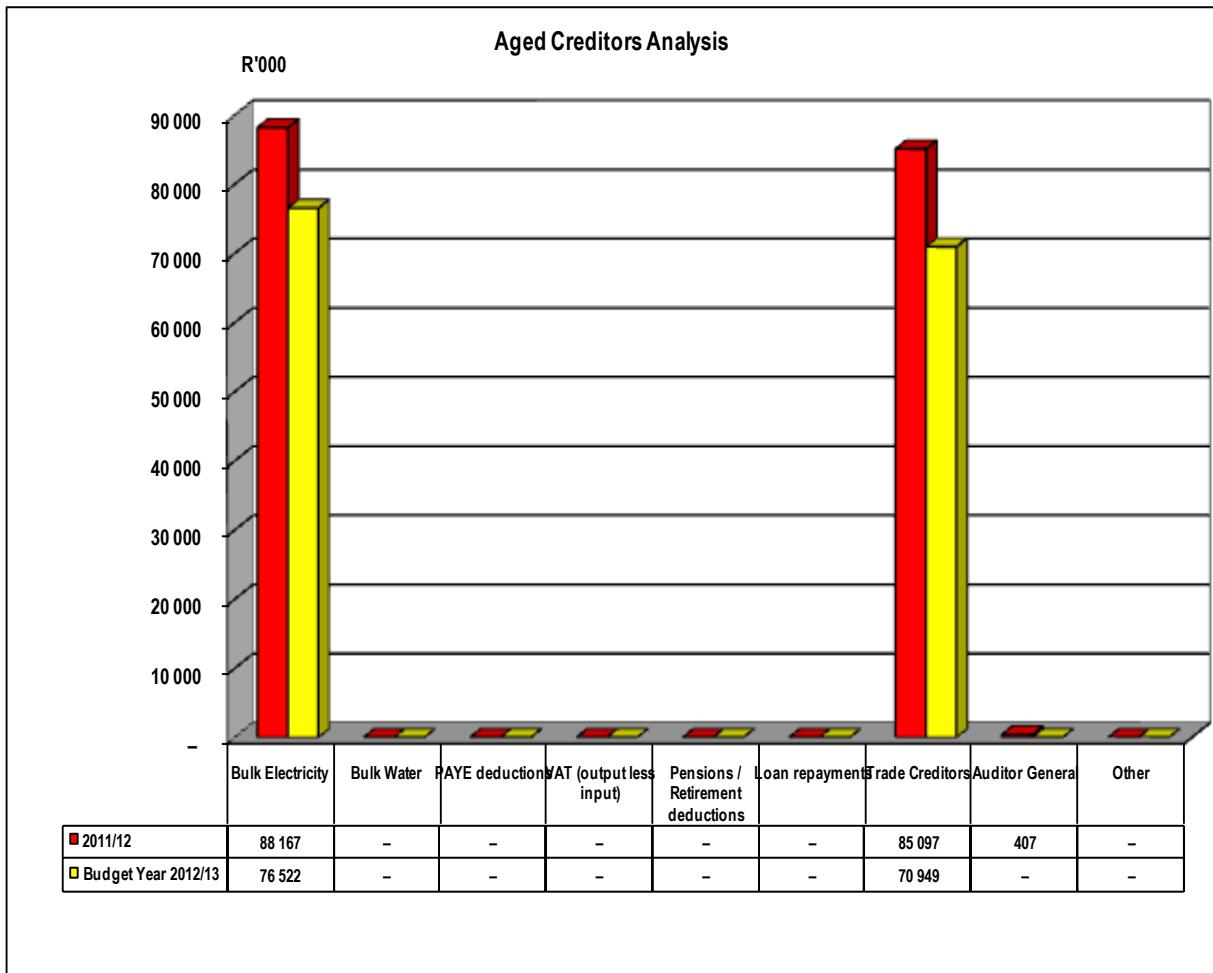


### Outstanding Creditors report (Annexure B – Table SC4)

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 R147.470 million compared to an amount of R166.010

million in January 2013. The net increase is trade creditors that decrease with R18.540 million and bulk purchases of electricity which increases with R8.525 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 **R496.747** million as at 28 February 2013 against **R552.705** million (excluding Centlec's balances) as at 31 January 2013.

## 4. FINANCIAL IMPLICATIONS

The report for the period ending 28 February 2013 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 February 2013 the operating revenue and expenditure actual represented 67.70% (excluding capital grants) and 55.24%, respectively of the annual budget, **against a benchmark of 66.67%**.- a variance of 1.03% (unfavourable) and 11.43% (favourable) respectively, when compared to the target of 66.67%. 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 28 February 2013 represents 47.32% when compared to the projection of 66.67%, a variance of 19.35% 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 FEBRUARY 2013 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 28 February 2013, 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:

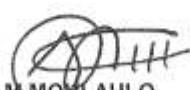
1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 28 February 2013 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that 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: 20/3/03/14

SUBMITTED BY:

  
E M MOHLAHLLO  
CHIEF FINANCIAL OFFICER

DATE: 20/8/3/14

City Manager's quality certification

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

- the preliminary monthly report on the implementation of the budget and financial state affairs of the municipality for the period ending 28 February 2013 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: S. M Mazibuko

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 15/3/2013

## Explanation of legal requirements

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

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

The statement must also include:

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

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

Reporting requirements:

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

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

Certain 'prescribed' municipalities are required to provide their financial reports to the National Treasury, in lieu of the Provincial Treasury, which includes Mangaung. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose the required electronic reports were progressively lodged with the National Treasury and for January 2013 the reports were submitted on 14 March 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 8 March 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**

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**FS000 Mangaung - Contact Information**

**A. GENERAL INFORMATION**

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

Postal address:	
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P.O. Box	3704
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City / Town	Bloemfontein
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Postal Code	9300
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Street address	
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Building	Bram Fischer Building
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Street No. & Name	5 De Villiers Street
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City / Town	Bloemfontein
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Postal Code	9301
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General Contacts	
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Telephone number	051 405 8911
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Fax number	051 405 8101
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**C. POLITICAL LEADERSHIP**

Speaker:	
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Name	Mr M A Siyonzana
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Telephone number	051 405 8007
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Cell number	082 821 9300
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Fax number	051 405 8676
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E-mail address	<a href="mailto:mxolisi.siyonzana@mangaung.co.za">mxolisi.siyonzana@mangaung.co.za</a>
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Set name on 'Instructions' sheet

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

Secretary/PA to the Speaker:	
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Name	Me S B Mncube
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Telephone number	051 405 8640
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Cell number	082 578 1378
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Fax number	051 405 8971
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E-mail address	<a href="mailto:bonga.mncube@mangaung.co.za">bonga.mncube@mangaung.co.za</a>
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**Secretary/PA to the Mayor/Executive Mayor:**

Name	Me P Wesi
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Telephone number	051 405 8015
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Cell number	082 554 9559
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Fax number	051 405 8663
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E-mail address	<a href="mailto:palesa.wesi@mangaung.co.za">palesa.wesi@mangaung.co.za</a>
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**Secretary/PA to the Deputy Mayor/Executive Mayor:**

Name	Ms B A Lefela
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Telephone number	051 405 8667
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Cell number	083 354 9750
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Fax number	051 405 8676
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E-mail address	<a href="mailto:dirontsho.lefela@mangaung.co.za">dirontsho.lefela@mangaung.co.za</a>
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**D. MANAGEMENT LEADERSHIP**

Municipal Manager:	
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Secretary/PA to the Municipal Manager:	
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Name	Me S M Mazibuko
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Name	Sonnet S Piechaczek
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Telephone number	051 405 8621
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Telephone number	051 405 8621
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Cell number	082 467 9235
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Cell number	
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Fax number	051 405 8741
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Fax number	051 405 8101
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E-mail address	<a href="mailto:sonnet.piechaczek@mangaung.co.za">sonnet.piechaczek@mangaung.co.za</a>
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Chief Financial Officer	
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Secretary/PA to the Chief Financial Officer	
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Name	Mr E M Mohlahlo
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Name	Me Thando Salemane
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Telephone number	051 405 8625
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Telephone number	051 405 8627
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Cell number	082 413 6113
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Cell number	072 626 5233
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Fax number	051 405 8787
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Fax number	051 405 8787
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E-mail address	<a href="mailto:ernest.mohlahlo@mangaung.co.za">ernest.mohlahlo@mangaung.co.za</a>
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E-mail address	<a href="mailto:thando.salemane@mangaung.co.za">thando.salemane@mangaung.co.za</a>
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Official responsible for submitting financial information	
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Name	Mr E M Mohlahlo
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Telephone number	051 405 8625
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Fax number	051 405 8787
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E-mail address	<a href="mailto:ernest.mohlahlo@mangaung.co.za">ernest.mohlahlo@mangaung.co.za</a>
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Official responsible for submitting financial information	
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Name	Mr Mosala Khunong
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Telephone number	051 405 8627
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Cell number	082 552 3477
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Fax number	051 405 8793
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E-mail address	<a href="mailto:mosala.khunong@mangaung.co.za">mosala.khunong@mangaung.co.za</a>
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Official responsible for submitting financial information	
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Name	Mr Dirk Pelser
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Telephone number	051 405 8501
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Cell number	082 463 1158
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Fax number	051 405 8793
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E-mail address	<a href="mailto:dirk.pelser@mangaung.co.za">dirk.pelser@mangaung.co.za</a>
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FS000 Management - Table C1 Consolidated Monthly Budget Statement Summary - 2022 February

Description	2021/22	Budget Year 2022/23								
	Audited Outcome	Original Budget	Adjusted Budget	Budgeted actual	Year-to-date actual	Year-to-date budget	YTD variance	YTD variance %	Fall Year Forecast	
<b>R. Revenues</b>										
Financial Performance										
Properties	493 256	493 576	493 576	42 576	342 256	329 334	12 932	-4%	493 576	
Service charges	2 121 032	2 488 057	2 541 236	129 563	1 621 055	1 624 242	[5 187]	-1%	2 541 236	
Investment revenue	52 367	54 727	258 703	13 624	55 325	57 246	[7 124]	-6%	258 703	
To others recognized - operational	584 676	621 134	621 325	—	457 576	423 575	24 411	-6%	621 325	
Other non revenue	426 713	748 667	819 236	59 456	410 014	593 528	[163 514]	-31%	819 236	
Total Revenue (including capital transfers and contributions)	3 710 684	4 348 581	4 134 401	315 072	2 944 626	3 223 148	[279 522]	-9%	4 134 401	
Employee costs	658 462	554 523	1 019 401	129 416	595 272	572 932	23 264	-1%	1 019 401	
Remuneration of Committee	41 316	46 267	46 267	3 654	26 022	30 026	[1 004]	-6%	46 267	
Depreciation & asset impairment	448 295	288 157	335 425	153 532	153 532	223 626	[50 090]	-18%	335 425	
Finance charges	56 056	55 654	163 055	652	5 112	109 242	[104 130]	-95%	163 055	
Materials and bulk purchases	1 414 285	1 716 955	1 745 503	111 528	936 375	1 163 707	[225 412]	-18%	1 745 503	
To others and grants	10 514	148 263	148 263	75 738	62 088	53 856	[10 514]	-1%	148 263	
Other expenditure	527 623	1 052 423	1 339 524	15 782	354 297	323 854	[28 457]	-8%	1 339 524	
Total Expenditure	3 821 232	4 129 315	4 788 821	520 750	2 310 088	3 187 248	[169 370]	-6%	4 788 821	
Surplus/(deficit)	(16 139)	173 268	53 000	216 079	132 767	35 928	[81 052]	-100%	53 000	
To others recognized - capital	458 045	513 567	456 777	—	—	464 541	[464 541]	-100%	456 777	
Contributions & Constituted assets	15 258	24 767	24 767	—	—	16 512	[16 512]	-100%	24 767	
Surplus/(deficit) after capital transfers & contributions	359 927	712 001	775 405	216 079	132 767	510 933	128 015	-23%	775 405	
Share of surplus/(deficit) of associate	—	—	—	—	—	—	—	—	—	
Surplus/(deficit) for the year	359 927	712 001	775 405	216 079	132 767	510 933	128 015	-23%	775 405	
<b>Capital Expenditure &amp; Funds Available</b>										
Capital expenditures										
Capital transfers recognized	507 484	753 667	955 070	44 120	358 028	693 413	[395 793]	-60%	955 070	
Public contributions & donations	405 558	513 567	456 777	22 577	265 232	464 541	[179 303]	-39%	513 567	
Renting	15 258	24 767	24 767	3 844	6 576	16 512	[7 934]	-48%	24 767	
Interest by generated funds	82 418	105 005	105 005	3 488	16 705	21 594	[51 609]	-73%	105 005	
Total amount of capital funds	507 484	753 667	955 070	44 120	358 028	693 413	[395 793]	-60%	955 070	
<b>Financial position</b>										
Total current assets	1 153 083	945 003	1 241 103							1 241 103
Total non-current assets	11 253 771	4 673 053	10 562 024							10 562 024
Total current liabilities	1 348 524	821 523	1 041 702							1 041 702
Total non-current liabilities	503 128	617 621	595 311							595 311
Commonwealth/Equity	18 482 182	4 869 488	18 482 184							18 482 184
<b>Cashflow</b>										
Net cash flow (used) operating	676 542	752 518	757 028	—	—	584 712	[584 712]	-100%	752 518	
Net cash flow (used) investing	1228 524	1671 265	746 303	—	—	1672 580	[407 580]	-100%	571 265	
Net cash flow (used) financing	35 176	53 641	71 027	—	—	47 354	[47 354]	-100%	53 641	
Cashflow equivalent of the month/year end	348 781	365 138	423 508	—	348 781	165 758	158 015	-9%	515 847	
<b>Outstanding &amp; collection analysis</b>										
Outstanding & collection analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days+1 Yr	Over 180 Days	Total	
Total Age Analysis	365 344	123 384	58 233	144 138	68 926	61 743	238 953	167 478	2 163 375	
Total Credits	53 628	5 488	17 857	31 627	—	—	—	—	147 478	

FS000 Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M08 February

Description	Audited Outcome	Budget Year 2012/13							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	<b>1 492 623</b>	<b>2 094 853</b>	<b>2 512 337</b>	<b>74 391</b>	<b>1 071 098</b>	<b>1 674 975</b>	(603 878)	-36%	<b>2 512 337</b>
Executive and council	–	1 470	1 470	–	–	980	(980)	-100%	1 470
Budget and treasury office	1 476 976	2 065 865	2 484 550	73 393	1 063 107	1 656 449	(593 342)	-36%	2 484 550
Corporate services	15 647	27 518	26 318	997	7 990	17 546	(9 556)	-54%	26 318
<i>Community and public safety</i>	<b>192 473</b>	<b>31 812</b>	<b>27 092</b>	<b>1 109</b>	<b>10 479</b>	<b>18 062</b>	(7 583)	-42%	<b>27 092</b>
Community and social services	5 490	8 997	5 276	313	3 382	3 518	(136)	-4%	5 276
Sport and recreation	–	531	531	53	427	354	73	21%	531
Public safety	4 070	7 591	6 591	315	3 209	4 395	(1 186)	-27%	6 591
Housing	182 913	14 376	14 376	429	3 459	9 584	(6 126)	-64%	14 376
Health	1	318	318	–	3	212	(209)	-99%	318
<i>Economic and environmental services</i>	<b>6 259</b>	<b>21 523</b>	<b>7 553</b>	<b>482</b>	<b>5 029</b>	<b>5 036</b>	(7)	0%	<b>7 553</b>
Planning and development	5 411	5 373	5 373	412	3 316	3 582	(266)	-7%	5 373
Road transport	783	1 975	1 975	63	1 606	1 316	290	22%	1 975
Environmental protection	65	14 175	205	7	107	137	(30)	-22%	205
<i>Trading services</i>	<b>2 463 150</b>	<b>2 719 228</b>	<b>2 990 062</b>	<b>238 182</b>	<b>1 845 103</b>	<b>1 993 475</b>	(148 372)	-7%	<b>2 990 062</b>
Electricity	1 508 656	1 854 328	2 125 162	177 157	1 242 570	1 416 846	(174 276)	-12%	2 125 162
Water	605 846	610 174	610 174	43 746	405 063	406 803	(1 740)	0%	610 174
Waste water management	343 364	134 242	134 242	12 322	94 679	89 499	5 180	6%	134 242
Waste management	5 284	120 485	120 485	4 957	102 792	80 327	22 465	28%	120 485
<i>Other</i>	<b>17 674</b>	<b>20 900</b>	<b>18 981</b>	<b>1 508</b>	<b>12 928</b>	<b>12 655</b>	<b>273</b>	<b>2%</b>	<b>18 981</b>
<b>Total Revenue - Standard</b>	<b>4 172 179</b>	<b>4 888 315</b>	<b>5 556 026</b>	<b>315 672</b>	<b>2 944 636</b>	<b>3 704 202</b>	(759 566)	-21%	<b>5 556 026</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	<b>1 054 990</b>	<b>1 166 500</b>	<b>1 249 908</b>	<b>156 862</b>	<b>552 420</b>	<b>833 314</b>	(280 894)	-34%	<b>1 249 908</b>
Executive and council	112 221	236 363	240 591	14 766	129 810	160 402	(30 592)	-19%	240 591
Budget and treasury office	828 321	662 142	738 343	93 636	237 561	492 253	(254 692)	-52%	738 343
Corporate services	114 448	267 995	270 974	48 460	185 048	180 659	4 390	2%	270 974
<i>Community and public safety</i>	<b>283 949</b>	<b>317 651</b>	<b>345 943</b>	<b>32 058</b>	<b>191 196</b>	<b>230 640</b>	(39 445)	-17%	<b>345 943</b>
Community and social services	100 702	98 899	112 075	12 821	59 640	74 721	(15 081)	-20%	112 075
Sport and recreation	5 880	4 439	4 234	188	1 542	2 823	(1 281)	-45%	4 234
Public safety	134 104	168 163	177 505	15 371	101 771	118 342	(16 571)	-14%	177 505
Housing	38 894	36 165	41 686	2 992	22 289	27 792	(5 502)	-20%	41 686
Health	4 370	9 985	10 444	687	5 952	6 963	(1 010)	-15%	10 444
<i>Economic and environmental services</i>	<b>652 537</b>	<b>279 065</b>	<b>389 668</b>	<b>104 358</b>	<b>180 503</b>	<b>259 791</b>	(79 289)	-31%	<b>389 668</b>
Planning and development	68 766	77 737	72 210	2 948	25 329	48 142	(22 813)	-47%	72 210
Road transport	565 959	185 093	301 605	100 161	145 956	201 080	(55 124)	-27%	301 605
Environmental protection	17 812	16 234	15 852	1 249	9 217	10 569	(1 352)	-13%	15 852
<i>Trading services</i>	<b>1 814 889</b>	<b>2 398 893</b>	<b>2 777 546</b>	<b>224 063</b>	<b>1 372 832</b>	<b>1 851 790</b>	(478 958)	-26%	<b>2 777 546</b>
Electricity	1 158 684	1 656 949	1 931 669	95 314	868 158	1 287 843	(419 686)	-33%	1 931 669
Water	412 423	518 065	585 214	78 059	352 723	390 162	(37 439)	-10%	585 214
Waste water management	130 995	116 246	150 403	42 040	90 665	100 274	(9 608)	-10%	150 403
Waste management	112 787	107 633	110 261	8 649	61 286	73 511	(12 225)	-17%	110 261
<i>Other</i>	<b>14 890</b>	<b>14 206</b>	<b>17 556</b>	<b>3 409</b>	<b>9 919</b>	<b>11 704</b>	(1 785)	-15%	<b>17 556</b>
<b>Total Expenditure - Standard</b>	<b>3 821 255</b>	<b>4 176 315</b>	<b>4 780 621</b>	<b>520 750</b>	<b>2 306 869</b>	<b>3 187 240</b>	(880 371)	-28%	<b>4 780 621</b>
<b>Surplus/ (Deficit) for the year</b>	<b>350 924</b>	<b>712 001</b>	<b>775 405</b>	<b>(205 078)</b>	<b>637 767</b>	<b>516 963</b>	<b>120 805</b>	<b>23%</b>	<b>775 405</b>





FS000 Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08

Vote Description R thousands	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
<b>Revenue by Vote</b>									
Vote 1 - City Manager	29	2	2	-	0	1	(1)	-94.4%	2
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	6 034	10 164	8 964	572	4 451	5 977	(1 525)	-25.5%	8 964
Vote 4 - Finance	670 438	961 591	1 035 911	51 885	737 908	690 642	47 266	6.8%	1 035 911
Vote 5 - Social Services	7 729	32 546	13 855	813	7 757	9 237	(1 481)	-16.0%	13 855
Vote 6 - Planning	9 341	5 373	5 373	412	3 316	3 582	(266)	-7.4%	5 373
Vote 7 - Human Settlement and Housing	95 243	31 793	31 793	854	6 996	21 196	(14 200)	-67.0%	31 793
Vote 8 - Fresh Produce Market	17 280	20 561	18 642	1 445	12 651	12 429	222	1.8%	18 642
Vote 9 - Engineering Services	346 476	256 040	256 040	17 280	198 570	170 702	27 868	16.3%	256 040
Vote 10 - Water Services	605 846	610 174	610 174	43 746	405 063	406 803	(1 740)	-0.4%	610 174
Vote 11 - Miscellaneous Services	1 024 899	1 105 739	1 450 103	21 509	325 199	966 784	(641 585)	-66.4%	1 450 103
Vote 12 - Regional Operations	9 261	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	5	5	-	-	3	(3)	-100.0%	5
Vote 14 - Electricity - Centlec (Soc) Ltd	1 379 603	1 854 328	2 125 162	177 157	1 242 725	1 416 846	(174 121)	-12.3%	2 125 162
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>4 172 179</b>	<b>4 888 315</b>	<b>5 556 026</b>	<b>315 672</b>	<b>2 944 636</b>	<b>3 704 202</b>	<b>(759 566)</b>	<b>-20.5%</b>	<b>5 556 026</b>
<b>Expenditure by Vote</b>									
Vote 1 - City Manager	93 036	43 788	44 882	3 657	20 750	29 923	(9 173)	-30.7%	44 882
Vote 2 - Executive Mayor	-	134 047	139 337	7 598	78 511	92 896	(14 385)	-15.5%	139 337
Vote 3 - Corporate Services	169 952	206 889	217 592	30 453	121 073	145 068	(23 995)	-16.5%	217 592
Vote 4 - Finance	10 157	133 283	143 036	8 734	88 634	95 362	(6 728)	-7.1%	143 036
Vote 5 - Social Services	180 205	288 852	310 311	30 506	175 306	206 884	(31 578)	-15.3%	310 311
Vote 6 - Planning	57 617	85 190	79 597	3 639	30 496	53 067	(22 571)	-42.5%	79 597
Vote 7 - Human Settlement and Housing	15 519	80 507	77 514	5 316	33 840	51 679	(17 839)	-34.5%	77 514
Vote 8 - Fresh Produce Market	12 942	13 861	17 212	3 898	9 841	11 475	(1 634)	-14.2%	17 212
Vote 9 - Engineering Services	87 003	429 750	583 221	166 932	354 299	388 833	(34 534)	-8.9%	583 221
Vote 10 - Water Services	351 537	518 065	585 214	78 059	352 723	390 162	(37 439)	-9.6%	585 214
Vote 11 - Miscellaneous Services	719 546	536 581	612 829	85 144	139 513	408 573	(269 060)	-65.9%	612 829
Vote 12 - Regional Operations	628 317	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	37 852	38 208	1 484	15 252	25 473	(10 221)	-40.1%	38 208
Vote 14 - Electricity - Centlec (Soc) Ltd	1 495 422	1 667 649	1 931 669	95 329	886 629	1 287 843	(401 214)	-31.2%	1 931 669
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>3 821 252</b>	<b>4 176 315</b>	<b>4 780 621</b>	<b>520 750</b>	<b>2 306 869</b>	<b>3 187 240</b>	<b>(880 371)</b>	<b>-27.6%</b>	<b>4 780 621</b>
<b>Surplus/ (Deficit) for the year</b>	<b>350 927</b>	<b>712 001</b>	<b>775 405</b>	<b>(205 078)</b>	<b>637 767</b>	<b>516 962</b>	<b>120 805</b>	<b>23.4%</b>	<b>775 405</b>





FS000 Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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									
<b>Revenue By Source</b>									
Property rates	463 256	493 976	493 976	42 979	342 266	329 334	12 932	4%	493 976
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 507 824	1 690 563	1 831 742	98 859	1 152 853	1 221 222	(68 370)	-6%	1 831 742
Service charges - water revenue	447 910	543 286	543 286	43 585	354 054	362 209	(8 155)	-2%	543 286
Service charges - sanitation revenue	168 086	132 361	132 361	12 165	94 265	88 245	6 020	7%	132 361
Service charges - refuse revenue	5 241	33 847	33 847	4 953	37 884	22 566	15 318	68%	33 847
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	106 107	24 793	22 663	1 236	9 480	15 109	(5 629)	-37%	22 663
Interest earned - external investments	16 530	31 717	34 017	2 458	17 534	22 679	(5 145)	-23%	34 017
Interest earned - outstanding debtors	75 858	23 010	224 686	11 176	77 791	149 798	(72 008)	-48%	224 686
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2 885	5 063	4 063	174	2 213	2 709	(496)	-18%	4 063
Licences and permits	351	766	797	30	293	531	(238)	-45%	797
Agency services	-	3 527	3 527	-	-	2 352	(2 352)	-100%	3 527
Transfers recognised - operational	584 676	651 134	650 329	-	457 976	433 575	24 401	6%	650 329
Other revenue	229 752	715 498	859 146	98 056	398 028	572 793	(174 765)	-31%	859 146
Gains on disposal of PPE	97 608	40	40	-	-	26	(26)	-100%	40
	<b>3 706 084</b>	<b>4 349 581</b>	<b>4 834 481</b>	<b>315 672</b>	<b>2 944 636</b>	<b>3 223 148</b>	<b>(278 512)</b>	<b>-9%</b>	<b>4 834 481</b>
<b>Total Revenue (excluding capital transfers and contributions)</b>									
<b>Expenditure By Type</b>									
Employee related costs	860 488	954 589	1 009 431	139 419	696 272	672 988	23 284	3%	1 009 431
Remuneration of councillors	41 318	46 207	46 207	3 654	28 892	30 806	(1 914)	-6%	46 207
Debt impairment	439 553	142 989	142 989	8 683	69 467	95 331	(25 864)	-27%	142 989
Depreciation & asset impairment	440 206	200 157	335 425	193 532	193 532	223 628	(30 096)	-13%	335 425
Finance charges	56 896	65 664	163 855	652	5 112	109 242	(104 130)	-95%	163 855
Bulk purchases	1 236 265	1 478 735	1 478 735	101 034	868 251	985 873	(117 622)	-12%	1 478 735
Other materials	177 943	238 250	266 857	10 495	70 124	177 914	(107 789)	-61%	266 857
Contracted services	129 703	180 438	321 598	(37 527)	109 871	214 409	(104 538)	-49%	321 598
Transfers and grants	80 514	140 289	140 536	78 730	80 090	93 696	(13 605)	-15%	140 536
Other expenditure	358 364	728 996	874 987	22 079	185 259	583 354	(398 095)	-68%	874 987
Loss on disposal of PPE	3	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>3 821 252</b>	<b>4 176 315</b>	<b>4 780 621</b>	<b>520 750</b>	<b>2 306 869</b>	<b>3 187 240</b>	<b>(880 371)</b>	<b>-28%</b>	<b>4 780 621</b>
<b>Surplus/(Deficit)</b>	<b>(115 169)</b>	<b>173 266</b>	<b>53 860</b>	<b>(205 078)</b>	<b>637 767</b>	<b>35 909</b>	<b>601 858</b>	<b>0</b>	<b>53 860</b>
Transfers recognised - capital	450 845	513 967	696 777	-	-	464 541	(464 541)	(0)	696 777
Contributions recognised - capital	15 250	24 767	24 767	-	-	16 512	(16 512)	(0)	24 767
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>350 927</b>	<b>712 001</b>	<b>775 405</b>	<b>(205 078)</b>	<b>637 767</b>	<b>516 963</b>			<b>775 405</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>350 927</b>	<b>712 001</b>	<b>775 405</b>	<b>(205 078)</b>	<b>637 767</b>	<b>516 963</b>			<b>775 405</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>350 927</b>	<b>712 001</b>	<b>775 405</b>	<b>(205 078)</b>	<b>637 767</b>	<b>516 963</b>			<b>775 405</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>350 927</b>	<b>712 001</b>	<b>775 405</b>	<b>(205 078)</b>	<b>637 767</b>	<b>516 963</b>			<b>775 405</b>







FS000 Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M08 February

Description	2011/12	Budget Year 2012/13			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	211 264	22 956	117 820	112 513	117 820
Call investment deposits	130 498	282 180	305 696	533 709	305 696
Consumer debtors	448 775	354 286	620 789	1 098 841	620 789
Other debtors	314 900	129 003	138 297	41 947	138 297
Current portion of long-term receivables	489	16 339	17 156	13 410	17 156
Inventory	47 164	41 040	41 346	49 030	41 346
<b>Total current assets</b>	<b>1 153 089</b>	<b>845 803</b>	<b>1 241 103</b>	<b>1 849 451</b>	<b>1 241 103</b>
<b>Non current assets</b>					
Long-term receivables	–	2 255	2 368	13 958	2 368
Investments	15 215	12	24	14	24
Investment property	1 344 209	43 722	1 344 209	–	1 344 209
Investments in Associate	–	–	–	–	–
Property, plant and equipment	9 786 997	4 813 650	9 601 857	11 497 010	9 601 857
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	18 462	13 414	13 667	–	13 667
Other non-current assets	88 888	–	–	–	–
<b>Total non current assets</b>	<b>11 253 771</b>	<b>4 873 053</b>	<b>10 962 124</b>	<b>11 510 982</b>	<b>10 962 124</b>
<b>TOTAL ASSETS</b>	<b>12 406 860</b>	<b>5 718 856</b>	<b>12 203 228</b>	<b>13 360 433</b>	<b>12 203 228</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	4 402	18 504	4 402	19 361	4 402
Consumer deposits	78 508	85 176	84 842	80 022	84 842
Trade and other payables	1 257 674	727 889	952 538	2 245 193	952 538
Provisions	–	–	–	–	–
<b>Total current liabilities</b>	<b>1 340 584</b>	<b>831 569</b>	<b>1 041 782</b>	<b>2 344 576</b>	<b>1 041 782</b>
<b>Non current liabilities</b>					
Borrowing	57 686	253 814	126 461	77 442	126 461
Provisions	545 444	564 066	571 850	542 157	571 850
<b>Total non current liabilities</b>	<b>603 130</b>	<b>817 881</b>	<b>698 311</b>	<b>619 599</b>	<b>698 311</b>
<b>TOTAL LIABILITIES</b>	<b>1 943 714</b>	<b>1 649 449</b>	<b>1 740 093</b>	<b>2 964 175</b>	<b>1 740 093</b>
<b>NET ASSETS</b>	<b>10 463 146</b>	<b>4 069 406</b>	<b>10 463 134</b>	<b>10 396 258</b>	<b>10 463 134</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	7 683 668	2 572 969	7 683 668	9 634 262	7 683 668
Reserves	2 779 477	1 496 438	2 779 466	761 996	2 779 466
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>10 463 146</b>	<b>4 069 406</b>	<b>10 463 134</b>	<b>10 396 258</b>	<b>10 463 134</b>

FS000 Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M08 February

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	2 944 968	3 240 690	3 436 153	359 142	2 494 515	2 290 883	203 632	9%	3 240 690
Government - operating	584 676	651 134	617 813	–	505 509	411 896	93 613	23%	651 134
Government - capital	450 845	513 967	696 777	150 758	562 104	464 541	97 563	21%	513 967
Interest	92 387	52 656	56 680	390	1 706	37 788	(36 082)	-95%	52 656
Dividends		–	–	–	–	–	–	–	
<b>Payments</b>									
Suppliers and employees	(3 175 991)	(3 497 849)	(3 763 523)	(416 656)	(2 637 751)	(2 509 141)	128 610	-5%	(3 497 849)
Finance charges	(139 731)	(61 799)	(163 855)	(652)	(5 112)	(109 242)	(104 130)	95%	(61 799)
Transfers and Grants	(80 514)	(140 289)	(123 015)	(73)	(1 301)	(82 014)	(80 714)	98%	(140 289)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>676 642</b>	<b>758 510</b>	<b>757 030</b>	<b>92 909</b>	<b>919 672</b>	<b>504 712</b>	<b>414 960</b>	<b>82%</b>	<b>758 510</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		36	–	–	–	–	–	–	36
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables	2 201	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–
<b>Payments</b>									
Capital assets	(622 725)	(678 300)	(746 303)	(48 963)	(461 171)	(497 560)	(36 389)	7%	(678 300)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(620 524)</b>	<b>(678 265)</b>	<b>(746 303)</b>	<b>(48 963)</b>	<b>(461 171)</b>	<b>(497 560)</b>	<b>(36 389)</b>	<b>7%</b>	<b>(678 265)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	39 740	105 885	79 414	–	38 157	52 945	(14 788)	-28%	105 885
Increase (decrease) in consumer deposits	(562)	1 255	5 113	350	3 368	3 409	(41)	-1%	1 255
<b>Payments</b>									
Repayment of borrowing		(13 500)	(13 500)	(222 773)	(225 815)	(9 000)	216 814	-2409%	(13 500)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>39 178</b>	<b>93 641</b>	<b>71 027</b>	<b>(222 423)</b>	<b>(184 290)</b>	<b>47 354</b>	<b>231 644</b>	<b>489%</b>	<b>93 641</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>95 295</b>	<b>173 886</b>	<b>81 755</b>	<b>(178 477)</b>	<b>274 210</b>	<b>54 506</b>			<b>173 886</b>
Cash/cash equivalents at beginning:	246 466	131 250	341 761		341 761	131 250			341 761
Cash/cash equivalents at month/year end:	341 761	305 136	423 516		615 971	185 756			515 647

FS000 Mangaung - Supporting Table SC1 Material variance explanations - M08 February

Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
Property Rates	12 932	On target	No remedial steps required
Electricity Revenue	(68 370)	On target	No remedial steps required
Water Revenue	(8 155)	On target, seasonal fluctuation	No remedial steps required
Sanitation Revenue	6 020	On target	No remedial steps required
Refuse removal	15 318	On target	No remedial steps required
Rental of Facilities and Equipment	(5 629)	Low demand	
Interest earned - external investments	(5 145)	Low investment balance and interest rate	No remedial steps required
Interest earned -outstanding debtors	(72 008)	Under budgeted	To be rectified with adjustments budget
Fines	(496)	Less traffic fines collected	
Other Revenue	(174 765)	Less collected on various revenue items and non cash as well as GRAP issues only accounted for at year end	
Transfers recognised - operational	24 401	Equitable share received in advance	No remedial steps required
<b>Expenditure By Type</b>			
Employee related cost	23 284	On target, vacancies not filled	
Depreciation and asset impairment	(30 096)	Slow and under spending of capital projects	
Debt impairment	(25 864)	Impairment not accrued by Centlec	
Bulk Purchases	(117 622)	Seasonal fluctuation and outstanding electricity account	No remedial steps required
Finance charges	(104 130)	New external loan not yet taken up in full and only payable in December 2012 and June 2013 and slow spending	No remedial steps required
Other materials (Repairs and maintenance)	(107 789)	Under and slow spending and implementation of projects	There is a need to accelerate this spending
Contracted services	(104 538)	Over spending	Will be rectified through the adjustments budget
Transfers and Grants	(13 605)	Grants to Centlec not yet recognised	
Other expenditure	(398 095)	Under spending and GRAP related issues only accounted for at year end	
<b>Capital Expenditure</b>			
Capital Expenditure Projects in total	(145 850)	Under and slow spending and implementation of projects	
<b>Cash Flow</b>			
Ratepayers and other	203 632	Reliability of Centlec's figures questionable	
Government - Operating Grants	93 613	Equitable share and fuel levy received in advance	No remedial steps required
Government - Capital Grants	97 563	USDG received in advance	No remedial steps required
Suppliers and employees	128 610	Reliability of Centlec's figures questionable	
Transfers and grants	(80 714)	Grants to Centlec not yet paid over in full	
<b>Municipal Entities</b>			
Revenue	(174 121)	On target -Seasonal fluctuation - electricity	
Operating expenditure	(401 214)	Under spending and purchase of bulk electricity not paid in full	
Capital expenditure	(32 678)	Under spending	

FS000 Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

Description of financial indicator	Basis of calculation	2011/12	Budget Year 2012/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.5%	6.4%	10.4%	0.2%	4.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and	13.7%	14.0%	10.6%	5.3%	10.6%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/	12.6%	24.6%	10.4%	22.5%	10.4%
Gearing	Long Term Borrowing/ Funds & Reserves	2.1%	17.0%	4.5%	10.2%	4.5%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	86.0%	101.7%	119.1%	78.9%	119.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	25.5%	36.7%	40.7%	27.6%	40.7%
<b>Revenue Management</b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		92.5%		92.3%	92.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	20.6%	11.5%	16.1%	39.7%	16.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		95.0%	0.0%	97.5%	95.0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
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	23.2%	21.9%	20.9%	23.6%	20.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	5.5%	0.0%	2.0%	4.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	13.4%	6.1%	10.3%	0.2%	4.3%
<b>IDP regulation financial viability indicators</b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		52.3%	0.0%	4995.1%	52.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.1%	0.0%	18.1%	17.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.2	0.0	2.3	1.2

FS000 Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description R thousands	NT Code	Budget Year 2012/13										>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	Bad Debts	
<b>Debtors Age Analysis By Revenue Source</b>												
Rates	1200	38 414	16 615	13 401	11 345	9 781	12 645	50 545	275 826	428 571		360 142
Electricity	1300	172 228	40 439	29 743	24 089	30 979	27 682	84 125	103 157	512 442		270 032
Water	1400	73 970	54 528	36 580	34 316	32 647	33 929	125 821	507 301	899 093		734 014
Sewerage / Sanitation	1500	14 060	7 556	6 824	5 507	4 792	4 971	23 211	141 439	208 360		179 920
Refuse Removal	1600	-	-	-	-	-	-	-	-	-		-
Housing (Rental Revenue)	1700	325	315	304	22 674	-	-	-	-	23 618		22 674
Other	1900	7 347	3 932	3 381	46 199	2 776	2 516	7 252	37 889	111 291		96 632
<b>Total By Revenue Source</b>	<b>2000</b>	<b>306 344</b>	<b>123 384</b>	<b>90 233</b>	<b>144 130</b>	<b>80 976</b>	<b>81 743</b>	<b>290 953</b>	<b>1 065 612</b>	<b>2 183 375</b>	<b>-</b>	<b>1 663 414</b>
<b>2011/12 - Feb 2012</b>		<b>305 798</b>	<b>111 660</b>	<b>94 295</b>	<b>120 384</b>	<b>95 317</b>	<b>60 897</b>	<b>199 262</b>	<b>778 236</b>	<b>1 765 850</b>		<b>1 254 096</b>
<b>Debtors Age Analysis By Customer Category</b>												
Government	2200	35 163	16 007	7 928	7 055	9 638	7 598	27 594	47 006	157 989		
Business	2300	133 133	39 448	23 265	18 884	18 133	22 243	64 487	156 745	476 338		
Households	2400	135 193	66 990	57 763	117 330	52 536	51 235	195 579	825 321	1 501 947		
Other	2500	2 855	940	1 277	861	669	668	3 293	36 541	47 101		
<b>Total By Customer Category</b>	<b>2600</b>	<b>306 344</b>	<b>123 384</b>	<b>90 233</b>	<b>144 130</b>	<b>80 976</b>	<b>81 743</b>	<b>290 953</b>	<b>1 065 612</b>	<b>2 183 375</b>	<b>-</b>	

FS000 Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description R thousands	NT Code	Budget Year 2012/13								Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	76 522								76 522
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	16 529	5 666	17 057	31 697					70 949
Auditor General	0800		-	-	-					407
Other	0900									-
<b>Total By Customer Type</b>	<b>2600</b>	<b>93 050</b>	<b>5 666</b>	<b>17 057</b>	<b>31 697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>147 470</b>
										<b>173 672</b>

FS000 Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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	Yrs/Months								
<b>Municipality</b>									
ABSA		Call	Call Account	-	248	4.30%	75 727	(29 591)	46 137
ABSA		Call	Call Account	-	42	4.50%	12 080	42	12 122
Standard Bank		Call	Call Account	-	707	4.50%	205 086	707	205 793
First National Bank		Call	Call Account	-	15	3.40%	5 240	15	5 255
Nedbank		Call	Call Account	-	538	4.75%	198 614	(64 462)	134 152
First National Bank	1 month	Fixed	20-Mar-13	155	5.13%	-	100 000	100 000	
<b>Municipality sub-total</b>					1 704		496 747	6 711	503 458
<b>Entities</b>									
None					-		-	-	-
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>					<b>1 704</b>		<b>496 747</b>	<b>6 711</b>	<b>503 458</b>

FS000 Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description R thousands	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
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
National Government:	583 154 783	630 134	639 278	1 774	431 395	426 207	5 189	1.2%	639 278
Local Government Equitable Share	581 692 160	608 634	608 634		414 548	405 776	8 772	2.2%	608 634
Finance Management	1 462 623	1 500	1 960	–	1 500	1 307	193	14.8%	1 960
EPWP Incentive		–	2 000	1 774	2 000	1 333	667	50.0%	2 000
Public Transport and Infrastructure System		20 000	20 000		10 000	13 334	(3 334)	-25.0%	20 000
Water Affairs		–	6 684		3 347	4 456	(1 109)	-24.9%	6 684
Provincial Government:	643 547	21 000	10 250	–	–	4 834	(4 834)	-100.0%	10 250
Health subsidy		14 000	–	–	–	–	–	–	–
Human Settlements	560 730		3 000						3 000
COGTA	82 817	–	250			167	(167)	-100.0%	250
Premier's Office ( Hlasela )		7 000	7 000	–	–	4 667	(4 667)	-100.0%	7 000
Police, Public Safety and Roads	877 975	–	–	–	–	–	–	–	–
District Municipality:	877 975								
Motheo	0	–	801	–	552	534	18	3.4%	801
Other grant providers:		–	249			166	(166)	-100.0%	249
Kellogg Foundation		552			552	368	184	50.0%	552
Total Operating Transfers and Grants	584 676 305	651 134	650 329	1 774	431 947	431 574	373	0.1%	650 329
<b>Capital Transfers and Grants</b>									
National Government:	419 331 798	510 967	680 606	148 984	522 382	435 205	87 177	20.0%	680 606
Municipal Infrastructure Grant (MIG)	62 689 011						–	–	–
Public Transport and Systems	19 530 528		15 000						15 000
MSIG			831						831
Human Settlements			12 000						12 000
Public Works (EPWP)		–	3 914	–	3 914	2 609	1 305	50.0%	3 914
Urban Settlements Development	302 784 976	485 967	614 545	142 984	485 967	409 717	76 250	18.6%	614 545
Minerals and Energy	34 327 283	25 000	25 000	–	25 000	16 668	8 333	50.0%	25 000
Water Affairs		–	9 316	6 000	7 501	6 211	1 290	20.8%	9 316
Provincial Government:	30 254 342	3 000	9 243	–	–	6 162	(6 162)	-100.0%	9 243
Police, Public Safety and Roads	9 476 736	3 000	9 243			6 162	(6 162)	-100.0%	9 243
Human Settlements	20 777 606								
District Municipality:	1 259 252	–	5 500	–	–	–	–	–	5 500
Motheo	1 259 252		5 500						5 500
Other grant providers:	0	–	1 428	–	916	952	(36)	-3.8%	1 428
DBSA Environmental Impact Assessment Grant		–	916	–	916	611	305	50.0%	916
City of Ghent		–	512			341	(341)	-100.0%	512
Total Capital Transfers and Grants	450 845 392	513 967	696 777	148 984	523 298	442 319	80 979	18.3%	696 777
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	1 035 521 697	1 165 101	1 347 106	150 758	955 246	873 894	81 352	9.3%	1 347 106









FS000 Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M08 February

Month R thousands	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
<u>Monthly expenditure performance trend</u>									
July	3 515	62 806	62 806	13 507	13 507	62 806	49 299	78.5%	1.79%
August	41 026	62 806	62 806	37 497	51 003	125 611	74 608	59.4%	6.77%
September	47 625	62 806	62 806	65 274	116 278	188 417	72 139	38.3%	15.43%
October	33 215	62 806	62 806	53 176	169 453	251 222	81 769	32.5%	22.48%
November	56 295	62 806	62 806	39 516	208 969	314 028	105 059	33.5%	27.73%
December	52 183	62 806	62 806	62 174	271 143	376 834	105 690	28.0%	35.98%
January	42 726	62 806	103 039	41 349	312 492	479 873	167 381	34.9%	41.46%
February	39 313	62 806	103 039	35 837	348 329	582 912	234 584	40.2%	46.22%
March	39 616	62 806	103 039	44 128	392 457	685 952	293 495	42.8%	52.07%
April	29 565	62 806	103 039			788 991	–		
May	30 206	62 806	103 039			892 031	–		
June	172 179	62 806	103 039			995 070	–		
<b>Total Capital expenditure</b>	<b>587 464</b>	<b>753 667</b>	<b>995 070</b>	<b>392 457</b>					





