Monthly Budget Statement Report

DECEMBER 2011

Steve Tshwete Local Municipality

PART 1 – IN-YEAR REPORT

1. Executive Summary

Table C1: Monthly Budget Statement Summary

For the month of December, revenue to the amount of R80,5-million realised. The year to date revenue amounts to R428,0-million and the year to date budgeted revenue to R419,0-million. This reflects a favorable deviation of 2%. Operating expenditure to the amount of 58,3-million was appropriated. The year to date expenditure amounts to R431,7-million and the year to date budgeted expenditure to R478,2-million. This reflects a deviation of 10%. Capital expenditure for the month amounts to R17,5-million. The year to date capital expenditure amounts to R84,2-million which is a deviation of 44% against the SDBIP figure of R149,6-million.

Taking the above into consideration the net operating surplus for the year amounts to R19,0-million whilst the cash and cash equivalents increased to R122,9-million.

Outstanding debtors decreased from R59,7-million to R56,8-million. Creditors to the amount of R62,8-million were paid during the month.

2. In-Year Budget Statements Tables

Table C2: Monthly Financial Performance by Vote

Table C2 measures the monthly actuals against the year to date SDBIP figures which realised by vote for revenue and expenditure. The deviations by vote are reflected in the year-to-date (YTD) variance column.

The difference in revenue variations between Table C2 and Table C1 is the result of capital grants received, which are included Table C2.

The revenue by vote is graphically presented in:
Chart 1 – Revenue by vote;
Chart 2 – Expenditure by vote.

Table C4: Monthly Financial Performance by Revenue Source and Expenditure Type.

This table provides the monthly details for revenue by source and expenditure by type. For the purpose of reporting, Table C4 will be used to provide explanations on deviations. Reasons for deviations will only be provided in cases where the percentages differ with more than 10% and can be viewed in Supporting Table SC1.

A further breakdown of other revenue and other expenditure is shown in other supporting Table OC1.

Table C5: Monthly Capital Expenditure by Vote

Table C5 indicates the monthly actuals on capital expenditure for all votes and measures the year-to-date actuals against the year to date planning (SDBIP) figures.

For the month of December capital expenditure to the amount of R17,5-million realised. The year-to-date actual capital expenditure deviates with R65,4-million against the planned figure of R149,6-million.

There are projects where there is a negative deviation and in some cases a positive deviation. These projects must be closely monitored to ensure that progress and expenditure keep track with planning. The main projects where negative deviations occur are listed in Supporting Table SC1.

The Capex by vote is graphically presented in:
Chart 3 – Capex by vote.

Capital Expenditure by Funding Source is reflected in the table below:

Funded By	Adjusted Budget R	Monthly Actual R	YTD Actual R	YTD SDBIP R	YTD variance %
National Government					
• MIG	25 840 482	1 535 048	14 336 179	16 124 092	-11%
• INEP	5 286 400	-	3 846 400	2 846 400	35,1%
• Other	25 560 295	893 402	6 003 774	7 247 682	-11,6%
Borrowing	171 266 700	4 729 032	24 805 119	36 440 664	-31,9%
Internally generated Reserves	134 525 080	10 363 219	35 194 091	86 973 800	-59,5%
TOTAL	**362 478 957**	**17 520 701**	**84 185 562**	**149 632 638**	

During the month of December, capital expenditure to the amount of R1,5-million realized from the MIG grant. The actual year to date expenditure amounts to R14,3-million which represents 55,5% of the total MIG grant for the 2011/12 allocation.

Table C6: Monthly Budget Statement Financial Position

In general the community wealth of the municipality amounts to R6 523,5-million. Total liabilities amounts to R372,6-million, whilst total assets amounts to R6 896,2-million.

Table C7: Monthly Budget Statement Cash Flow

Table C7 provides detail of the monthly cash in- and out flow. For the month of December the net cash from operating activities was R31,5-million whilst cash from investing activities was R48,5-million. No investments were made and investments to the amount of R66 million matured during December. The cash held at the end of December increased from R48,0-million to R122,9-million which is represented by the cash inflow for operating and investing activities.

MP313 Steve Tshwete - Table C1 Monthly Budget Statement Summary - M06 December

Description	2010/11	Budget Year 2011/12							
R thousands	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	171,197	195,806	195,806	16,468	98,253	97,903	350	0%	196,506
Service charges	401,546	480,029	480,029	40,214	244,395	241,067	3,327	1%	488,789
Investment revenue	28,024	29,476	29,476	778	6,950	8,087	(1,136)	-14%	13,901
Transfers recognised - operational	75,717	83,320	83,320	18,751	51,789	40,242	11,547	29%	103,578
Other own revenue	57,304	63,150	63,150	4,255	26,639	31,658	(5,019)	-16%	53,278
Total Revenue (excluding capital transfers and contributions)	733,788	851,781	851,781	80,466	428,026	418,957	9,069	2%	856,051
Employee costs	225,929	261,162	261,162	24,502	123,677	135,956	(12,279)	-9%	247,353
Remuneration of Councillors	11,934	15,364	15,364	1,168	7,038	7,927	(888)	-11%	14,077
Depreciation & asset impairment	157,081	156,887	156,887	13,074	78,443	78,442	2	0%	156,887
Finance charges	14,162	26,451	26,451	2,204	13,226	13,226	0	0%	26,451
Materials and bulk purchases	192,109	240,571	240,571	2,256	117,630	133,935	(16,305)	-12%	235,259
Transfers and grants	35,145	45,196	45,196	3,650	21,496	22,514	(1,017)		42,993
Other expenditure	195,037	171,988	171,988	11,443	70,151	86,159	(16,008)	-19%	140,302
Total Expenditure	831,397	917,619	917,619	58,298	431,661	478,158	(46,496)	-10%	863,322
Surplus/(Deficit)	(97,609)	(65,838)	(65,838)	22,169	(3,635)	(59,200)	55,565	-94%	(7,271)
Transfers recognised - capital	35,976	48,827	48,827	1,775	22,663	16,630	6,033	36%	45,325
Contributions & Contributed assets	13,809	25,376	25,376	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	(47,824)	8,365	8,365	23,944	19,027	(42,570)	61,598	-145%	38,054
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	(47,824)	8,365	8,365	23,944	19,027	(42,570)	61,598	-145%	38,054
Capital expenditure & funds sources									
Capital expenditure	257,568	208,480	362,479	17,521	84,186	149,633	(65,447)	-44%	362,479
Capital transfers recognised	36,947	48,827	56,687	2,428	24,186	26,218	(2,032)	-8%	56,687
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	72,058	91,800	171,267	4,729	24,805	36,441	(11,636)	-32%	171,267
Internally generated funds	148,563	67,853	134,525	10,363	35,194	86,974	(51,780)	-60%	134,525
Total sources of capital funds	257,568	208,480	362,479	17,521	84,186	149,633	(65,447)	-44%	362,479
Financial position									
Total current assets	613,472	350,231	350,231		484,302				350,231
Total non current assets	6,142,465	6,458,320	6,458,320		6,411,864				6,458,320
Total current liabilities	147,067	103,478	103,478		127,131				103,478
Total non current liabilities	208,046	349,482	349,482		245,499				349,482
Community wealth/Equity	6,400,824	6,355,591	6,355,591		6,523,536				6,355,591
Cash flows									
Net cash from (used) operating	26,955	143,364	143,364	31,485	138,213	38,261	99,952	261%	288,871
Net cash from (used) investing	(141,503)	(190,000)	(190,000)	48,479	(66,186)	(47,302)	(18,883)	40%	(132,371)
Net cash from (used) financing	72,350	69,739	69,739	(4,988)	(8,412)	78,569	(86,981)	-111%	(29,269)
Cash/cash equivalents at the month/year end	14,907	38,045	38,045	74,976	122,944	84,469	38,475	46%	186,560
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	24,743	4,058	2,707	1,986	1,873	21,455	–	0%	56,822
Creditors Age Analysis									
Total Creditors	62,826	–	–	–	–	–	–	0%	62,826

MP313 Steve Tshwete - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

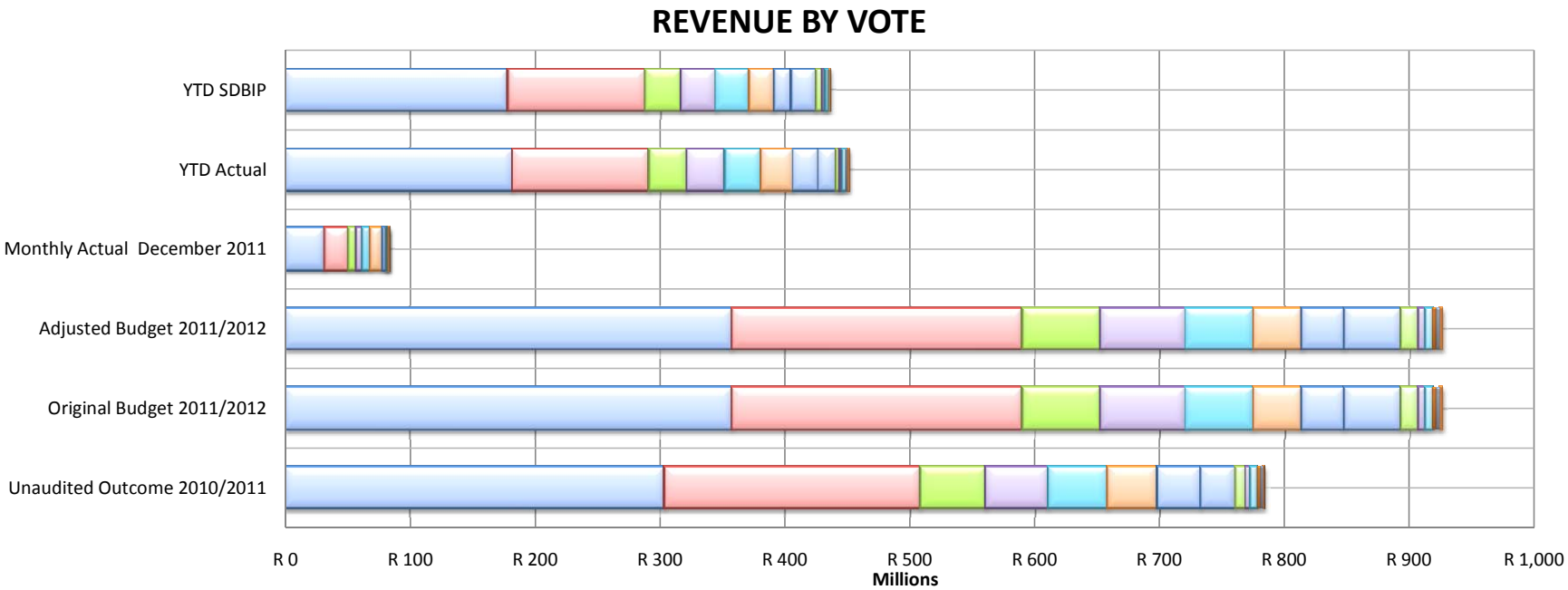
Description	Ref	2010/11	Budget Year 2011/12							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Governance and administration		271,905	316,314	316,314	29,596	148,393	149,133	(740)	0%	296,786
Executive and council		39,441	38,921	38,921	9,328	25,112	19,455	5,657	29%	50,224
Budget and treasury office		204,790	232,259	232,259	18,742	109,253	109,577	(324)	0%	218,507
Corporate services		27,674	45,134	45,134	1,526	14,027	20,101	(6,074)	-30%	28,055
Community and public safety		20,696	29,325	29,325	864	8,570	10,546	(1,976)	-19%	17,140
Community and social services		3,716	5,577	5,577	78	1,581	2,102	(521)	-25%	3,162
Sport and recreation		8,370	13,673	13,673	69	3,473	5,137	(1,663)	-32%	6,947
Public safety		5,685	6,235	6,235	703	3,432	2,652	779	29%	6,863
Housing		212	1,165	1,165	12	77	585	(508)	-87%	154
Health		2,714	2,674	2,674	2	7	70	(63)	-91%	13
Economic and environmental services		37,547	37,859	37,859	2,984	22,097	14,549	7,548	52%	44,195
Planning and development		2,765	3,875	3,875	73	1,769	700	1,069	153%	3,538
Road transport		34,782	33,984	33,984	2,911	20,328	13,849	6,479	47%	40,656
Environmental protection		–	–	–	–	–	–	–		–
Trading services		453,425	542,486	542,486	48,797	271,629	261,359	10,269	4%	543,257
Electricity		303,467	357,560	357,560	31,477	181,904	178,284	3,619	2%	363,807
Water		49,798	67,425	67,425	4,800	31,002	27,239	3,762	14%	62,003
Waste water management		52,588	62,814	62,814	6,118	29,502	28,902	600	2%	59,004
Waste management		47,572	54,686	54,686	6,402	29,222	26,934	2,288	8%	58,443
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Standard	2	783,573	925,983	925,983	82,241	450,688	435,587	15,101	3%	901,377
Expenditure - Standard										
Governance and administration		174,754	178,998	178,998	13,012	83,041	92,600	(9,559)	-10%	166,083
Executive and council		57,950	57,910	57,910	4,273	25,961	30,143	(4,182)	-14%	51,923
Budget and treasury office		38,006	43,256	43,256	3,046	20,188	21,886	(1,698)	-8%	40,376
Corporate services		78,798	77,833	77,833	5,693	36,892	40,571	(3,679)	-9%	73,784
Community and public safety		134,610	152,834	152,834	12,676	69,320	77,964	(8,644)	-11%	138,639
Community and social services		18,902	22,774	22,774	2,012	10,875	11,369	(494)	-4%	21,750
Sport and recreation		38,926	44,263	44,263	3,868	17,431	22,191	(4,760)	-21%	34,862
Public safety		49,019	54,377	54,377	4,290	26,691	28,415	(1,724)	-6%	53,381
Housing		7,500	8,751	8,751	686	3,875	4,271	(396)	-9%	7,750
Health		20,263	22,668	22,668	1,819	10,448	11,718	(1,270)	-11%	20,896
Economic and environmental services		101,242	104,100	104,100	9,153	49,516	52,419	(2,903)	-6%	99,033
Planning and development		8,110	9,818	9,818	990	4,080	5,052	(972)	-19%	8,159
Road transport		93,132	94,281	94,281	8,163	45,437	47,367	(1,931)	-4%	90,873
Environmental protection		–	–	–	–	–	–	–		–
Trading services		420,791	481,687	481,687	23,457	229,784	255,174	(25,391)	-10%	459,568
Electricity		276,737	315,427	315,427	8,619	151,308	171,231	(19,923)	-12%	302,616
Water		50,077	55,499	55,499	4,580	24,127	27,430	(3,303)	-12%	48,254
Waste water management		45,545	57,899	57,899	5,141	27,455	29,479	(2,023)	-7%	54,911
Waste management		48,431	52,862	52,862	5,117	26,894	27,035	(141)	-1%	53,787
Other		–	–	–	–	–	–	–		–
Total Expenditure - Standard	3	831,397	917,619	917,619	58,298	431,661	478,158	(46,496)	-10%	863,322
Surplus/ (Deficit) for the year		(47,824)	8,365	8,365	23,944	19,027	(42,570)	61,598	-145%	38,054

MP313 Steve Tshwete - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

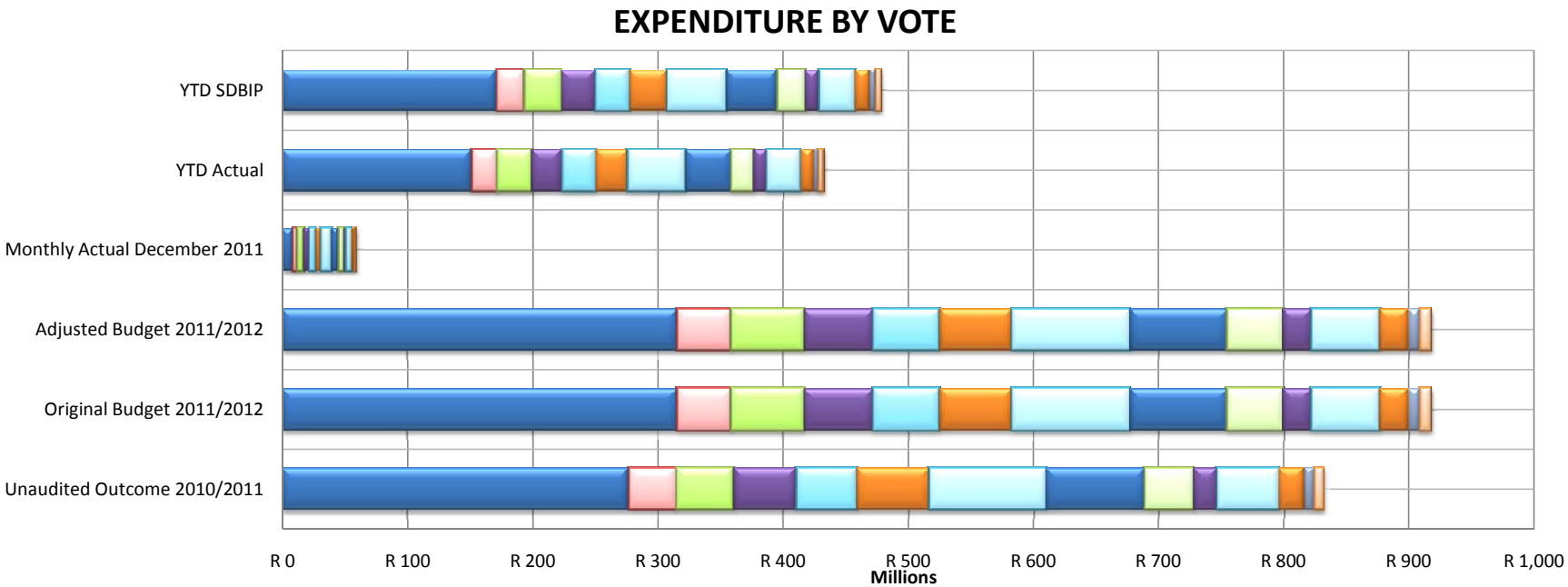
Description	Ref	2010/11	Budget Year 2011/12							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Municipal governance and administration		271,905	316,314	316,314	29,596	148,393	149,133	(740)	0%	296,786
Executive and council		39,441	38,921	38,921	9,328	25,112	19,455	5,657	29%	50,224
Mayor and Council		39,325	38,921	38,921	9,328	25,107	19,455	5,652	29%	50,214
Municipal Manager		116				5		5	#DIV/0!	10
Budget and treasury office		204,790	232,259	232,259	18,742	109,253	109,577	(324)	0%	218,507
Corporate services		27,674	45,134	45,134	1,526	14,027	20,101	(6,074)	-30%	28,055
Human Resources		649	1,031	1,031		416	425	(9)	-2%	832
Information Technology		1						0	32%	
Property Services		19,694	33,308	33,308	960	8,667	14,926	(6,259)	-42%	17,334
Other Admin		7,330	10,795	10,795	567	4,944	4,749	195	4%	9,888
Community and public safety		20,696	29,325	29,325	864	8,570	10,546	(1,976)	-19%	17,140
Community and social services		3,716	5,577	5,577	78	1,581	2,102	(521)	-25%	3,162
Libraries and Archives		159	139	139	2	57	74	(17)	-23%	113
Museums & Art Galleries etc								–		
Community halls and Facilities		343	2,800	2,800	20	611	968	(357)	-37%	1,223
Cemeteries & Crematoriums		2,931	2,350	2,350	34	778	915	(137)	-15%	1,556
Child Care								–		
Aged Care		278	288	288	23	135	145	(10)	-7%	271
Other Community								–		
Other Social		5						–		
Sport and recreation		8,370	13,673	13,673	69	3,473	5,137	(1,663)	-32%	6,947
Public safety		5,685	6,235	6,235	703	3,432	2,652	779	29%	6,863
Police		4,916	5,157	5,157	435	3,110	2,605	504	19%	6,219
Fire		195	197	197	268	322	47	275	587%	644
Civil Defence								–		
Street Lighting		573	880	880				–		
Other								–		
Housing		212	1,165	1,165	12	77	585	(508)	-87%	154
Health		2,714	2,674	2,674	2	7	70	(63)	-91%	13
Clinics		2,409	2,510	2,510				–		
Ambulance								–		
Other		305	164	164	2	7	70	(63)	-91%	13
Economic and environmental services		37,547	37,859	37,859	2,984	22,097	14,549	7,548	52%	44,195
Planning and development		2,765	3,875	3,875	73	1,769	700	1,069	153%	3,538
Economic Development/Planning		5						–		
Town Planning/Building enforcement		2,760	3,875	3,875	73	1,769	700	1,069	153%	3,538
Licensing & Regulation								–		
Road transport		34,782	33,984	33,984	2,911	20,328	13,849	6,479	47%	40,656
Roads		20,486	20,956	20,956	1,535	13,308	7,548	5,760	76%	26,617
Public Buses								–		
Parking Garages								–		
Vehicle Licensing and Testing		13,623	12,991	12,991	1,373	7,002	6,282	719	11%	14,003
Other		673	37	37	3	18	18	0	0%	37
Environmental protection								–		
Pollution Control								–		
Biodiversity & Landscape								–		
Other								–		
Trading services		453,425	542,486	542,486	48,797	271,629	261,359	10,269	4%	543,257
Electricity		303,467	357,560	357,560	31,477	181,904	178,284	3,619	2%	363,807
Electricity Distribution		303,467	357,560	357,560	31,477	181,904	178,284	3,619	2%	363,807
Electricity Generation								–		
Water		49,798	67,425	67,425	4,800	31,002	27,239	3,762	14%	62,003
Water Distribution		49,795	67,425	67,425	4,800	31,002	27,239	3,762	14%	62,003
Water Storage		3						–		
Waste water management		52,588	62,814	62,814	6,118	29,502	28,902	600	2%	59,004
Sewerage		52,588	62,814	62,814	6,118	29,502	28,902	600	2%	59,004
Storm Water Management								–		
Public Toilets								–		
Waste management		47,572	54,686	54,686	6,402	29,222	26,934	2,288	8%	58,443
Solid Waste		47,572	54,686	54,686	6,402	29,222	26,934	2,288	8%	58,443
Other								–		
Air Transport								–		
Abattoirs								–		
Tourism								–		
Forestry								–		
Markets								–		
Total Revenue - Standard	2	783,573	925,983	925,983	82,241	450,688	435,587	15,101	3%	901,377

MP313 Steve Tshwete - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	Ref	2010/11	Budget Year 2011/12							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Expenditure - Standard										
Municipal governance and administration		174,754	178,998	178,998	13,012	83,041	92,600	(9,559)	-10%	166,083
Executive and council		57,950	57,910	57,910	4,273	25,961	30,143	(4,182)	-14%	51,923
Mayor and Council		36,636	30,607	30,607	2,178	14,504	16,336	(1,831)	-11%	29,008
Municipal Manager		21,313	27,303	27,303	2,095	11,457	13,808	(2,351)	-17%	22,914
Budget and treasury office		38,006	43,256	43,256	3,046	20,188	21,886	(1,698)	-8%	40,376
Corporate services		78,798	77,833	77,833	5,693	36,892	40,571	(3,679)	-9%	73,784
Human Resources		7,206	9,584	9,584	763	3,984	5,076	(1,092)	-22%	7,968
Information Technology		8,750	11,752	11,752	815	4,389	5,950	(1,561)	-26%	8,777
Property Services		32,348	20,952	20,952	1,674	9,880	10,393	(513)	-5%	19,761
Other Admin		30,495	35,545	35,545	2,441	18,639	19,152	(513)	-3%	37,278
Community and public safety		134,610	152,834	152,834	12,676	69,320	77,964	(8,644)	-11%	138,639
Community and social services		18,902	22,774	22,774	2,012	10,875	11,369	(494)	-4%	21,750
Libraries and Archives		7,481	8,498	8,498	752	4,420	4,211	209	5%	8,840
Museums & Art Galleries etc								–		
Community halls and Facilities		4,170	5,933	5,933	480	2,743	2,901	(158)	-5%	5,485
Cemeteries & Crematoriums		4,682	5,108	5,108	452	2,154	2,717	(562)	-21%	4,309
Child Care								–		
Aged Care		885	851	851	53	474	400	75	19%	948
Other Community								–		
Other Social		1,684	2,383	2,383	275	1,084	1,142	(58)	-5%	2,167
Sport and recreation		38,926	44,263	44,263	3,868	17,431	22,191	(4,760)	-21%	34,862
Public safety		49,019	54,377	54,377	4,290	26,691	28,415	(1,724)	-6%	53,381
Police		21,292	23,848	23,848	1,831	11,142	12,614	(1,472)	-12%	22,284
Fire		23,572	25,482	25,482	2,050	13,072	13,282	(210)	-2%	26,145
Civil Defence								–		
Street Lighting		4,155	5,048	5,048	409	2,476	2,518	(42)	-2%	4,952
Other								–		
Housing		7,500	8,751	8,751	686	3,875	4,271	(396)	-9%	7,750
Health		20,263	22,668	22,668	1,819	10,448	11,718	(1,270)	-11%	20,896
Clinics		15,826	17,628	17,775	1,462	8,141	9,433	(1,292)	-14%	16,281
Ambulance								–		
Other		4,437	5,040	4,893	357	2,307	2,285	22	1%	4,615
Economic and environmental services		101,242	104,100	104,100	9,153	49,516	52,419	(2,903)	-6%	99,033
Planning and development		8,110	9,818	9,818	990	4,080	5,052	(972)	-19%	8,159
Economic Development/Planning		1,864	2,597	2,597	288	970	1,319	(349)	-26%	1,940
Town Planning/Building enforcement		6,246	7,222	7,222	703	3,110	3,732	(623)	-17%	6,220
Licensing & Regulation								–		
Road transport		93,132	94,281	94,281	8,163	45,437	47,367	(1,931)	-4%	90,873
Roads		81,144	80,287	80,287	6,988	38,719	39,937	(1,217)	-3%	77,439
Public Buses								–		
Parking Garages								–		
Vehicle Licensing and Testing		10,363	12,182	12,182	978	5,783	6,496	(713)	-11%	11,566
Other		1,624	1,813	1,813	197	934	935	(1)	0%	1,868
Environmental protection								–		
Pollution Control								–		
Biodiversity & Landscape								–		
Other								–		
Trading services		420,791	481,687	481,687	23,457	229,784	255,174	(25,391)	-10%	459,568
Electricity		276,737	315,427	315,427	8,619	151,308	171,231	(19,923)	-12%	302,616
Electricity Distribution		276,737	315,427	315,427	8,619	151,308	171,231	(19,923)	-12%	302,616
Electricity Generation								–		
Water		50,077	55,499	55,499	4,580	24,127	27,430	(3,303)	-12%	48,254
Water Distribution		31,224	33,321	33,321	2,792	13,985	16,385	(2,400)	-15%	27,970
Water Storage		18,853	22,178	22,178	1,787	10,142	11,045	(903)	-8%	20,284
Waste water management		45,545	57,899	57,899	5,141	27,455	29,479	(2,023)	-7%	54,911
Sewerage		43,958	56,191	56,191	4,974	26,550	28,595	(2,046)	-7%	53,099
Storm Water Management								–		
Public Toilets		1,588	1,708	1,708	168	906	883	22	3%	1,811
Waste management		48,431	52,862	52,862	5,117	26,894	27,035	(141)	-1%	53,787
Solid Waste		48,431	52,862	52,862	5,117	26,894	27,035	(141)	-1%	53,787
Other								–		
Air Transport								–		
Abattoirs								–		
Tourism								–		
Forestry								–		
Markets								–		
Total Expenditure - Standard	3	831,397	917,619	917,619	58,298	431,661	478,158	(46,496)	-10%	863,322
Surplus/ (Deficit) for the year		(47,824)	8,365	8,365	23,944	19,027	(42,570)	61,598	-145%	38,054



	Unaudited Outcome 2010/2011	Original Budget 2011/2012	Adjusted Budget 2011/2012	Monthly Actual December 2011	YTD Actual	YTD SDBIP
Electricity	R 303,466,936	R 357,560,466	R 357,560,466	R 31,477,448	R 181,903,507	R 178,284,026
Budget and treasury office	R 204,789,948	R 232,259,084	R 232,259,084	R 18,741,522	R 109,253,473	R 109,577,179
Waste water management	R 52,588,355	R 62,814,378	R 62,814,378	R 6,117,933	R 29,501,938	R 28,902,083
Water	R 49,797,987	R 67,425,126	R 67,425,126	R 4,799,808	R 31,001,501	R 27,239,344
Waste management	R 47,571,913	R 54,685,719	R 54,685,719	R 6,401,896	R 29,221,583	R 26,933,663
Executive and council	R 39,440,519	R 38,920,750	R 38,920,750	R 9,328,095	R 25,111,917	R 19,454,876
Road transport	R 34,781,592	R 33,983,880	R 33,983,880	R 2,911,117	R 20,328,214	R 13,849,055
Corporate services	R 27,674,288	R 45,134,040	R 45,134,040	R 1,526,482	R 14,027,365	R 20,100,869
Sport and recreation	R 8,369,738	R 13,673,419	R 13,673,419	R 68,966	R 3,473,425	R 5,136,670
Community and social services	R 3,716,122	R 5,577,160	R 5,577,160	R 78,363	R 1,581,102	R 2,101,760
Public safety	R 5,684,881	R 6,234,885	R 6,234,885	R 702,668	R 3,431,729	R 2,652,286
Health	R 2,713,512	R 2,673,660	R 2,673,660	R 2,000	R 6,505	R 69,724
Planning and development	R 2,765,232	R 3,875,285	R 3,875,285	R 73,231	R 1,769,189	R 700,346
Housing	R 212,115	R 1,165,440	R 1,165,440	R 11,718	R 77,028	R 585,172



	Unaudited Outcome 2010/2011	Original Budget 2011/2012	Adjusted Budget 2011/2012	Monthly Actual December 2011	YTD Actual	YTD SDBIP
Electricity	R 276,737,127	R 315,426,868	R 315,426,868	R 8,618,978	R 151,307,826	R 171,231,002
Budget and treasury office	R 38,006,480	R 43,255,687	R 43,255,687	R 3,045,625	R 20,187,878	R 21,885,936
Waste water management	R 45,545,377	R 57,898,806	R 57,898,806	R 5,141,215	R 27,455,313	R 29,478,801
Water	R 50,076,545	R 55,499,485	R 55,499,485	R 4,579,804	R 24,126,931	R 27,429,720
Waste management	R 48,431,471	R 52,862,051	R 52,862,051	R 5,116,557	R 26,893,727	R 27,034,855
Executive and council	R 57,949,517	R 57,909,913	R 57,909,913	R 4,272,978	R 25,961,295	R 30,143,436
Road transport	R 93,131,992	R 94,281,331	R 94,281,331	R 8,162,913	R 45,436,742	R 47,367,490
Corporate services	R 78,798,425	R 77,832,755	R 77,832,755	R 5,693,236	R 36,892,227	R 40,570,798
Sport and recreation	R 38,926,402	R 44,263,321	R 44,263,321	R 3,868,292	R 17,431,156	R 22,191,172
Community and social services	R 18,901,659	R 22,774,457	R 22,774,457	R 2,012,017	R 10,874,790	R 11,369,279
Public safety	R 49,019,252	R 54,377,037	R 54,377,037	R 4,290,061	R 26,690,602	R 28,414,584
Health	R 20,262,919	R 22,668,253	R 22,668,253	R 1,819,233	R 10,447,865	R 11,718,017
Planning and development	R 8,110,053	R 9,818,221	R 9,818,221	R 990,349	R 4,079,741	R 5,051,733
Housing	R 7,499,809	R 8,750,602	R 8,750,602	R 686,415	R 3,875,152	R 4,270,677

MP313 Steve Tshwete - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

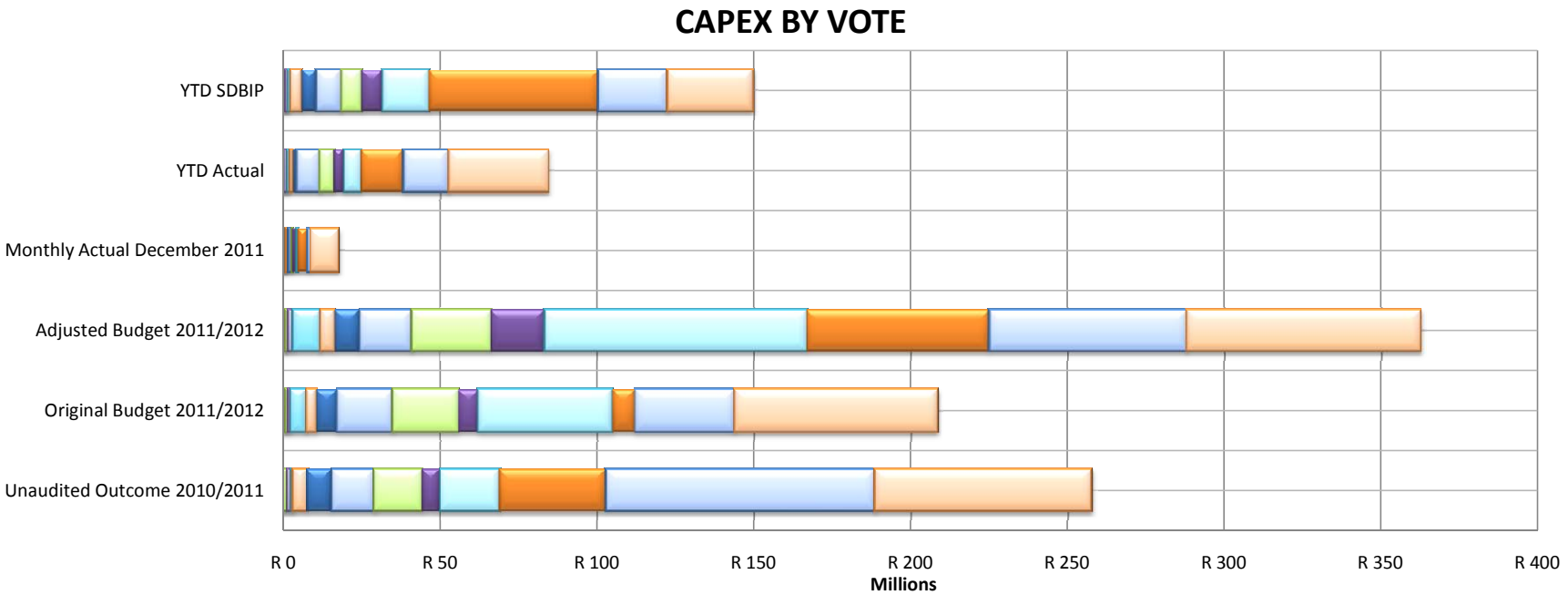
Description	Ref	2010/11	Budget Year 2011/12							
R thousands		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		171,197	195,806	195,806	16,468	98,253	97,903	350	0%	196,506
Property rates - penalties & collection charges								–		
Service charges - electricity revenue		285,065	343,705	343,705	29,177	173,103	171,902	1,201	1%	346,206
Service charges - water revenue		43,882	49,456	49,456	3,834	27,250	24,731	2,519	10%	54,500
Service charges - sanitation revenue		36,371	44,888	44,888	3,574	22,435	23,444	(1,009)	-4%	44,870
Service charges - refuse revenue		36,228	41,980	41,980	3,629	21,607	20,990	617	3%	43,213
Service charges - other								–		
Rental of facilities and equipment		13,445	12,704	12,704	1,044	6,323	6,305	19	0%	12,646
Interest earned - external investments		25,708	27,740	27,740	630	6,067	7,223	(1,156)	-16%	12,134
Interest earned - outstanding debtors		2,316	1,736	1,736	149	883	864	20	2%	1,767
Dividends received								–		
Fines		4,962	5,140	5,140	457	3,132	2,589	543	21%	6,264
Licences and permits		5,329	5,247	5,247	428	3,040	2,563	477	19%	6,080
Agency services		8,217	7,704	7,704	943	3,961	3,705	256	7%	7,922
Transfers recognised - operational		75,717	83,320	83,320	18,751	51,789	40,242	11,547	29%	103,578
Other revenue		25,350	31,875	31,875	1,383	10,183	16,195	(6,013)	-37%	20,365
Gains on disposal of PPE			480	480			300	(300)	-100%	
Total Revenue (excluding capital transfers and contributions)		733,788	851,781	851,781	80,466	428,026	418,957	9,069	2%	856,051
Expenditure By Type										
Employee related costs		225,929	261,162	261,162	24,502	123,677	135,956	(12,279)	-9%	247,353
Remuneration of councillors		11,934	15,364	15,364	1,168	7,038	7,927	(888)	-11%	14,077
Debt impairment		4,088	4,778	4,778	369	2,214	2,389	(175)	-7%	4,428
Depreciation & asset impairment		157,081	156,887	156,887	13,074	78,443	78,442	2	0%	156,887
Finance charges		14,162	26,451	26,451	2,204	13,226	13,226	0	0%	26,451
Bulk purchases		192,109	240,571	240,571	2,256	117,630	133,935	(16,305)	-12%	235,259
Other materials								–		
Contracted services		19,259	22,015	22,168	1,522	7,918	10,514	(2,596)	-25%	15,836
Transfers and grants		35,145	45,196	45,196	3,650	21,496	22,514	(1,017)	-5%	42,993
Other expenditure		170,051	145,195	145,042	9,552	60,019	73,255	(13,237)	-18%	120,038
Loss on disposal of PPE		1,640						–		
Total Expenditure		831,397	917,619	917,619	58,298	431,661	478,158	(46,496)	-10%	863,322
Surplus/(Deficit)		(97,609)	(65,838)	(65,838)	22,169	(3,635)	(59,200)	(37,428)	0	(7,271)
Transfers recognised - capital		35,976	48,827	48,827	1,775	22,663	16,630			45,325
Contributions recognised - capital										
Contributed assets		13,809	25,376	25,376						
Surplus/(Deficit) after capital transfers & contributions		(47,824)	8,365	8,365	23,944	19,027	(42,570)			38,054
Taxation										
Surplus/(Deficit) after taxation		(47,824)	8,365	8,365	23,944	19,027	(42,570)			38,054
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(47,824)	8,365	8,365	23,944	19,027	(42,570)			38,054
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(47,824)	8,365	8,365	23,944	19,027	(42,570)			38,054

MP313 Steve Tshwete - Monthly Budget Statement - Financial Performance (other revenue and other expenditure) - M06 December 201:

Description	Ref	2010/11	Budget Year 2011/12						
R thousands		Unaudited inputfile	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Other Revenue									
Building plan fees		1,305	1,245	1,245	66	704	667	36	5%
Main services contributions		2,680	1,411	1,411	71	1,818	708	1,110	157%
Connection fees		5,729	6,023	6,023	344	3,238	2,954	285	10%
Community service fees		1,317	670	670	192	423	300	122	41%
Sale of coal (coal rights)		206	214	214	18	107	107	(0)	0%
Refund skills development (seta)		656	1,031	1,031	–	416	425	(9)	-2%
Internal fees		1,759	1,631	1,631	291	992	725	267	37%
Sale of erven		6,450	14,587	14,587	7	98	7,843	(7,745)	-99%
Admin fees		2,783	2,518	2,518	252	1,431	1,289	142	11%
Dumping site fees		53	53	53	4	26	26	(0)	0%
Entrance fees		17	22	22	4	13	11	2	20%
Insurance claims		1,687	2,471	2,471	133	916	1,138	(222)	-20%
Fair value adjustment		204	–	–	–	–	–		
Deferred revenue		113	1	1	0	0	1	(1)	-59%
Servitude fees		392	–	–	–	–	–	–	
Total other Revenue (refer schedule C1)		25,350	31,875	31,875	1,383	10,183	16,195	(6,013)	-37%
Other Expenditure									
Advertising		3,542	3,702	3,702	230	1,785	1,870	(85)	-5%
Audit fees		2,089	2,605	2,605	–	1,460	1,415	45	3%
Bank charges		1,137	1,149	1,149	127	623	461	162	
Communications		3,871	4,100	4,100	334	1,623	2,023	(400)	-20%
Insurance		5,733	7,222	7,222	106	4,736	5,017	(282)	-6%
Legal fees		2,343	3,090	3,090	126	884	1,200	(315)	-26%
Travel & accomodation		11,520	12,159	12,159	832	5,538	6,453	(915)	-14%
Materials & supplies		21,193	22,660	22,659	1,461	10,473	11,266	(794)	-7%
Skills development & training		4,000	5,306	5,306	417	2,060	2,693	(633)	-24%
Transportation		3,408	2,073	2,073	362	1,014	1,001	13	1%
Licensing		1,644	2,385	2,377	64	817	939	(122)	-13%
Rental fees		534	1,273	1,273	99	562	615	(53)	-9%
Consulting fees		3,514	7,221	7,074	175	913	3,584	(2,670)	-75%
Postage		1,370	1,406	1,406	108	591	767	(176)	-23%
Admin costs		9,271	15,818	15,817	1,193	6,552	8,376	(1,823)	-22%
Contributions to/from reserves		15,470	1,717	1,717	125	752	859	(107)	-12%
Inventory		13,373	366	367	–	329	292	38	13%
Connection fees		22,695	3,625	3,625	7	7	1,812	(1,805)	-100%
Repairs and maintaince		43,343	47,318	47,322	3,786	19,300	22,613	(3,313)	-15%
Total Expenditure		170,051	145,195	145,042	9,552	60,019	73,255	(13,237)	-18%

MP313 Steve Tshwete - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	Ref	2010/11	Budget Year 2011/12							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital Expenditure - Standard Classification										
Governance and administration		16,636	21,986	26,398	371	4,925	6,743	(1,818)	-27%	26,398
Executive and council		1,253	834	834	105	345	202	144	71%	834
Budget and treasury office		109	372	372	0	9	82	(73)	-89%	372
Corporate services		15,274	20,780	25,193	267	4,571	6,459	(1,889)	-29%	25,193
Community and public safety		56,615	32,916	84,935	5,304	22,785	67,842	(45,056)	-66%	84,935
Community and social services		33,999	7,240	58,260	3,046	13,503	54,040	(40,537)	-75%	58,260
Sport and recreation		13,532	17,814	16,687	1,138	7,304	7,920	(616)	-8%	16,687
Public safety		7,942	6,541	7,946	426	1,037	4,626	(3,589)	-78%	7,946
Housing		23	425	425	25	60	425	(365)	-86%	425
Health		1,119	896	1,618	668	882	831	51	6%	1,618
Economic and environmental services		69,756	69,495	83,088	8,819	32,530	28,088	4,442	16%	83,088
Planning and development		853	4,850	8,726	111	854	920	(66)	-7%	8,726
Road transport		68,903	64,645	74,362	8,708	31,676	27,168	4,508	17%	74,362
Environmental protection		–	–	–	–		–	–		–
Trading services		114,562	84,083	168,057	3,026	23,945	46,960	(23,015)	-49%	168,057
Electricity		85,728	31,680	62,963	1,110	14,228	21,956	(7,728)	-35%	62,963
Water		5,622	6,500	17,061	1,093	3,130	6,638	(3,508)	-53%	17,061
Waste water management		18,934	42,579	83,514	428	5,458	14,747	(9,290)	-63%	83,514
Waste management		4,278	3,324	4,519	395	1,130	3,619	(2,489)	-69%	4,519
Other		–	–	–	–		–	–		–
Total Capital Expenditure - Standard Classification	3	257,568	208,480	362,479	17,521	84,186	149,633	(65,447)	-44%	362,479
Funded by:										
National Government		35,893	48,527	56,387	2,428	24,186	25,918	(1,732)	-7%	56,387
Provincial Government		16	300	300	–	–	300	(300)	-100%	300
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		1,038	–	–	–	–	–	–		–
Transfers recognised - capital		36,947	48,827	56,687	2,428	24,186	26,218	(2,032)	-8%	56,687
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	72,058	91,800	171,267	4,729	24,805	36,441	(11,636)	-32%	171,267
Internally generated funds		148,563	67,853	134,525	10,363	35,194	86,974	(51,780)	-60%	134,525
Total Capital Funding		257,568	208,480	362,479	17,521	84,186	149,633	(65,447)	-44%	362,479



	Unaudited Outcome 2010/2011	Original Budget 2011/2012	Adjusted Budget 2011/2012	Monthly Actual December 2011	YTD Actual	YTD SDBIP
Housing	R 22,840	R 425,000	R 425,000	R 25,300	R 59,864	R 425,000
Budget and treasury office	R 109,064	R 372,000	R 372,000	R 16	R 9,390	R 82,000
Executive and council	R 1,252,744	R 833,500	R 833,500	R 104,538	R 345,097	R 201,500
Health	R 1,119,443	R 896,000	R 1,617,900	R 668,279	R 881,661	R 830,600
Planning and development	R 852,791	R 4,849,550	R 8,725,843	R 111,290	R 853,654	R 920,000
Waste management	R 4,278,138	R 3,324,000	R 4,519,000	R 395,160	R 1,130,076	R 3,619,000
Public safety	R 7,942,205	R 6,541,000	R 7,945,900	R 425,772	R 1,036,647	R 4,626,000
Sport and recreation	R 13,531,705	R 17,814,480	R 16,686,505	R 1,138,268	R 7,303,872	R 7,919,805
Corporate services	R 15,274,260	R 20,780,140	R 25,192,890	R 266,882	R 4,570,571	R 6,459,380
Water	R 5,621,662	R 6,500,000	R 17,061,000	R 1,093,169	R 3,129,907	R 6,638,000
Waste water management	R 18,934,215	R 42,579,000	R 83,513,685	R 427,554	R 5,457,660	R 14,747,249
Community and social services	R 33,998,755	R 7,240,000	R 58,260,146	R 3,045,908	R 13,503,128	R 54,040,146
Electricity	R 85,727,601	R 31,680,000	R 62,963,385	R 1,110,451	R 14,227,754	R 21,956,085
Road transport	R 68,903,068	R 64,644,980	R 74,362,203	R 8,708,113	R 31,676,282	R 27,167,873

MP313 Steve Tshwete - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2009/10	2010/11	Budget Year 2011/12			
		Audited Outcome	Unaudited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1						
ASSETS							
Current assets							
Cash		57,139	14,941	39,335	39,335	122,944	39,335
Call investment deposits		468,000	214,000	211,000	211,000	267,773	211,000
Consumer debtors		33,619	37,626	42,564	42,564	39,775	42,564
Other debtors		15,062	14,334	16,892	16,892	17,047	16,892
Current portion of long-term receivables		3,926	–	–	–	–	–
Inventory		35,727	36,763	40,440	40,440	36,763	40,440
Total current assets		613,472	317,665	350,231	350,231	484,302	350,231
Non current assets							
Long-term receivables		384		–	–	–	–
Investments		15,000	15,000	–	–	–	–
Investment property							–
Property, plant and equipment		6,123,881	6,406,121	6,455,094	6,455,094	6,407,729	6,455,094
Agricultural							–
Biological assets							–
Intangible assets		2,593	3,989	3,226	3,226	4,135	3,226
Other non-current assets		606	34			–	–
Total non current assets		6,142,465	6,425,145	6,458,320	6,458,320	6,411,864	6,458,320
TOTAL ASSETS		6,755,937	6,742,810	6,808,551	6,808,551	6,896,166	6,808,551
LIABILITIES							
Current liabilities							
Bank overdraft							–
Borrowing		22,303	23,180	20,716	20,716	34,663	20,716
Consumer deposits		26,677	22,864	25,783	25,783	25,936	25,783
Trade and other payables		93,301	65,768	53,272	53,272	62,826	53,272
Provisions		4,787	3,616	3,707	3,707	3,707	3,707
Total current liabilities		147,067	115,429	103,478	103,478	127,131	103,478
Non current liabilities							
Borrowing		146,065	213,212	282,533	282,533	178,550	282,533
Provisions		61,981	66,196	66,949	66,949	66,949	66,949
Total non current liabilities		208,046	279,408	349,482	349,482	245,499	349,482
TOTAL LIABILITIES		355,113	394,837	452,960	452,960	372,630	452,960
NET ASSETS	2	6,400,824	6,347,974	6,355,591	6,355,591	6,523,536	6,355,591
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)		6,388,387	6,267,211	6,292,182	6,292,182	6,442,773	6,292,182
Reserves		12,437	80,763	63,409	63,409	80,763	63,409
TOTAL COMMUNITY WEALTH/EQUITY	2	6,400,824	6,347,974	6,355,591	6,355,591	6,523,536	6,355,591

MP313 Steve Tshwete - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2010/11	Budget Year 2011/12							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		646,132	723,357	723,357	98,063	530,104	370,628	159,476	43%	1,060,208
Government - operating		75,738	83,320	83,320	18,751	51,789	40,242	11,547	29%	103,578
Government - capital		73,405	52,033	52,033	1,775	22,663	16,630	6,033	36%	45,325
Interest		26,095	29,476	29,476	778	6,950	8,087	(1,136)	-14%	13,901
Dividends								–		–
Payments										
Suppliers and employees		(772,373)	(718,371)	(718,371)	(85,678)	(460,068)	(384,101)	75,967	-20%	(907,690)
Finance charges		(22,041)	(26,451)	(26,451)	(2,204)	(13,226)	(13,226)	0	0%	(26,451)
Transfers and Grants								–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		26,955	143,364	143,364	31,485	138,213	38,261	99,952	261%	288,871
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	480	480	–	–	300	(300)	-100%	–
Decrease (Increase) in non-current debtors		50					–	–		–
Decrease (increase) other non-current receivables		–					–	–		–
Decrease (increase) in non-current investments		296,000	18,000	18,000	66,000	18,000	36,000	(18,000)	-50%	36,000
Payments										
Capital assets		(437,553)	(208,480)	(208,480)	(17,521)	(84,186)	(83,602)	583	-1%	(168,371)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(141,503)	(190,000)	(190,000)	48,479	(66,186)	(47,302)	18,883	-40%	(132,371)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		–
Borrowing long term/refinancing		90,067	90,000	90,000			90,000	(90,000)	-100%	–
Increase (decrease) in consumer deposits		6,000	2,919	2,919	318	3,071	1,467	1,604	109%	6,142
Payments										
Repayment of borrowing		(23,716)	(23,180)	(23,180)	(5,305)	(11,483)	(12,898)	(1,415)	11%	(35,411)
NET CASH FROM/(USED) FINANCING ACTIVITIES		72,350	69,739	69,739	(4,988)	(8,412)	78,569	86,981	111%	(29,269)
NET INCREASE/ (DECREASE) IN CASH HELD		(42,197)	23,103	23,103	74,976	63,616	69,527			127,231
Cash/cash equivalents at beginning:		57,104	14,941	14,941		59,328	14,941			59,328
Cash/cash equivalents at month/year end:		14,907	38,045	38,045	74,976	122,944	84,469			186,560

PART 2 – SUPPORTING DOCUMENTATION

1. Debtors analysis

Supporting Table SC3 provides a breakdown of the consumer debtors. The outstanding debtors at the end of December 2011 amounted to R56,8-million of which current debt constitutes 43,5%. No bad debt was written off during the month. The debtor analysis is graphically presented in:

- Chart 4 – Debtor analysis

2. Creditors analysis

Supporting Table SC4 provides detail on aged creditors. In terms of the MFMA all creditors are paid within 30 days of receiving the invoice or statement. For the month of December 2011, creditors to the amount of R62,8-million were paid and no creditors were outstanding for more than 30 days.

3. Investment portfolio analysis

Supporting Table SC5 displays the Council's investment portfolio and indicates that R267,8-million is currently invested. During the month of December 2011, investments to the amount of R66 million matured and no investments were made. Accrued interest for the month amounts to R1,5-million.

4. Allocation and grant receipts and expenditure

Supporting Tables SC6 & 7 provide detail of grants separately as income and expenditure, as far as revenue is recognised and expenditure is appropriated. On the receipt of grants, the year-to-date actual amounts to R86,4-million which is mainly the equitable share received, as well as other major capital grants such as MIG, NDGP, INEP, EPWP and MSIG. On the other hand the year-to-date grant expenditure amounts to R40,5-million for operational grants and R24,2-million for capital grants. Expenditure to the amount of R2,4-million realised on capital grants for the month of December.

5. Councillor allowances and employee benefits

This table (SC8) provides the detail for councillor and employee benefits. For the month of December 2011, the total salaries, allowances and benefits paid amounted to R25,7–million. The year to date actual amounts to R131,0-million which deviates with 10% from the planned figure of R145,0-million, which is mainly due to personnel turnover. Councillor allowances still need to be adjusted.

6. Material variances to the service delivery and budget implementation plan

Supporting Table SC9 provides the detail of the cash inflow for the budget setting out receipts by source and payments by type per month.

The monthly receipts were R185,7-million. Investments to the amount of R66 million matured and no new investments were made during the month.

The total cash payments for the month were R110,7-million and net cash held increased with R74,9-million from R48,0-million to R122,9-million. Repayment of R5,3-million was made on external borrowing.

The closing cash book balance of R122,9-million, is confirmed by the following bank reconciliation:

				Amount R
Balance per cash book as at 31 December 2011				122 943 975
1.	Deposits not reflected on bank statement			(1 753 708)
2.	Bank charges			(146 647)
3.	Outstanding cheque			11 459 870
4.	Outstanding: direct deposits			6 929 996
5.	Over banking			114 421
6.	Unclarified items			1 045
	•	17/04/2011	double transaction	(375)	
	•	16/05/2011	double transaction	(483)	
	•	17/07/2011	double transaction	(135)	
	•	19/07/2011	double transaction	(23)	
	•	27/07/2011	unidentified debit by bank	(100)	
	•	11/11/2011	double transaction	4 428	
	•	27/11/2011	unidentified debit by bank	(208)	
	•	18/12/2011	unidentified debit by bank	(20)	
	•	18/12/2011	unidentified debit by bank	(10)	
	•	18/12/2011	unidentified debit by bank	(29)	
	•	18/12/2011	unidentified debit by bank	(2 000)	
7.	Unpaid cheques			(237 252)
8.	Under banking			(21 722)
Balance per bank statement as at 31 December 2011				139 289 977
Balance per bank statement as at 31 November 2011				78 899 786

Table C4 provides details of the service delivery targets for revenue and expenditure. There was a deviation of 0,01% between the service delivery targets for service charges and property rates and the actual which realised to date. In the case of expenditure, remuneration of Councilors, bulk purchases, contracted services and other expenditure constitute the main deviation of 10% from service delivery targets. In total the deviation for the month on revenue is 2% and 10% on expenditure. No immediate corrective steps are required.

The actual performance against the SDBIP is graphically presented in:

- Chart 5 – Revenue vs. monthly SDBIP
- Chart 6 – Expenditure vs. monthly SDBIP

7. Capital programme performance

Supporting Table SC12 provides information on the monthly trends for capital expenditure. In terms of this table the capital expenditure for December 2011 amounts to R17,5-million and the year-to-date figure amounts to R84,2-million against the planned figure of R149,6-million. The year to date deviation amounts to R65,4-million, which results in a deviation of 43,7%

Supporting Tables SC13a and SC13b provide the detail of capital expenditure by asset classification for both new and replacement of assets separately. The total year to date for new assets amounts to R69,2-million against the planned figure of R128,6-million and for the replacement of assets, it amounts to R15,0-million against the planned figure of R21,0-million.

- Chart 7 – Capital expenditure vs. monthly SDBIP

8. Repairs and maintenance analysis

Supporting table SC13c measures the extent to which Council's assets are maintained per asset class. The year to date actual expenditure amounts to R19,3-million and deviates with 14,7% against the planned figure of R22,6-million. The actual expenditure for the month of December is indicated in figures and percentage of the total expenditure on repairs and maintenance for the month and is presented in:

- Chart 8 – Repairs and maintenance per asset class

Other supporting table OC2 provides the year to date expenditure and year to date planning on repairs and maintenance for each department by main vote. This is graphically presented in:

- Chart 9 – Analysis of repairs and maintenance

9. Performance indicators

Supporting table SC2 provides detail on performance indicators in particular to revenue management.

The average payment rate at the end of the previous month was 100,58%. The average payment rate for the current year to date amounts to 100,92%. The payment rate for December was 102,5%.

The collection period remains healthy at 19,48 days with a debtors turnover rate of 5,06%. During the month, the electricity supply to 317 and the water supply to 38 consumers, were disconnected or restricted, as a result of non-payment.

10. Other supporting documents

10.1 Central Stores

	30 November 2011	31 December 2011
	R	
Opening Balance: Supplies	**12 763 291**	**R13 065 786**
Goods received	3 470 220	3 481 313
Goods distributed	(3 167 724)	(3 110 481)
Closing Balance : Supplies	**13 065 787**	**13 436 619**
General supplies	10 944 650	11 498 307
Emergency supplies	2 121 136	1 938 312
	13 065 786	**13 436 619**

10.2 External loan repayments and interest

Institution	Redeemable	Balance at 30 November 2011	Received during the month	Redeemed	Interest Paid	Balance at 31 December 2011
INCA 03	31-12-2012	7 256 428,46	-	2 268 070,63	468 228,50	4 988 357,83
INCA 04	30-06-2019	22 142 364,12	-	834 968,90	1 395 272,26	21 307 395,22
SCMB	01-09-2015	16 454 959,58	-	-	-	16 454 959,58
INCA 9234	30-06-2022	29 816 672,74	-	790 422,20	1 433 626,47	29 026 250,54
INCA 14446	30-06-2023	31 216 138,55	-	731 819,98	1 453 962,21	30 484 318,57
INCA 7847	30-06-2024	32 539 742,23	-	680 002,07	1 471 563,04	31 859 740,16
		139 426 305,68	**-**	**5 305 283,78**	**6 222 652,48**	**134 121 021,90**

10.3 Asset management

10.3.1 Progress made by municipality

- **Asset verification**

  Annual stocktake was performed during 2010/11. Some discrepancies on the stocktake data is being investigated in collaboration with the service provider.

- **Maintenance of minor, major and immovable asset register**

  Processes and procedures are contained in the asset management policy, but due to personnel turnover it is proposed that a workshop be arranged to once again make responsible employees aware of such processes and procedures.

- **Capturing of discrepancies**

  Discrepancies are communicated and addressed with the assistance of the departmental heads.

- **Inventory lists**

  Inventory lists were updated through the stocktake process. As soon as discrepancies with service provider has been resolved, the inventory lists will once more be sent out to the various asset users for verification, especially in light of the annual auction planned in 2012.

- **Reconciliations**

  Reconciliations are done as an ongoing process.

- **Implementation of GRAP**

  GRAP has been fully implemented.

- **Disposals**

  A public auction is scheduled for the fourth quarter of the financial year in order to dispose of redundant assets. It is planned to submit asset registers to the departmental heads in order to identify obsolete assets.

- **Loss of personal inventory**

  Incidents where cases of loss of personal inventory occur are reported to the Chief Security Services upon which an investigation is undertaken. The upgrading of the access control will be addressed in the capital budget.
  Security guards have been placed at all entrances to the building and since then no losses of personal inventory or council items in offices have been reported.

10.3.2 **Challenges and interventions**

The componentization of the immovable assets is a challenge and it is a complicated process to make use of third parties who do not necessarily stay up to date with Council's practices and policies.

A workshop is planned with the heads of departments to encourage that the componentization process be done in-house. An investigation will be undertaken on asset management software, and companies will be invited to deliver presentations on their products to relevant stakeholders. Two service providers already gave presentations to some of the finance personnel but will be expanded to other stakeholders.

With the 2010/2011 audit, discrepancies on land was identified and was investigated. A full land audit should be undertaken on the asset register.

10.4 **Operation Clean Audit 2014**

Other supporting Table OC3 indicates the current status of the assets in a similar format as presented in the annual financial statements, and is graphically presented in:

- Chart 10 – Analysis of property plant and equipment

Important to note that due to the requirements of GRAP 17, an asset must be broken down into significant components, to enable the capitalization thereof. The majority of the capital budget relates to projects which are of a fixed nature rather than being moveable. These projects can therefore only be taken up in the asset register on completion. Therefore the capital spent to date on assets is indicated on the schedule as "work in progress additions".

Moveable assets are on a continuous basis being labeled with barcodes and taken up in the asset register.

Furthermore, an asset will only start depreciating once it has been put in use. Therefore the depreciation which is indicated on the attached schedule, is the pro-rata portion on existing assets, already in use.

At the end of December 2011 the carrying value of assets of the Council is estimated at R6 269 582 804.

10.5 **Credit control**

The information on arrear accounts of schools is displayed as other supporting Table OC4. The total outstanding for schools amounts to R587 010. From the 26 schools listed 10 schools are still in arrears for more than 30 days. The progress on the partial payments by schools with arrear accounts is closely monitored.

11. **Municipal Managers' quality certification**

QUALITY CERTIFICATE
2011/2012 – 2013/2014

I, **WILHELM DIEDERICK FOUCHÉ**, municipal manager of **STEVE TSHWETE LOCAL MUNICIPALITY**, hereby certify that the monthly budget statement report and supporting documentation for the month of December 2011 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

W.D. FOUCHÉ
MUNICIPAL MANAGER

of

STEVE TSHWETE LOCAL MUNICIPALITY
MP313

SIGNATURE
DATE 5 January 2012

MP313 Steve Tshwete - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Interest earned- External Investment	(1,156)	Less investments were made than planned ,thereby resulting in less interest being earned	
	Other revenue	(6,013)	The revenue received for the sale of erven was allocated against the suspense account and it will be journalised to the revenue vote as soon as the contracts have been finalised.	
	Gains on disposal of PPE	(300)	No assets were disposed of. A public auction is planned for later during the financial year.	
2	Expenditure By Type			
	Remuneration of councillors	(888)	Upper limit adjustments for councillors not implemented yet.	
	Bulk purchases	(16,305)	The expenditure was not allocated against the expenditure vote as the payment of the Eskom account for electricity was still outstanding.	
	Contracted services	(1,923)	Less was spend for security services, cleaning services, commision on outstanding debtors accounts and traffic fines and private contractors.	
	Other expenditure	(9,582)	The largest contributing factors to this deviations are legal fees, skills development training, consulting fees, Eskom connection fees for maximum demand, which did not realised as planned.	
3	Capital Expenditure			
	Corporate Services	(1,889)	The following projects had a negative influence on the deviation: P1100126 - Refueling System - Project 95% complete.Awaits invoice to do part payment during January 2012. P1000237 - Stores yard storage facility- Project complete but additional money availible to close backside of structure during Jan 2012 P1200019 - Two way radio's for all department - Item to serve at Bid evaluation committee	
	Community and social services	(40,537)	The following projects had a negative influence on the deviation: P0007095 - Erection on new Banquet Hall - Delays with the appointment of service providers and delays due to shipping of imported material e.g Kitchen equipment and sports floor. P1000303 - New MPCC's - Two envelope tender, busy with evaluation of tenders to serve at the Bid eveluation Committee	
	Public safety	(3,589)	The following projects had a negative influence on the deviation: P1200108 - Energy Saving-street lighting. - Submitted to bid evaluation P1200109 - Streetlighting fitting upgrade- Resubmitted to evaluation P1200110 - Street lights main entrance roads - Submitted to Bid Adjudication P1000276 - Streetlights/Highmasts - Submitted to Bid Adjudication P0008013 - Traffic calming measures in MP313 area - The legal department is drafting a contract for the service provider	
	Electricity	(7,728)	The following projects had a negative influence on the deviation: P0008212 - Replace MV Cable - Work being done departmentally. Work in progress in Kanonkop. P0008206 - Replace mini substations- The equipment for the RO is on order waiting for delivery. The tender must be readvertised due to expiry of the validity period for equipment needed in the 2011/12 budget. P0008108 - LDV's replacement - RO vehicles received. Order given to supplier delivery scheduled for January 2012 P1200120 - Replacement cables in problem areas - Project is being done departmentally. Work is in progress in Kanonkop area. P0008176 - Extension 11: Industrial Erven connections. - The equipment for the RO is on order waiting for delivery. Equipment required on 2011/12 budget has to be re advertised.	
	Water	(3,508)	The following projects had a negative influence on the deviation: P1200078 - Water Rockdale phase. - Work in progress. Rocky soil conditions delaid performance P1000086 - Replace 1 pump at Columbus pumpstation - Done accept for minor changes to the pipe work. P1200084 - Refurbish generator at Vaalbank WTP - Service provider appointed P1000217 - Vaalbank Water Treatment plant - Consultant appointed. Prelim design report to be approved by EMT&F P1000132 - Replace old water meters - Work in progress. Contractor appointed	
	Waste Water Management	(9,290)	The following projects had a negative influence on the deviation: P1200066 - Sanitation Rockdale phase 2 - Project has not commenced yet. P0900244 - Upgrade Boskrans sewer plant - Under performance of Civil contractor cause of under performance. P0007323 - New Networks - Aerorand west - Contractor appointed. Material ordered. P1200069 - Application for wateruse licences WWTW - Tender to be evaluated	
	Waste management	(2,489)	The following projects had a negative influence on the deviation: P1200117 - Landfill site development. - Consultant appointed in November, busy with EIA application which is estimated to last for at least 8 months. P0007168 - Develop further phases of landfill site - Pending the finalisation of the EIA P1200055 - Compactor truck - item still to serve at Bid Evaluation committee,then re-advertised P0007525 - Develop refuse transfer station Bankfontein - Item to serve at Bid evaluation committee P1000082 - Front end loader - item still to serve at Bid evaluation committee, then re-advertised	

MP313 Steve Tshwete - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

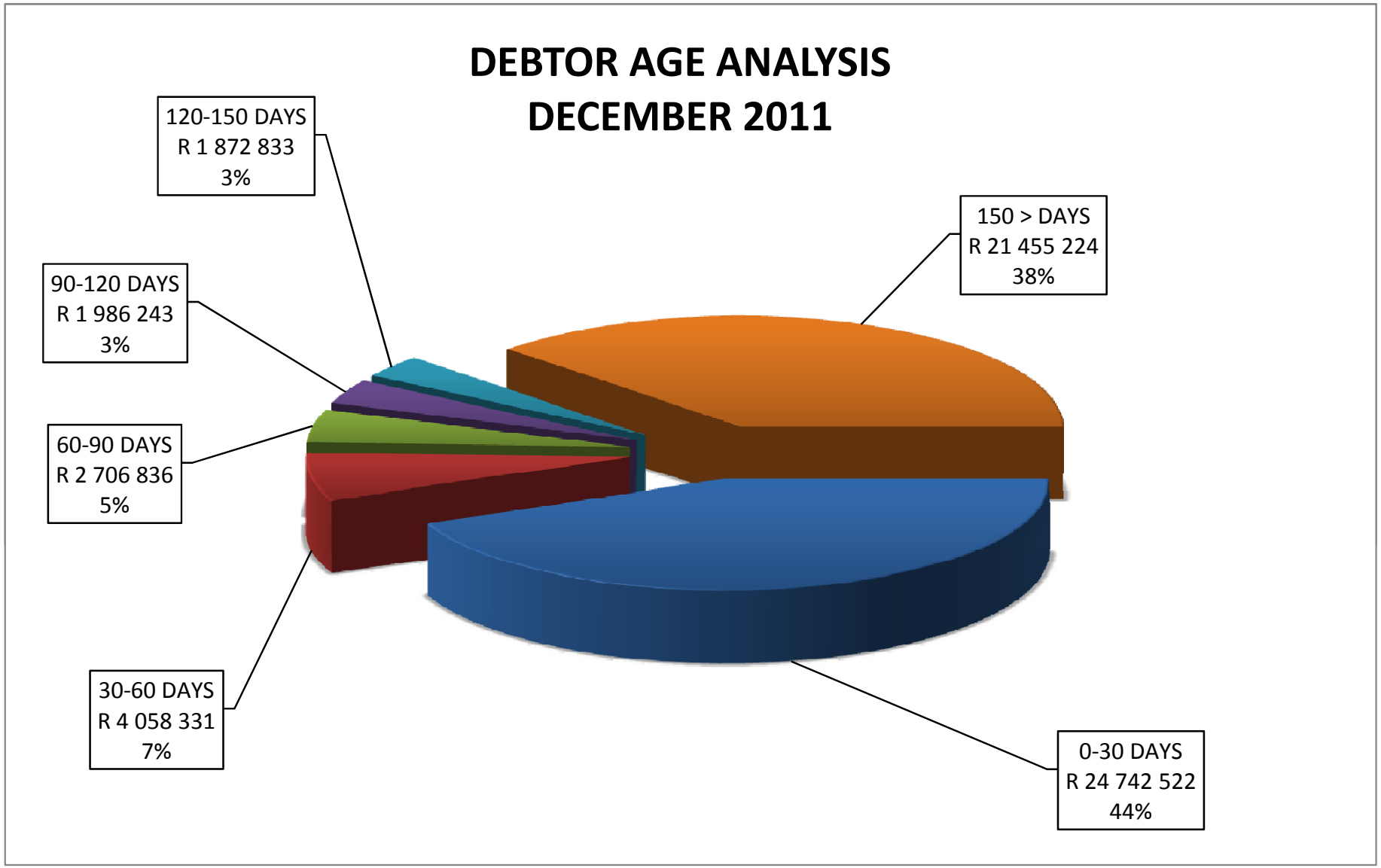
Description of financial indicator	Basis of calculation	Ref	2010/11	Budget Year 2011/12			
			Unaudited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Percentage							
Borrowing Management							
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		3.2%	4.1%	4.1%	2.5%	4.1%
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		22.1%	20.0%	20.0%	24.6%	21.2%
Borrowed funding of capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4.8%	5.6%	5.6%	4.2%	5.6%
Gearing	Long Term Borrowing/ Funds & Reserves		264.0%	445.6%	445.6%	213.4%	445.6%
Liquidity							
Current Ratio 1	Current assets/current liabilities	1	275.2%	338.5%	338.5%	363.2%	338.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		211.3%	241.9%	241.9%	293.0%	241.9%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		6.1%	7.0%	7.0%	13.3%	6.9%
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
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	2	10.1%				
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	23.7%				
Employee costs	Employee costs/Total Revenue - capital revenue		30.7%	30.7%	30.7%	28.9%	28.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.1%	5.6%	5.6%	0.9%	5.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		21.5%	21.5%	21.5%	21.4%	21.4%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		15.5%	15.5%	15.5%	12.2%	12.2%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.0%	8.1%	8.1%	4.3%	8.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		3.5%	3.3%	3.3%	12.6%	3.5%

MP313-Steve Tshwete-Supporting Table SC2 Monthly Budget Statement - Performance Indicators- M06 December

Description of financial indicator	Basis of calculation	2011						2012						YTD
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Average
Revenue Management a) Debtors Collection Rate (Payment Level %, matured at above 95%)	Payments received/ Actual amount levied x 100	89.73%	108.97%	97.51%	98.29%	108.42%	102.58%							100.92%
b) Debtors days to remain under 45 days	Total Outstanding Debtors to Annual Revenue	18.95	19.72	19.06	19.97	19.50	19.67							19.48
c) Outstanding debtors to revenue at below 15%	Outstanding debtors / Total budgeted levies x 100	4.71%	4.98%	4.91%	5.21%	5.19%	5.33%							5.06%
d) Total number of ratepayers/consumers liable for service charges	% of Creditors Paid Within Terms (within MFMA s 65(e))	54,098	54,215	54,371	54,581	55,166	56,140							54,762
e) Disconnections • Electricity	Number of consumers where services were disconnected due to non-payment	167	401	207	143	194	317							238
• Water		30	78	58	36	31	38							45
e) Reconnections • Electricity	Number of consumers where services were reconnected after payment was received	110	320	175	95	164	254							186
• Water		6	15	12	7	9	6							9
g) Consumers not reconnected • Electricity	Number of consumers where services were not reconnected or no reaction was received	57	81	32	48	30	63							52
• Water		24	63	46	29	22	32							36

MP313 Steve Tshwete - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2011/12									
R thousands		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
Debtors Age Analysis By Revenue Source											
Rates	1200	7,588	1,881	1,454	1,273	1,224	14,140			27,560	
Electricity	1300	10,027	789	488	228	152	861			12,545	
Water	1400	2,141	444	232	137	98	1,560			4,612	
Sewerage / Sanitation	1500	1,437	282	150	92	77	1,090			3,130	
Refuse Removal	1600	1,313	226	126	80	63	905			2,713	
Housing (Rental Revenue)	1700									–	
Other	1900	2,236	436	256	177	258	2,899			6,263	
Total By Revenue Source	2000	24,743	4,058	2,707	1,986	1,873	21,455			56,822	–
2010/11 - totals only	30-Nov	28,251	4,231	2,670	2,201	1,956	20,341			59,650	
Debtors Age Analysis By Customer Category											
Government	2200	(288)	1,057	843	664	642	2,669			5,587	
Business	2300	10,878	1,179	846	588	530	8,861			22,882	
Households	2400	13,999	1,783	987	715	690	9,746			27,920	
Other	2500	154	40	30	20	10	178			433	
Total By Customer Category	2600	24,743	4,058	2,707	1,986	1,873	21,455			56,822	–


DEBTOR AGE ANALYSIS
DECEMBER 2011
120-150 DAYS
R 1 872 833
3%
150 > DAYS
R 21 455 224
38%
90-120 DAYS
R 1 986 243
3%
60-90 DAYS
R 2 706 836
5%
30-60 DAYS
R 4 058 331
7%
0-30 DAYS
R 24 742 522
44%

MP313 Steve Tshwete - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description R thousands	NT Code	Budget Year 2011/12								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	17,903								17,903
Bulk Water	0200	–								–
PAYE deductions	0300	4,156								4,156
VAT (output less input)	0400	–								–
Pensions / Retirement deductions	0500	3,516								3,516
Loan repayments	0600	5,305								5,305
Trade Creditors	0700	31,666								31,666
Auditor General	0800	–								–
Other	0900	280								280
Total By Customer Type	2600	62,826	–	–	–	–	–	–	–	62,826

MP313 Steve Tshwete - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	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
Absa		3	Fixed	2012/01/18	168	5.50%	36,000		36,000
Nedcor		4	Fixed	2012/02/20	171	5.60%	36,000		36,000
Standard Bank		6	Fixed	2011/12/27	130	5.88%	30,000	(30,000)	–
Standard Bank		5	Fixed	2012/03/19	175	5.73%	36,000		36,000
Standard Bank		6	Fixed	2012/04/18	177	5.80%	36,000		36,000
First National Bank		5	Fixed	2012/03/21	176	5.75%	36,000		36,000
First National Bank		6	Fixed	2012/04/21	178	5.82%	36,000		36,000
Investec Bank		2	Fixed	2011/12/20	108	5.45%	36,000	(36,000)	–
Investec Bank		4	Fixed	2012/02/20	172	5.62%	36,000		36,000
Absa Bank		120	Zero Bond	2011/11/30	End of term		15,773		15,773
Municipality sub-total		161			1,455		333,773	(66,000)	267,773

MP313 Steve Tshwete - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2010/11	Budget Year 2011/12							
R thousands		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		73,201	80,110	80,110	18,751	51,789	40,042	11,747	29.3%	80,110
Equitable share		70,395	77,312	77,312	18,535	49,848	38,152	11,696	30.7%	77,312
Finance Management grant	3	1,535	1,250	1,250	–	1,250	1,250	–		1,250
Municipal Systems Improvement		216	–	–	–	–	–	–		–
								–		
								–		
								–		
Other transfers and grants - MIG (PMU)		1,054	1,548	1,548	216	691	640	51	8.0%	1,548
Provincial Government:		2,400	3,210	3,210	–	–	200	(200)	-100.0%	3,210
Health		2,400	2,510	2,510	–	–	–	–		2,510
Local Government Transition Grant		–	–	–	–	–	–	–		–
Department of Arts & Culture (DAC)	4	–	–	–	–	–	–	–		–
Municipal Accredited Capacity Enhancement		–	700	700	–	–	200	(200)	-100.0%	700
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		107	–	–	–	–	–	–		–
Cleanest Town Competition		107	–	–	–	–	–	–		
Umsobomvu Youth Fund			–	–	–	–	–	–		
Total Operating Transfers and Grants	5	75,708	83,320	83,320	18,751	51,789	40,242	11,547	28.7%	83,320
Capital Transfers and Grants										
National Government:		35,036	45,849	45,849	240	32,753	15,540	17,213	110.8%	45,849
Municipal Infrastructure Grant (MIG)		22,683	29,409	29,409	–	25,313	11,790	13,523	114.7%	29,409
Finance Management Grant (FMG)								–		
Integrated National Electricity Program (INEP)		7,594	1,440	1,440	240	1,440	–	1,440	#DIV/0!	1,440
Neighbourhood Development PartnershiQGrant		4,612	15,000	15,000	–	6,000	3,750	2,250	60.0%	15,000
Restitution Grant		148	–	–	–	–	–	–		–
Department of Environmental affairs and tourism								–		
Provincial Government:		16	1,090	1,090	–	790	790	–		1,090
Department of Arts & Culture (DAC)		16	–	–	–	–	–	–		–
Municipal Systems Improvement Grant (MSIG)		–	790	790	–	790	790			790
Municipal Accredited Capacity Enhancement		–	300	300				–		300
District Municipality:		–	–	–	–	–	–	–		–
Nkangala District Municipality								–		
								–		
Other grant providers:		1,895	1,888	1,888	–	1,057	–	1,057	#DIV/0!	1,888
Cleanest Town Competition		68	–	–	–	–	–	–		–
National Lottery Distribution Trust Fund		970	–	–	–	–	–	–		–
EPWP		856	1,888	1,888	–	1,057	–	1,057	#DIV/0!	1,888
Other Grants			–	–	–	–	–			
Total Capital Transfers and Grants	5	36,947	48,827	48,827	240	34,600	16,330	18,270	111.9%	48,827
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	112,655	132,147	132,147	18,991	86,389	56,572	29,816	52.7%	132,147

MP313 Steve Tshwete - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M06 December

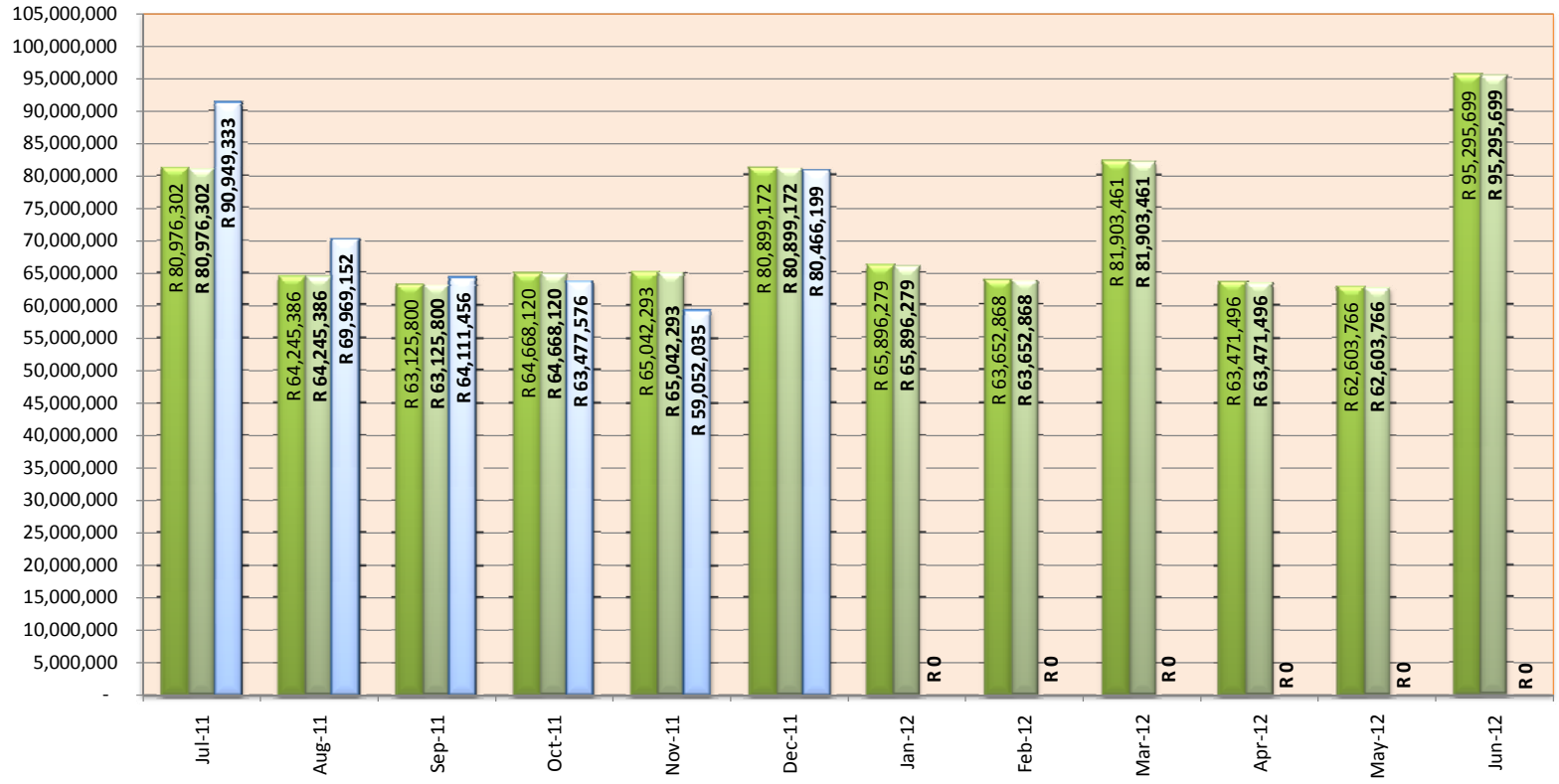
Description	Ref	2010/11	Budget Year 2011/12							
R thousands		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		32,177	80,110	80,110	6,857	39,204	40,135	(932)	-2.3%	80,110
Equitable share		29,155	77,312	77,312	6,484	38,279	38,643	(364)	-0.9%	77,312
Finance Management grant		1,535	1,250	1,250	157	234	671	(437)	-65.2%	1,250
Municipal Systems Improvement		433	–	–	–	–	–	–		–
Other transfers and grants - MIG (PMU)		1,054	1,548	1,548	216	691	822	(131)	-15.9%	1,548
Provincial Government:		2,400	3,210	3,210	209	1,255	1,491	(236)	-15.8%	3,210
Health		2,400	2,510	2,510	209	1,255	1,255	–		2,510
Local Government Transition Grant		–	700	700	–	–	236	(236)	-100.0%	700
Department of Arts & Culture (DAC)		–	–	–	–	–	–	–		–
0								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		107	–	–	–	–	–	–		–
Cleanest Town Competition		107	–	–	–	–	–	–		–
Umsobomvu Youth Fund		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		34,684	83,320	83,320	7,066	40,459	41,626	(1,168)	-2.8%	83,320
Capital expenditure of Transfers and Grants										
National Government:		35,036	45,849	53,092	2,422	24,180	24,901	(721)	-2.9%	53,092
Municipal Infrastructure Grant (MIG)		22,683	29,409	25,840	1,535	14,336	16,124	(1,788)	-11.1%	25,840
Finance Management Grant (FMG)		–	–	–	–	–	–	–		–
Integrated National Electricity Program (INEP)		7,594	1,440	5,286	–	3,846	2,846	1,000	35.1%	5,286
Neighbourhood Development Partnership Grant		4,612	15,000	20,388	887	5,343	5,931	(588)	-9.9%	20,388
Restitution Grant		148	–	1,577	–	654	–	654	#DIV/0!	1,577
0								–		
Provincial Government:		16	1,090	1,707	6	6	917	(911)	-99.3%	1,707
Department of Arts & Culture (DAC)		16	–	–	–	–	–	–		–
Municipal Systems Improvement Grant (MSIG)		–	790	1,407	6	6	617			1,407
Municipal Accredited Capacity Enhancement		–	300	300	–	–	300	(300)	-100.0%	300
District Municipality:		–	–	–	–	–	–	–		–
Nkangala District Municipality								–		
								–		
Other grant providers:		1,895	1,888	1,888	–	–	400	(400)	-100.0%	1,888
Cleanest Town Competition		68	–	–	–	–	–	–		–
National Lottery Distribution Trust Fund		970	–	–	–	–	–	–		–
EPWP		856	1,888	1,888	–	–	400	(400)	-100.0%	1,888
Total capital expenditure of Transfers and Grants		36,947	48,827	56,687	2,428	24,186	26,218	(2,032)	-7.7%	56,687
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		71,631	132,147	140,007	9,495	64,645	67,845	(3,200)	-4.7%	140,007

MP313 Steve Tshwete - Supporting Table SC8 Monthly Budget Statement - counillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2010/11	Budget Year 2011/12							
R thousands		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Salary		7,379	8,859	8,859	759	4,613	4,634	(21)	0%	9,226
Pension Contributions		942	1,625	1,625	45	272	836	(563)	-67%	545
Medical Aid Contributions		226	480	480	14	66	228	(161)	-71%	133
Motor vehicle allowance		2,787	3,610	3,610	289	1,713	1,825	(112)	-6%	3,427
Cell phone and other allowances		599	790	790	61	373	404	(31)	-8%	746
Housing allowance		–	–	–	–	–	–	–		–
Sub Total - Councillors		11,934	15,364	15,364	1,168	7,038	7,927	(888)	-11%	14,077
% increase	4		28.7%	28.7%						18.0%
Senior Managers of the Municipality	3									
Salary		3,456,080	4,197,455	4,197,455	268,054	1,580,888	2,098,728	(518)	-25%	3,162
Pension Contributions							-	–		–
Medical Aid Contributions								–		–
Motor vehicle and cell phone		629,587	669,600	669,600	46,300	275,200	334,800	(60)	-18%	550
Housing allowance							-	–		–
Performance Bonus		346,650	503,662	503,662	-		251,831	(252)	-100%	–
Other benefits or allowances		-		-	-	-	-	–		–
In-kind benefits	2		-				-	–		–
Sub Total - Senior Managers of Municipality		4,432	5,371	5,371	314	1,856	2,685	(829)	-31%	3,712
% increase	4		21.2%	21.2%						-16.2%
Other Municipal Staff										
Basic Salaries and Wages		151,035	177,237	177,237	17,360	82,531	92,112	(9,581)	-10%	165,063
Pension Contributions		26,807	31,770	31,770	2,393	14,209	16,825	(2,615)	-16%	28,419
Medical Aid Contributions		10,325	11,523	11,523	950	5,638	6,142	(503)	-8%	11,277
Motor vehicle and cell phone		65	510	510	23	137	255	(118)	-46%	274
Housing allowance		1,462	1,714	1,714	135	804	912	(108)	-12%	1,609
Overtime		30,269	30,938	30,938	2,999	16,672	15,759	913	6%	33,344
Performance Bonus		–	–	–	–	–	–	–		–
Other benefits or allowances		3,854	4,336	4,336	373	2,103	2,341	(238)	-10%	4,206
In-kind benefits	2	–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		223,816	258,028	258,028	24,234	122,096	134,345	(12,250)	-9%	244,191
% increase	4		15.3%	15.3%						9.1%
Total Parent Municipality		240,182	278,763	278,763	25,716	130,990	144,957	(13,967)	-10%	261,980
			16.1%	16.1%						9.1%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		240,182	278,763	278,763	25,716	130,990	144,957	(13,967)	-10%	261,980
% increase	4		16.1%	16.1%						9.1%
TOTAL MANAGERS AND STAFF		228,249	263,399	263,399	24,548	123,952	137,031			247,904

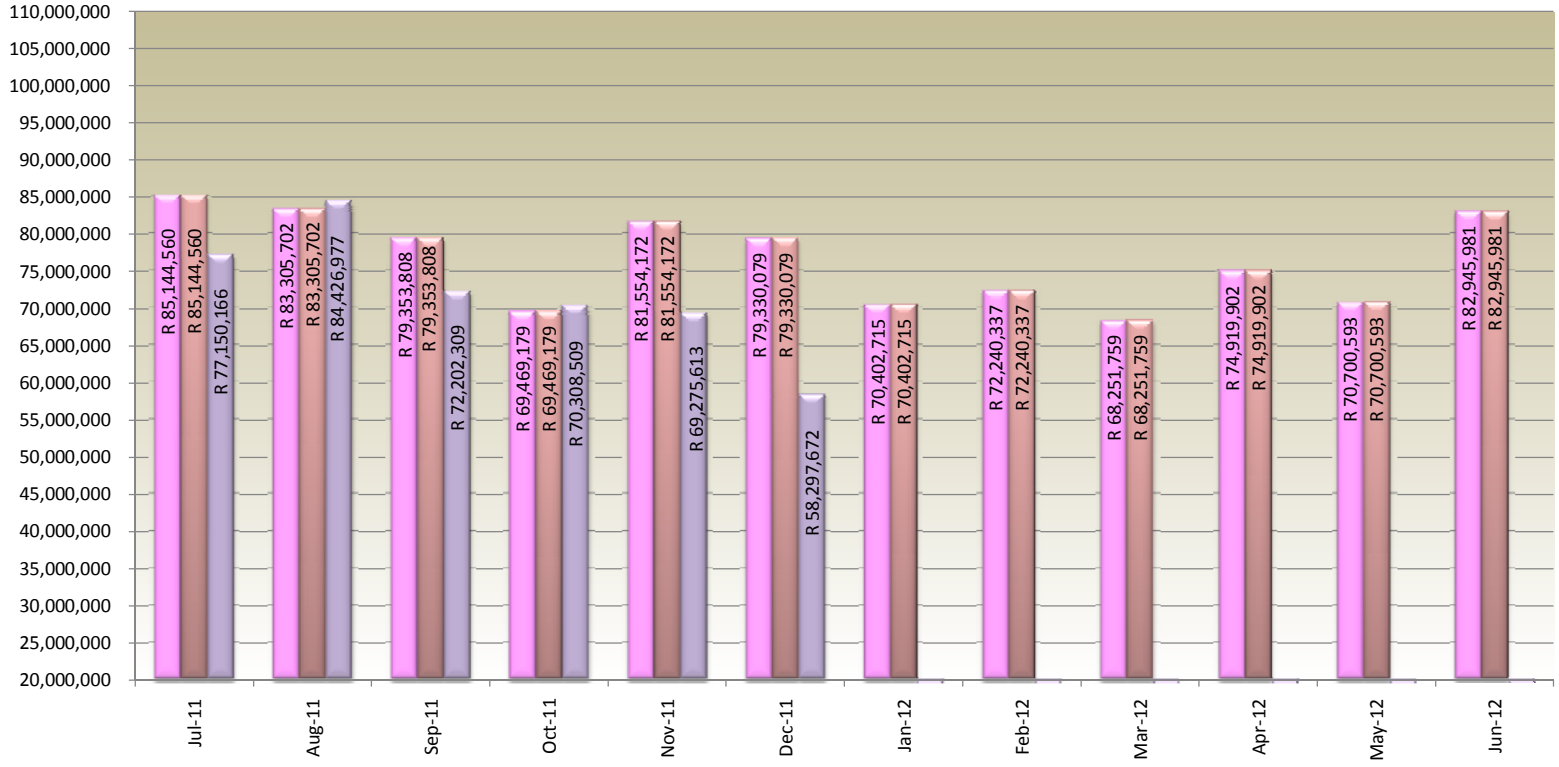
MP313 Steve Tshwete - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2011/12												2011/12 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast			
Cash Receipts By Source																
Property rates		16,315	16,334	16,366	16,375	16,395	16,468	16,317	16,317	16,317	16,317	16,317	15,967	195,806	213,089	231,628
Property rates - penalties & collection charges													–			
Service charges - electricity revenue		25,183	33,113	29,931	27,753	27,946	29,177	28,651	28,651	28,651	28,651	28,651	27,347	343,705	395,260	465,431
Service charges - water revenue		3,687	4,354	4,885	4,833	5,656	3,834	4,121	4,119	4,124	4,112	4,102	1,627	49,456	56,433	63,585
Service charges - sanitation revenue		3,694	3,750	3,751	3,753	3,913	3,574	3,741	3,741	3,741	3,741	3,741	3,750	44,888	53,529	62,819
Service charges - refuse		3,599	3,584	3,600	3,588	3,606	3,629	3,498	3,498	3,498	3,498	3,498	2,882	41,980	46,120	50,917
Service charges - other													–			
Rental of facilities and equipment		1,120	940	1,018	1,045	1,156	1,044	1,065	1,063	1,073	1,072	1,046	1,061	12,704	13,496	14,251
Interest earned - external investments		2,371	2,476	1,907	2,513	(3,829)	630	1,677	970	1,703	1,659	1,706	13,958	27,740	26,759	27,232
Interest earned - outstanding debtors		139	170	142	145	138	149	159	129	141	141	150	133	1,736	1,754	1,771
Dividends received													–			
Fines		724	497	288	576	589	457	427	414	437	408	439	(116)	5,140	5,356	5,574
Licences and permits		490	530	397	639	556	428	491	408	510	441	357	0	5,247	5,503	5,783
Agency services			740	737	824	718	943	577	542	568	574	503	978	7,704	7,781	7,859
Transfer receipts - operating		31,371	1,306	64	77	220	18,751	616	853	19,146	190	210	10,516	83,320	92,872	98,608
Other revenue		21,968	17,361	6,613	62,147	24,403	38,509	4,556	2,948	1,994	2,668	1,884	(152,695)	32,355	46,379	80,296
Cash Receipts by Source		110,660	85,153	69,701	124,268	81,469	117,592	65,896	63,653	81,903	63,471	62,604	(74,591)	851,781	964,332	1,115,754
Other Cash Flows by Source																
Transfer receipts - capital		4,466	4,312	7,647	504	3,959	1,775	4,080	5,630	4,900	6,010	2,150	3,394	48,827	55,758	67,725
Contributions & Contributed assets													–			
Proceeds on disposal of PPE											80		400	480	482	484
Short term loans													–			
Borrowing long term/refinancing													–	90,000	80,910	98,750
Increase in consumer deposits		501	643	423	771	415	318	47	25	163	122	120	(629)	2,919	3,270	3,300
Receipt of non-current debtors													–			
Receipt of non-current receivables													–			
Change in non-current investments		72,000	102,000	36,000	(258,000)		66,000		9,000	(9,000)			–	18,000	(36,000)	(63,000)
Total Cash Receipts by Source		187,628	192,108	113,770	(132,457)	85,843	185,685	70,023	78,308	77,966	69,684	64,874	(71,426)	1,012,007	1,068,752	1,223,014
Cash Payments by Type													–			
Employee related costs		18,518	18,590	21,086	20,514	20,467	24,502	21,328	21,124	19,971	22,520	18,854	33,689	261,162	281,742	304,737
Remuneration of councillors		1,175	1,159	1,171	1,168	1,197	1,168	1,307	1,228	1,277	1,198	1,274	2,042	15,364	16,593	17,920
Interest paid		2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	26,451	32,197	40,021
Bulk purchases - Electricity		30,495	31,956	19,382	15,732	15,692	1,790	14,607	14,790	13,615	17,378	16,388	39,753	231,579	277,170	331,457
Bulk purchases - Water & Sewer			229	132	1,290	465	466	1,037	742	536	789	789	2,517	8,992	10,172	10,717
Other materials													–			
Contracted services		849	1,117	1,196	1,523	1,599	1,553	1,966	1,927	1,934	2,065	2,060	3,669	21,458	23,632	26,273
Grants and subsidies paid - other municipalities													–			
Grants and subsidies paid - other		3,320	3,419	3,979	3,493	3,636	3,650	3,831	3,772	3,711	3,964	3,692	4,730	45,196	49,312	52,861
General expenses		5,060	9,529	5,872	7,314	6,664	5,610	10,650	12,981	11,532	11,329	11,968	47,243	145,752	152,593	160,216
Cash Payments by Type		61,621	68,203	55,022	53,238	51,924	40,944	56,931	58,768	54,780	61,448	57,228	135,847	755,954	843,412	944,203
Other Cash Flows/Payments by Type																
Capital assets		1,483	10,922	21,014	14,160	19,087	17,521	16,519	17,206	23,508	23,161	19,771	24,129	208,480	212,992	257,180
Repayment of borrowing				1,649		4,528	5,305			1,738			3,737	23,180	20,716	22,792
Other Cash Flows/Payments		28,925	17,589	22,777	18,150	7,962	46,939									
Total Cash Payments by Type		92,029	96,714	100,461	85,547	83,501	110,709	73,450	75,975	80,025	84,609	76,999	163,712	987,613	1,077,120	1,224,175
NET INCREASE/(DECREASE) IN CASH HELD		95,598	95,394	13,309	(218,004)	2,342	74,976	(3,427)	2,333	(2,059)	(14,925)	(12,126)	(235,138)	24,393	(8,368)	(1,162)
Cash/cash equivalents at the month/year beginning:		59,328	154,927	250,321	263,630	45,626	47,968	122,944	119,517	121,851	119,792	104,867	92,741	59,328	83,722	75,353
Cash/cash equivalents at the month/year end:		154,927	250,321	263,630	45,626	47,968	122,944	119,517	121,851	119,792	104,867	92,741	(142,397)	83,722	75,353	74,192



	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
ORIGINAL SDBIP	80,976,302	64,245,386	63,125,800	64,668,120	65,042,293	80,899,172	65,896,279	63,652,868	81,903,461	63,471,496	62,603,766	95,295,699
ADJUSTED SDBIP	80,976,302	64,245,386	63,125,800	64,668,120	65,042,293	80,899,172	65,896,279	63,652,868	81,903,461	63,471,496	62,603,766	95,295,699
ACTUAL	90,949,333	69,969,152	64,111,456	63,477,576	59,052,035	80,466,199	-	-	-	-	-	-

EXPENDITURE VS SDBIP
1 JULY 2011 - 30 JUNE 2012 Forecast

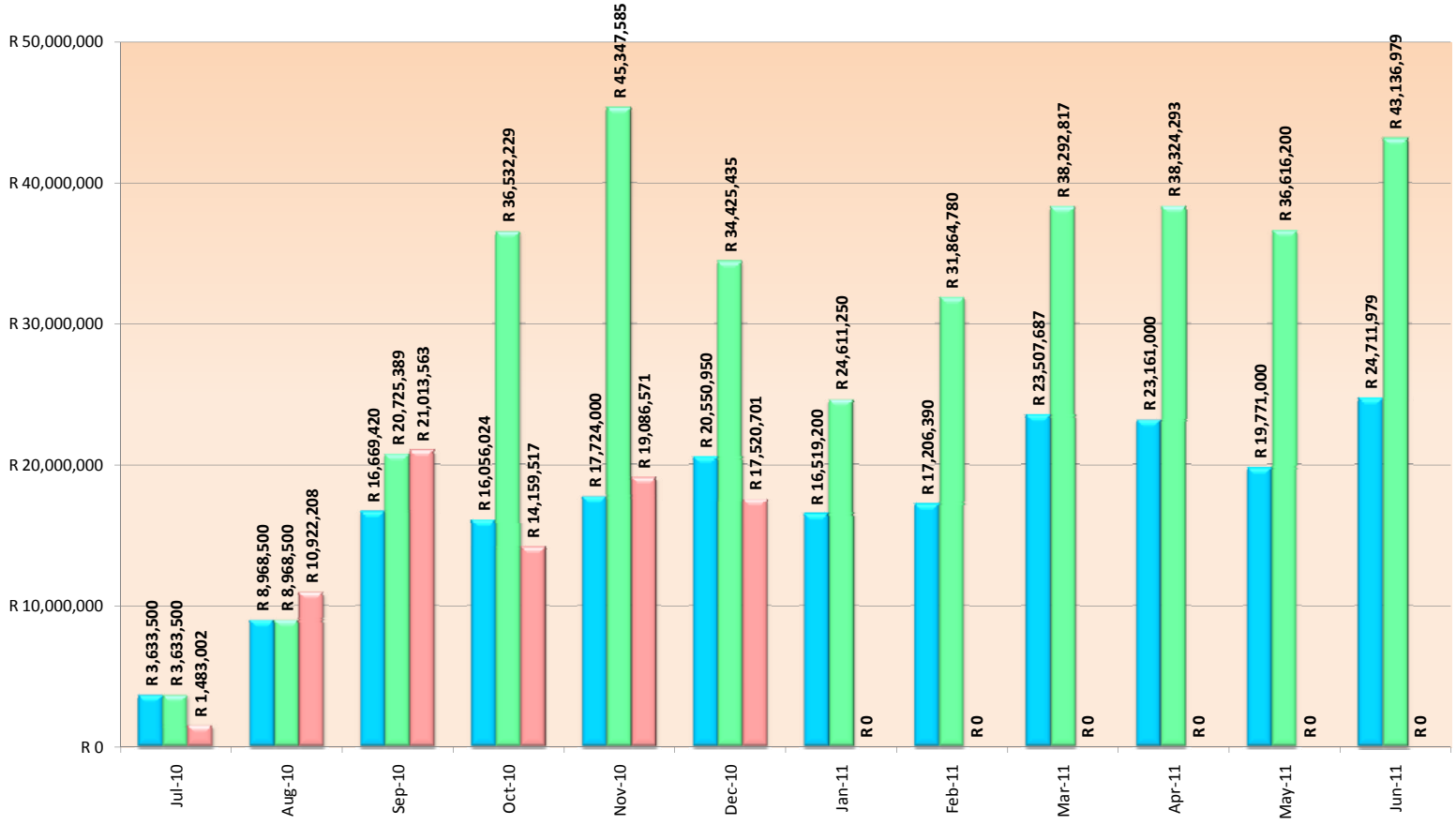


	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
ORIGINAL SDBIP	85,144,560	83,305,702	79,353,808	69,469,179	81,554,172	79,330,079	70,402,715	72,240,337	68,251,759	74,919,902	70,700,593	82,945,981
ADJUSTED SDBIP	85,144,560	83,305,702	79,353,808	69,469,179	81,554,172	79,330,079	70,402,715	72,240,337	68,251,759	74,919,902	70,700,593	82,945,981
ACTUAL	77,150,166	84,426,977	72,202,309	70,308,509	69,275,613	58,297,672	-	-	-	-	-	-

MP313 Steve Tshwete - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2010/11	Budget Year 2011/12							
R thousands	Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	2,178	3,634	3,634	1,483	1,483	3,634	2,150	59.2%	1%
August	12,388	8,969	8,969	10,922	12,405	12,602	197	1.6%	6%
September	24,852	16,669	20,725	21,014	33,419	33,327	(91)	-0.3%	16%
October	22,540	16,056	36,532	14,160	47,578	69,860	22,281	31.9%	23%
November	26,710	17,724	45,348	19,087	66,665	115,207	48,542	42.1%	32%
December	36,963	20,551	34,425	17,521	84,186	149,633	65,447	43.7%	40%
January	6,008	16,519	24,611	–		174,244	–		
February	18,627	17,206	31,865	–		206,109	–		
March	20,301	23,508	38,293	–		244,401	–		
April	13,754	23,161	38,324	–		282,726	–		
May	18,540	19,771	36,616	–		319,342	–		
June	54,707	24,712	43,137	–		362,479	–		
Total Capital expenditure	257,568	208,480	362,479	84,186					

CAPEX VS SDBIP
1 JULY 2011 - 30 JUNE 2012



	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11
ORIGINAL SDBIP	R 3,633,500	R 8,968,500	R 16,669,420	R 16,056,024	R 17,724,000	R 20,550,950	R 16,519,200	R 17,206,390	R 23,507,687	R 23,161,000	R 19,771,000	R 24,711,979
ADJUSTED SDBIP	R 3,633,500	R 8,968,500	R 20,725,389	R 36,532,229	R 45,347,585	R 34,425,435	R 24,611,250	R 31,864,780	R 38,292,817	R 38,324,293	R 36,616,200	R 43,136,979
ACTUAL	R 1,483,002	R 10,922,208	R 21,013,563	R 14,159,517	R 19,086,571	R 17,520,701	R 0	R 0	R 0	R 0	R 0	R 0

MP313 Steve Tshwete - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2010/11	Budget Year 2011/12							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		152,562	126,428	203,574	8,273	43,541	57,702	14,161	24.5%	203,574
Infrastructure - Road transport		61,354	56,113	60,705	7,108	25,326	25,197	(129)	-0.5%	60,705
Roads, Pavements & Bridges		41,433	41,523	46,115	5,455	19,061	18,057	(1,004)	-5.6%	46,115
Storm water		19,920	14,590	14,590	1,653	6,264	7,140	876	12.3%	14,590
Infrastructure - Electricity		72,234	23,810	45,492	584	11,798	14,825	3,028	20.4%	45,492
Generation		–	–	–	–	–	–	–		–
Transmission & Reticulation		69,838	21,630	43,218	584	11,798	13,252	1,454	11.0%	43,218
Street Lighting		2,396	2,180	2,274	–	–	1,574	1,574	100.0%	2,274
Infrastructure - Water		2,038	5,390	13,447	136	1,641	5,015	3,374	67.3%	13,447
Dams & Reservoirs		–	–	–	–	–	–	–		–
Water purification		220	200	8,050	–	19	850	832	97.8%	8,050
Reticulation		1,818	5,190	5,397	136	1,623	4,165	2,542	61.0%	5,397
Infrastructure - Sanitation		15,688	38,465	79,244	376	4,556	11,412	6,856	60.1%	79,244
Reticulation		2,018	4,530	7,070	73	216	2,907	2,691	92.6%	7,070
Sewerage purification		13,670	33,935	72,173	303	4,340	8,505	4,165	49.0%	72,173
Infrastructure - Other		1,249	2,650	4,686	69	221	1,253	1,032	82.4%	4,686
Waste Management		1,082	600	1,345	–	35	445	410	92.2%	1,345
Transportation		–	50	50	–	30	50	20	41.0%	50
Gas		–	–	–	–	–	–	–		–
Other		167	2,000	3,291	69	157	758	601	79.3%	3,291
Community		40,836	18,674	69,026	4,438	19,816	58,725	38,910	66.3%	69,026
Parks & gardens		2,209	2,320	2,915	215	1,650	2,225	575	25.8%	2,915
Sportsfields & stadia		5,058	10,689	8,254	923	4,880	3,515	(1,365)	-38.8%	8,254
Swimming pools		–	–	–	–	–	–	–		–
Community halls		28,863	2,500	52,925	2,718	11,724	51,975	40,250	77.4%	52,925
Libraries		239	–	–	–	–	–	–		–
Recreational facilities		74	135	135	–	0	135	135	100.0%	135
Fire, safety & emergency		–	–	–	–	–	–	–		–
Security and policing		721	680	1,530	25	64	180	116	64.4%	1,530
Buses		–	–	–	–	–	–	–		–
Clinics		520	–	722	557	557	–	(557)	#DIV/0!	722
Museums & Art Galleries		–	–	–	–	–	–	–		–
Cemeteries		3,152	2,350	2,546	–	940	696	(244)	-35.1%	2,546
Social rental housing		–	–	–	–	–	–	–		-
Other		–	–	–	–	–	–	–		-
Heritage assets		–	–	–	–	–	–	–		–
Buildings		–	–	–	–	–	–	–		
Other		–	–	–	–	–	–	–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		20,148	23,982	31,781	1,404	5,719	11,491	5,772	50.2%	31,781
General vehicles		2,771	2,160	2,160	25	60	2,160	2,100	97.2%	2,160
Specialised vehicles		655	300	300	–	–	300	300	100.0%	300
Plant & equipment		8,718	6,566	7,981	940	3,166	6,043	2,877	47.6%	7,981
Computers - hardware/equipment		2,383	1,896	2,455	23	725	1,175	450	38.3%	2,455
Furniture and other office equipment		947	950	950	131	477	591	114	19.3%	950
Abattoirs		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Civic Land and Buildings		3,647	1,750	4,952	257	609	640	31	4.9%	4,952
Other Buildings		321	8,090	8,090	0	0	583	583	100.0%	8,090
Other Land		706	2,270	4,893	29	683	–	(683)	#DIV/0!	4,893
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		1,106	969	1,586	85	145	682	537	78.7%	1,586
Computers - software & programming		1,106	969	1,586	85	145	682	537	78.7%	1,586
Other					–			–		
Total Capital Expenditure on new assets	1	214,652	170,053	305,966	14,199	69,221	128,600	59,379	46.2%	305,966

MP313 Steve Tshwete - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

Description	Ref	2010/11	Budget Year 2011/12							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		22,081	21,354	35,992	2,450	9,900	10,835	935	8.6%	35,992
Infrastructure - Road transport		7,522	10,415	14,846	1,797	6,971	3,245	(3,726)	-114.8%	14,846
Roads, Pavements & Bridges		7,522	10,415	14,846	1,797	6,971	3,245	(3,726)	-114.8%	14,846
Storm water		–	–	–	–	–	–	–		–
Infrastructure - Electricity		11,920	8,400	18,191	605	2,535	6,240	3,705	59.4%	18,191
Generation		–	–	–				–		–
Transmission & Reticulation		11,792	6,600	15,831	527	2,290	4,940	2,650	53.6%	15,831
Street Lighting		129	1,800	2,360	78	245	1,300	1,055	81.1%	2,360
Infrastructure - Water		2,034	1,890	2,150	28	367	1,034	667	64.5%	2,150
Dams & Reservoirs		–	–	–	–	–	–	–		–
Water purification		49	30	30	–	–	10	10	100.0%	30
Reticulation		1,986	1,860	2,120	28	367	1,024	657	64.2%	2,120
Infrastructure - Sanitation		604	649	805	20	26	316	290	91.7%	805
Reticulation		177	461	557	–	6	256	250	97.5%	557
Sewerage purification		427	188	248	20	20	60	40	67.1%	248
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		3,609	4,530	5,094	0	314	1,776	1,462	82.3%	5,094
Parks & gardens		219	50	226	0	175	226	51	22.4%	226
Sportsfields & stadia		1,176	1,850	2,238	–	–	400	400	100.0%	2,238
Swimming pools		1,214	–	–	–	–	–	–		–
Community halls		–	–	–	–	–	–	–		–
Libraries		–	200	200	0	42	200	158	79.1%	200
Recreational facilities		–	800	800	–	–	–	–		800
Fire, safety & emergency		–	–	–	–	–	–	–		–
Security and policing		1,000	1,280	1,280	–	97	600	503	83.9%	1,280
Buses		–	–	–				–		–
Clinics		–	350	350	–	–	350	350	100.0%	350
Museums & Art Galleries		–	–	–	–	–	–	–		–
Cemeteries		–	–	–	–	–	–	–		–
Social rental housing		–	–	–			–	–		–
Other		–	–	–			–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		17,227	12,543	15,427	871	4,750	8,421	3,671	43.6%	15,427
General vehicles		3,752	2,160	2,624	–	–	2,284	2,284	100.0%	2,624
Specialised vehicles		2,500	–	–	–	–	–	–		–
Plant & equipment		4,706	2,728	4,407	788	1,494	3,961	2,467	62.3%	4,407
Computers - hardware/equipment		4,631	6,150	6,880	–	2,613	1,180	(1,433)	-121.5%	6,880
Furniture and other office equipment		208	180	191	23	64	151	87	57.4%	191
Abattoirs		–	–	–				–		–
Markets		–	–	–				–		–
Civic Land and Buildings		1,430	1,325	1,325	60	579	845	266	31.5%	1,325
Other Buildings		–	–	–	–	–	–	–		–
Other Land		–	–	–	–	–	–	–		–
Surplus Assets - (Investment or Inventory)		–	–	–				–		–
Other		–	–	–	–	–	–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming								–		
Other								–		
Total Capital Expenditure on renewal of existing a	1	42,916	38,427	56,513	3,321	14,964	21,032	6,068	28.9%	56,513

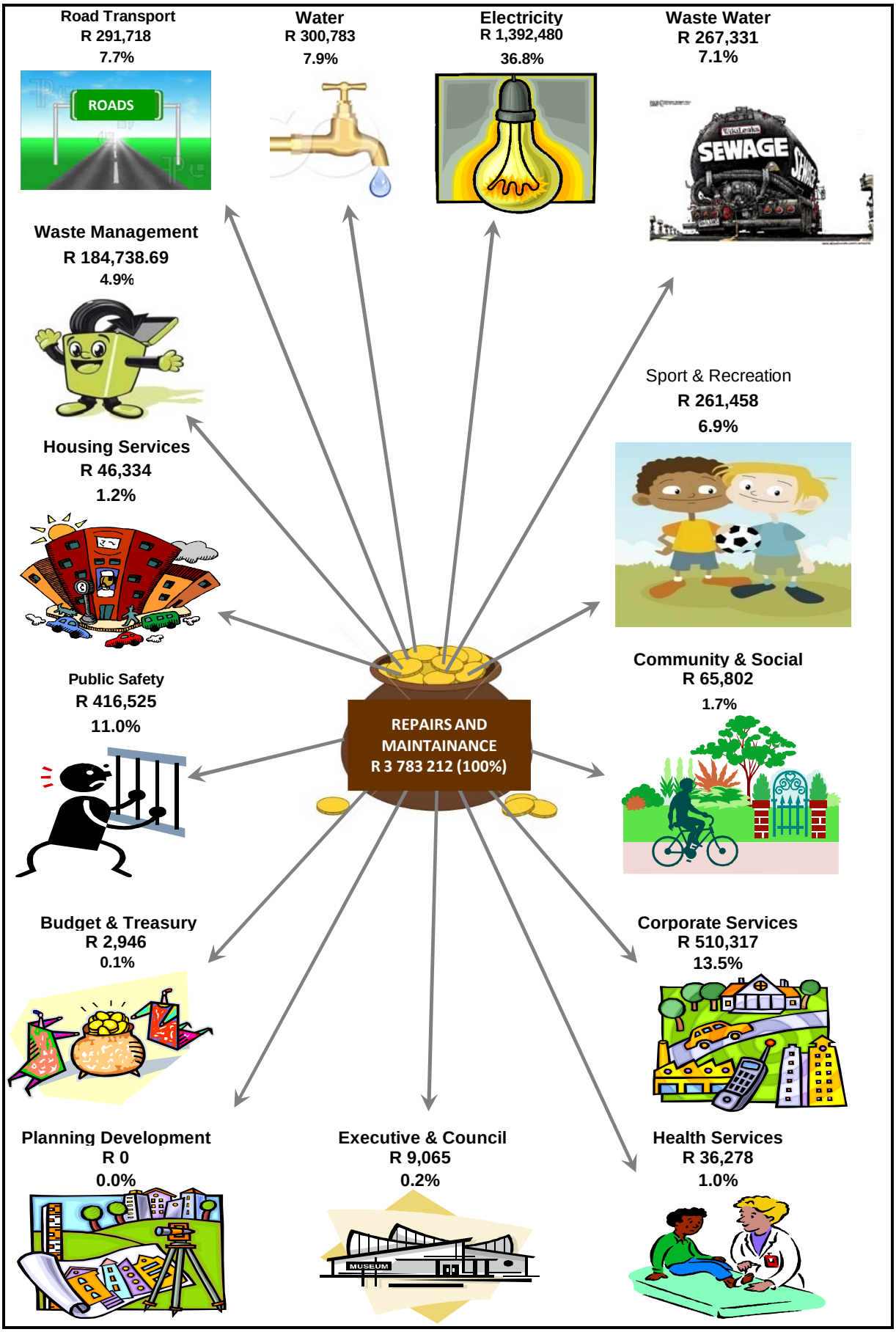
Specialised vehicles		2,500	–	–	–	–	–	–		–
Refuse		–	–	–	–	–	–	–		–
Fire		2,500	–	–	–	–	–	–		–
Conservancy		–	–	–	–	–	–	–		–
Ambulances		–	–	–	–	–	–	–		–

MP313 Steve Tshwete - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2010/11	Budget Year 2011/12							
		Unaudited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		21,779	21,430	21,350	2,188	9,006	9,809	803	8.2%	18,012
Infrastructure - Road transport		4,761	5,231	5,151	506	2,010	2,539	528	20.8%	4,021
Roads, Pavements & Bridges		4,760,562	5,231,250	5,151,250	505,825	2,010,436	2,538,900	528	20.8%	4,020,872
Storm water		-	-	-	-	-	-	–		-
Infrastructure - Electricity		14,626	13,454	13,454	1,452	5,807	5,809	2	0.0%	11,614
Generation		-	-	-	-	-	-	–		-
Transmission & Reticulation		13,243,857	11,653,500	11,653,500	1,344,004	4,700,349	4,950,000	250	5.0%	9,400,697
Street Lighting		1,382,400	1,800,000	1,800,000	107,850	1,106,823	859,000	(248)	-28.9%	2,213,647
Infrastructure - Water		1,318	1,385	1,385	112	589	783	193	24.7%	1,178
Dams & Reservoirs		-	55,000	55,000	-	-	32,700	33	100.0%	-
Water purification		179,250	130,000	130,000	15,914	22,650	65,000	42	65.2%	45,299
Reticulation		1,139,248	1,200,000	1,200,000	96,102	566,519	684,950	118	17.3%	1,133,038
Infrastructure - Sanitation		461	765	765	36	229	461	232	50.3%	458
Reticulation		460,913	765,000	765,000	36,405	228,934	460,717	232	50.3%	457,869
Sewerage purification		-	-	-	-	-	-	–		-
Infrastructure - Other		613	595	595	82	370	218	(153)	-70.2%	740
Waste Management		613,078	595,000	595,000	81,924	370,101	217,500	(153)	-70.2%	740,202
Transportation		-	-	-	-	-	-	–		-
Gas		-	-	-	-	-	-	–		-
Other		-	-	-	-	-	-	–		-
Community		1,151	1,410	1,410	40	357	640	283	44.2%	714
Parks & gardens		186,477	371,000	371,000	30,153	41,768	100,000	58	58.2%	83,537
Sportsfields & stadia		240,978	320,000	320,000	3,876	58,737	210,000	151	72.0%	117,474
Swimming pools		-	-	-	-	-	-	–		-
Community halls		289,232	300,000	300,000	2,801	46,445	104,000	58	55.3%	92,889
Libraries		-	-	-	-	-	-	–		-
Recreational facilities		-	-	-	-	-	-	–		-
Fire, safety & emergency		-	-	-	-	-	-	–		-
Security and policing		230,845	305,100	305,100	2,839	209,213	169,500	(40)	-23.4%	418,425
Buses		-	-	-	-	-	-	–		-
Clinics		203,166	113,500	113,500	16	1,012	56,750	56	98.2%	2,024
Museums & Art Galleries		-	-	-	-	-	-	–		-
Cemeteries		-	-	-	-	-	-	–		-
Social rental housing		-	-	-	-	-	-	–		-
Other		-	-	-	-	-	-	–		-
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		18,646	22,040	22,124	1,430	8,812	10,711	1,900	17.7%	17,624
General vehicles		5,930,278	6,010,405	6,010,405	488,855	3,613,200	3,003,483	(610)	-20.3%	7,226,400
Specialised vehicles		-	-	-	-	-	-	–		-
Plant & equipment		6,588,168	7,426,734	7,519,234	368,685	2,420,789	3,682,984	1,262	34.3%	4,841,579
Computers - hardware/equipment		2,000,754	3,937,580	3,937,580	229,001	836,751	1,945,492	1,109	57.0%	1,673,502
Furniture and other office equipment		-	25,000	22,500	-	-	4,950	5	100.0%	-
Abattoirs		-	-	-	-	-	-	–		-
Markets		-	-	-	-	-	-	–		-
Civic Land and Buildings		-	-	-	-	-	-	–		-
Other Buildings		4,127,145	4,640,640	4,634,640	343,549	1,941,059	2,074,500	133	6.4%	3,882,118
Other Land		-	-	-	-	-	-	–		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	–		-
Other		-	-	-	-	-	-	–		-
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		1,766	2,439	2,439	128	1,125	1,453	327	22.5%	2,251
Computers - software & programming		1,766,257	2,438,700	2,438,700	127,979	1,125,495	1,452,907	327	22.5%	2,250,991
Other		-	-	-	-	-	-	–		-
Total Repairs and Maintenance Expenditure		43,343	47,318	47,322	3,786	19,300	22,613	3,313	14.7%	38,601

Specialised vehicles		–	–	–	–	–	–	–		–
Refuse								–		
Fire								–		
Conservancy								–		
Ambulances								–		

Expenditure on Repairs and Maintenance for December 2011

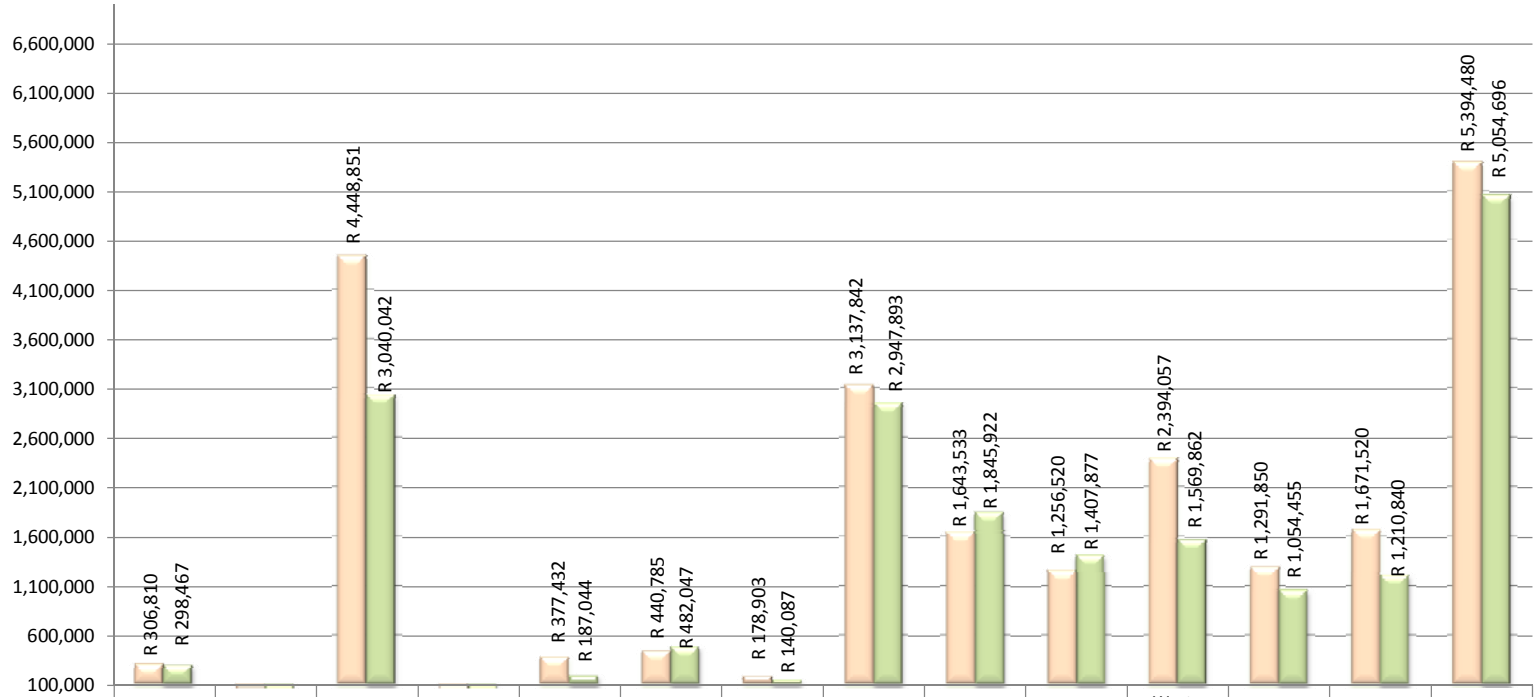


OTHER SUPPORTING TABLE - OC2

MP313 Steve Tshwete - Table OC2 Monthly Budget Statement - Repairs and Maintenance (by municipal vote) - M06 December 2011

Vote Description	Ref	2010/11	Budget Year 2011/12							
[Insert departmental structure etc 3.] R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote										
Executive & Council		325	438	438	9	298	307	(8)	-3%	597
Budget & Treasury		130	153	153	3	60	64	(4)	-6%	120
Corporate Services		6,269	8,929	8,923	510	3,040	4,449	(1,409)	-32%	6,080
Planning Development		–	10	10	–	1	7	(6)	-87%	2
Health Services		612	896	906	36	187	377	(190)	-50%	374
Community & Social Services		1,061	1,020	1,020	66	482	441	41	9%	964
Housing Services		293	386	386	46	140	179	(39)	-22%	280
Public Safety		5,206	5,932	5,932	417	2,948	3,138	(190)	-6%	5,896
Sport & Recreation		3,067	3,412	3,412	261	1,846	1,644	202	12%	3,692
Waste Management		2,434	2,463	2,463	185	1,408	1,257	151	12%	2,816
Waste Water Management		4,135	4,720	4,720	267	1,570	2,394	(824)	-34%	3,140
Road Transport		2,800	3,170	3,170	292	1,054	1,292	(237)	-18%	2,109
Water		2,870	3,279	3,279	301	1,211	1,672	(461)	-28%	2,422
Electricity		14,141	12,510	12,510	1,392	5,055	5,394	(340)	-6%	10,109
Total Revenue by Vote		43,343	47,318	47,322	3,786	19,300	22,613	(3,313)	(0)	38,601

REPAIRS AND MAINTENANCE VS SDBIP
1 JULY 2011 - 30 JUNE 2012 Forecast

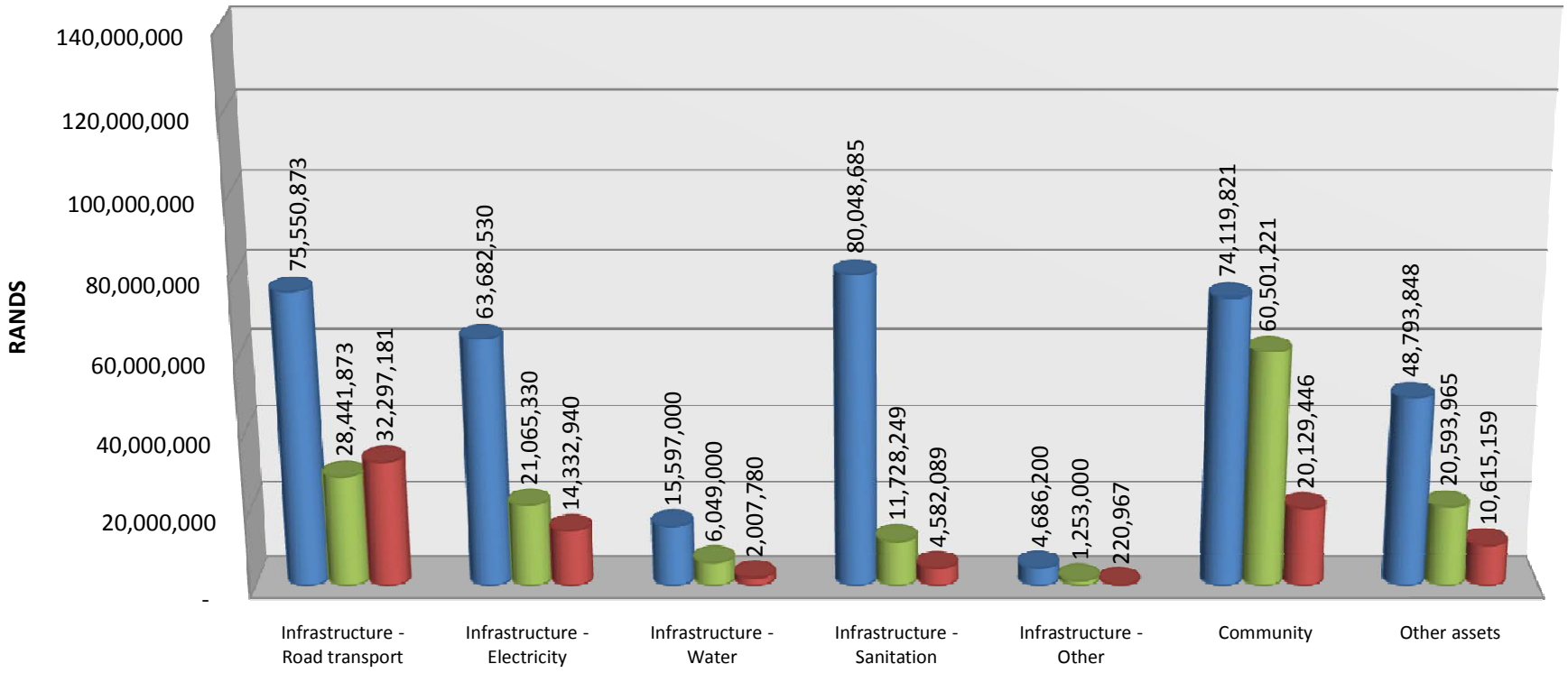


	Executive & Council	Budget & Treasury	Corporate Services	Planning Developme nt	Health Services	Community & Social Services	Housing Services	Public Safety	Sport & Recreation	Waste Manageme nt	Waste Water Manageme nt	Road Transport	Water	Electricity
YTD SDBIP	306,810	64,250	4,448,851	6,500	377,432	440,785	178,903	3,137,842	1,643,533	1,256,520	2,394,057	1,291,850	1,671,520	5,394,480
YTD Actual	298,467	60,176	3,040,042	872	187,044	482,047	140,087	2,947,893	1,845,922	1,407,877	1,569,862	1,054,455	1,210,840	5,054,696

ANALYSIS OF PROPERTY PLANT AND EQUIPMENT AS AT 31 December 2011

	HISTORICAL COST			ACCUMULATED DEPRECIATION			
	Opening Balance	Additions Under Construction	Closing Balance	Opening Balance	Pro-rata Additions	Closing Balance	Carrying Value
INFRASTRUCTURE	**4 592 208 578**	**53 440 957**	**4 645 649 535**	**2 142 507 353**	**55 862 823**	**2 198 370 176**	**2 447 279 360**
Roads, Pavements, Bridges	1 179 722 967	26 032 755	1 205 755 722	619 907 144	18 376 800	638 283 943	567 471 779
Storm water	497 356 805	6 264 426	503 621 231	223 717 646	5 653 457	229 371 102	274 250 129
Dams & Reservoirs	497 308 548	-	497 308 548	197 208 198	3 021 891	200 230 089	297 078 459
Water Purification	46 132 709	18 500	46 151 209	27 879 225	1 343 743	29 222 968	16 928 241
Water Reticulation	488 691 417	1 989 280	490 680 697	265 850 159	6 543 388	272 393 546	218 287 151
Transportation	10 823 029	29 516	10 852 545	3 218 679	167 249	3 385 929	7 466 616
Electricity Reticulation	980 270 913	14 087 815	994 358 728	363 478 258	12 058 589	375 536 847	618 821 881
Sewerage Reticulation	645 171 985	221 969	645 393 954	325 832 918	3 989 661	329 822 579	315 571 376
Sewerage Purification	110 498 018	4 360 120	114 858 138	57 942 263	1 985 426	59 927 689	54 930 449
Housing	4 708 077	-	4 708 077	2 295 439	78 454	2 373 893	2 334 184
Housing Devlopment Fund	6 742 664	-	6 742 664	3 991 695	137 849	4 129 544	2 613 120
Street Lighting	76 928 858	245 125	77 173 983	23 152 026	902 783	24 054 809	53 119 174
Waste Management	37 565 657	34 875	37 600 532	22 807 644	1 089 095	23 896 739	13 703 793
Other (Town Planning & Development)	10 286 931	156 576	10 443 507	5 226 060	514 439	5 740 499	4 703 008
COMMUNITY ASSETS	**660 552 827**	**20 129 446**	**680 682 273**	**164 487 941**	**6 909 389**	**171 397 330**	**509 284 943**
Parks & Gardens	220 243 519	1 825 937	222 069 456	29 179 002	1 385 984	30 564 985	191 504 471
Sportsfields & Stadia	158 434 272	4 880 196	163 314 468	62 775 342	1 918 985	64 694 327	98 620 141
Swimming Pools	5 645 953	-	5 645 953	3 549 909	148 204	3 698 114	1 947 839
Community Halls	65 133 300	11 724 298	76 857 598	6 393 254	874 672	7 267 925	69 589 673
Libraries	13 222 857	41 845	13 264 702	3 642 496	244 449	3 886 945	9 377 756
Recreational Facilities	3 664 876	16	3 664 892	2 070 494	74 347	2 144 841	1 520 051
Fire, Safety & Emergency	12 583 329	-	12 583 329	4 303 462	214 616	4 518 078	8 065 251
Security & Policing	42 499 355	160 537	42 659 892	20 815 406	558 362	21 373 768	21 286 124
Clinics	27 020 784	557 004	27 577 788	7 816 078	651 783	8 467 861	19 109 927
Cemeteries	112 104 582	939 612	113 044 194	23 942 499	837 987	24 780 486	88 263 708
HERITAGE ASSETS	**97 741**	**-**	**97 741**	**88 899**	**0**	**88 900**	**8 841**
Other	97 741	-	97 741	88 899	0	88 900	8 841
OTHER ASSETS	**3 449 815 424**	**10 469 696**	**3 460 285 120**	**152 853 211**	**14 377 741**	**167 230 952**	**3 293 054 168**
General Vehicles	37 624 276	59 832	37 684 108	19 182 562	1 739 450	20 922 012	16 762 096
Plant & equipment	58 749 883	4 659 432	63 409 315	31 519 773	3 524 026	35 043 800	28 365 515
Computers - Hardware/Equipment	36 760 863	3 338 647	40 099 510	17 922 084	2 651 344	20 573 428	19 526 082
Office equipment	15 200 184	540 907	15 741 091	9 793 837	976 701	10 770 538	4 970 553
Abbattoirs	67 153	-	67 153	60 441	1 119	61 559	5 594
Civic Land & Buildings	187 537 468	1 187 806	188 725 274	39 567 842	2 949 645	42 517 487	146 207 787
Other Buildings	60 830 120	32	60 830 152	34 806 673	2 535 454	37 342 127	23 488 025
Other Land	3 053 045 477	683 040	3 053 728 517	-	-	-	3 053 728 517
Other	-	-	-	-	-	-	-
VEHICLES	**27 987 321**	**-**	**27 987 321**	**10 715 233**	**657 606**	**11 372 838**	**16 614 483**
Refuse	14 100 601	-	14 100 601	6 177 064	366 707	6 543 771	7 556 830
Fire	13 886 720	-	13 886 720	4 538 168	290 899	4 829 067	9 057 653
LEASED ASSETS	**2 884 443**	**-**	**2 884 443**	**1 378 338**	**118 245**	**1 496 583**	**1 387 860**
Plant & equipment	49 014	-	49 014	38 413	32 271	70 684	-216 70
Office equipment	1 676 003	-	1 676 003	1 063 772	69 816	1 133 589	542 414
Other Buildings	1 159 426	-	1 159 426	276 152	16 158	292 310	867 116
TOTAL	**8 733 546 334**	**84 040 099**	**8 817 586 433**	**2 472 030 975**	**77 925 804**	**2 549 956 779**	**6 267 629 655**
INTANGIBLE ASSETS	**13 079 256**	**145 462**	**13 224 718**	**10 753 932**	**517 637**	**11 271 569**	**1 953 150**
Software	13 079 256	145 462	13 224 718	10 753 932	517 637	11 271 569	1 953 150
TOTAL ASSETS	**8 746 625 590**	**84 185 562**	**8 830 811 152**	**2 482 784 907**	**78 443 441**	**2 561 228 348**	**6 269 582 804**

CAPITAL EXPENDITURE PER ASSET GROUP - DECEMBER 2011



	Infrastructure - Road transport	Infrastructure - Electricity	Infrastructure - Water	Infrastructure - Sanitation	Infrastructure - Other	Community	Other assets
Adjusted Budget	75,550,873	63,682,530	15,597,000	80,048,685	4,686,200	74,119,821	48,793,848
YearTD budget	28,441,873	21,065,330	6,049,000	11,728,249	1,253,000	60,501,221	20,593,965
YearTD actual	32,297,181	14,332,940	2,007,780	4,582,089	220,967	20,129,446	10,615,159

Other Supporting Table OC4

Account number	School	Ward	Voting Station	Electricity Disconnect	Date of last payment	Payment Received	Current Month Levies	Outstanding Balance 30 days or more	Total Outstanding 31/12/2011
90-1822-1X	**Eastdene Combined**	**16**			08/12/2011	24 440,00	9 569,04	0,81	9 569,85
85-2083-1X	**Reatlegile Primary No. 1**	**9**	**V**		11/11/2011	0,00	10 176,55	79 500,54	89 677,09
86-1158-3X	**Elusindisweni**	**7**	**V**		02/12/2011	20 000,00	10 022,10	(6 927,12)	3 094,98
86-1162-4X	**Manyano**	**7**	**V**		05/12/2011	10 630,96	10 236,61	0,00	10 236,61
86-2661-4X	**Mphanama**	**5**	**V**		30/12/2011	46 301,67	22 720,38	(22 720,00)	0,38
86-1460-1X	**Sozama Secondary**	**7**			13/12/2011	7 649,18	7 843,14	0,00	7 843,14
80-2081-1X	**Makhathini**	**6**			11/11/2011	0,00	3 162,18	8 455,80	11 617,98
85-1720-3X	**Tshwenyane**	**6**			01/12/2011	20 000,00	6 287,83	20 369,79	26 657,62
86-1160-0X	**Thushanang Primary**	**4**	**V**		08/12/2011	14 385,47	10 460,63	0,00	10 460,,63
99-1362-9X	**Middelburg Combined**	**17**			09/12/2011	17 000,00	38 202,89	(5 393,48)	32 809,41
86-3052-4X	**Mvuzo Primary**	**3**	**V**		12/12/2011	9 404,50	8 810,88	0,02	8 810,90
24-0038-3X	**Tsiki Naledi Secondary**	**18**			01/09/2011	0,00	7 757,33	46 879,42	54 636,75
24-0061-8X	**Kwazamokuhle Secondary**	**19**			09/12/2011	20 000,00	9 296,42	1 618,07	10 914,49
86-3066-8X	**Sofunda Secondary**	**8**	**V**		08/12/2011	34 546,00	13 760,51	(19 999,08)	(6 238,57)
86-1157-5X	**Ekwazini Secondary**	**7**	**V**		07/12/2011	5 754,00	5 141,75	0,87	5 142,62
86-1459-1X	**Mthombeni Primary**	**8**	**V**		29/12/2011	14 303,16	14 303,16	(14 303,16)	0,00
24-0092-2X	**Hendrina Primary**	**18**			13/12/2011	6 000,00	5 977,33	(6 000,00)	(22,67)
80-8876-5X	**LD Moetanalo Secondary**	**3**			26/09/2011	0,00	10 634,51	32 274,76	42 909,27
24-0156-2X	**Mpephethe Primary**	**19**			28/12/2011	11 376,45	11 376,45	(1 702,08)	9 674,37
86-2627-5X	**Zikhuphule Primary**	**10**	**V**		07/12/2011	15 184,00	12 561,36	0,75	12 562,11
86-1156-8X	**Mhluzi Primary**	**7**			05/12/2011	10 000,00	8 239,70	62 107,88	70 347,58
24-0039-0X	**Maziya Primary**	**19**			12/12/2011	27 742,00	16 460,21	0,11	16 460,32
24-0288-7X	**Hendrina High**	**18**			16/11/2011	0,00	27 513,06	23 780,37	51 293,43
23-9257-6X	**Hendrina High**	**18**			16/11/2011	0,00	3 210,25	3 190,00	6 400,25
23-9259-1X	**Hendrina High**	**18**			14/10/2011	0,00	2 048,96	1 972,60	4 021,56
11-8437-4X	**Middelburg High**	**14**			08/12/2011	101035,66	98129,33	0,98	98 130,31
							TOTAL	**203 107,85**	**587 010,41**

V - Voting Station **X - Electricity Disconnection**