

**THE CITY MANAGER
THE EXECUTIVE MAYOR**

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE MONTH ENDED 31 MARCH 2013 (MONTHLY BUDGET STATEMENT) – 2012/13 FINANCIAL YEAR

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

For the reporting period ending 31 March 2013, the ten working day reporting limit expires on **15 April 2013**.

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

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

3. REPORT FOR THE PERIOD ENDING 31 MARCH 2013

This report is based upon financial information, as at 31 March 2013 and available at the time of preparation. All variances are calculated against the approved adjusted budget figures.

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

The financial results **for the period ended 31 March 2013** are summarised as follows:

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

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

FS000 Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	463,256	493,976	493,976	43,280	385,547	370,482	15,064	4%	493,976
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,507,824	1,690,563	1,831,742	131,638	1,284,490	1,373,806	(89,316)	-7%	1,831,742
Service charges - water revenue	447,910	543,286	543,286	48,340	402,394	407,465	(5,071)	-1%	543,286
Service charges - sanitation revenue	168,086	132,361	132,361	12,250	106,515	99,271	7,244	7%	132,361
Service charges - refuse revenue	5,241	33,847	33,847	5,143	43,027	25,385	17,642	69%	33,847
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	106,107	24,793	22,663	1,178	10,658	16,997	(6,339)	-37%	22,663
Interest earned - external investments	16,530	31,717	34,017	2,609	20,143	25,513	(5,369)	-21%	34,017
Interest earned - outstanding debtors	75,858	23,010	224,686	11,594	89,385	168,515	(79,130)	-47%	224,686
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2,885	5,063	4,063	178	2,390	3,047	(657)	-22%	4,063
Licences and permits	351	766	797	33	326	597	(272)	-45%	797
Agency services	-	3,527	3,527	-	-	2,646	(2,646)	-100%	3,527
Transfers recognised - operational	584,676	651,134	650,329	152,158	610,134	487,747	122,387	25%	650,329
Other revenue	229,752	715,498	859,146	100,330	498,358	644,360	(146,002)	-23%	859,146
Gains on disposal of PPE	97,608	40	40	-	-	30	(30)	-100%	40
Total Revenue (excluding capital transfers and contributions)	3,706,084	4,349,581	4,834,481	508,731	3,453,367	3,625,861	(172,493)	-5%	4,834,481
Expenditure By Type									
Employee related costs	860,488	954,589	1,009,431	84,750	781,021	757,073	23,948	3%	1,009,431
Remuneration of councillors	41,318	46,207	46,207	3,781	32,672	34,655	(1,983)	-6%	46,207
Debt impairment	439,553	142,989	142,989	8,683	78,151	107,242	(29,091)	-27%	142,989
Depreciation & asset impairment	440,206	200,157	335,425	24,191	217,723	251,569	(33,846)	-13%	335,425
Finance charges	56,896	65,664	163,855	857	5,969	122,891	(116,922)	-95%	163,855
Bulk purchases	1,236,265	1,478,735	1,478,735	99,214	967,464	1,109,051	(141,587)	-13%	1,478,735
Other materials	177,943	238,250	266,857	11,628	81,752	200,143	(118,391)	-59%	266,857
Contracted services	129,703	180,438	321,598	20,703	130,574	241,198	(110,624)	-46%	321,598
Transfers and grants	80,514	140,289	140,536	71	80,161	105,402	(25,241)	-24%	140,536
Other expenditure	358,364	728,996	874,987	19,038	204,296	656,240	(451,944)	-69%	874,987
Loss on disposal of PPE	3	-	-	-	-	-	-	-	-
Total Expenditure	3,821,252	4,176,315	4,780,621	272,916	2,579,785	3,585,465	(1,005,681)	-28%	4,780,621
Surplus/(Deficit)	(115,169)	173,266	53,860	235,816	873,583	40,395	833,187	0	53,860
Transfers recognised - capital	450,845	513,967	696,777	-	-	522,583	(522,583)	(0)	696,777
Contributions recognised - capital	15,250	24,767	24,767	-	-	18,576	(18,576)	(0)	24,767
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & taxation	350,927	712,001	775,405	235,816	873,583	581,554			775,405
Surplus/(Deficit) after taxation	350,927	712,001	775,405	235,816	873,583	581,554			775,405
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	350,927	712,001	775,405	235,816	873,583	581,554			775,405
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	350,927	712,001	775,405	235,816	873,583	581,554			775,405

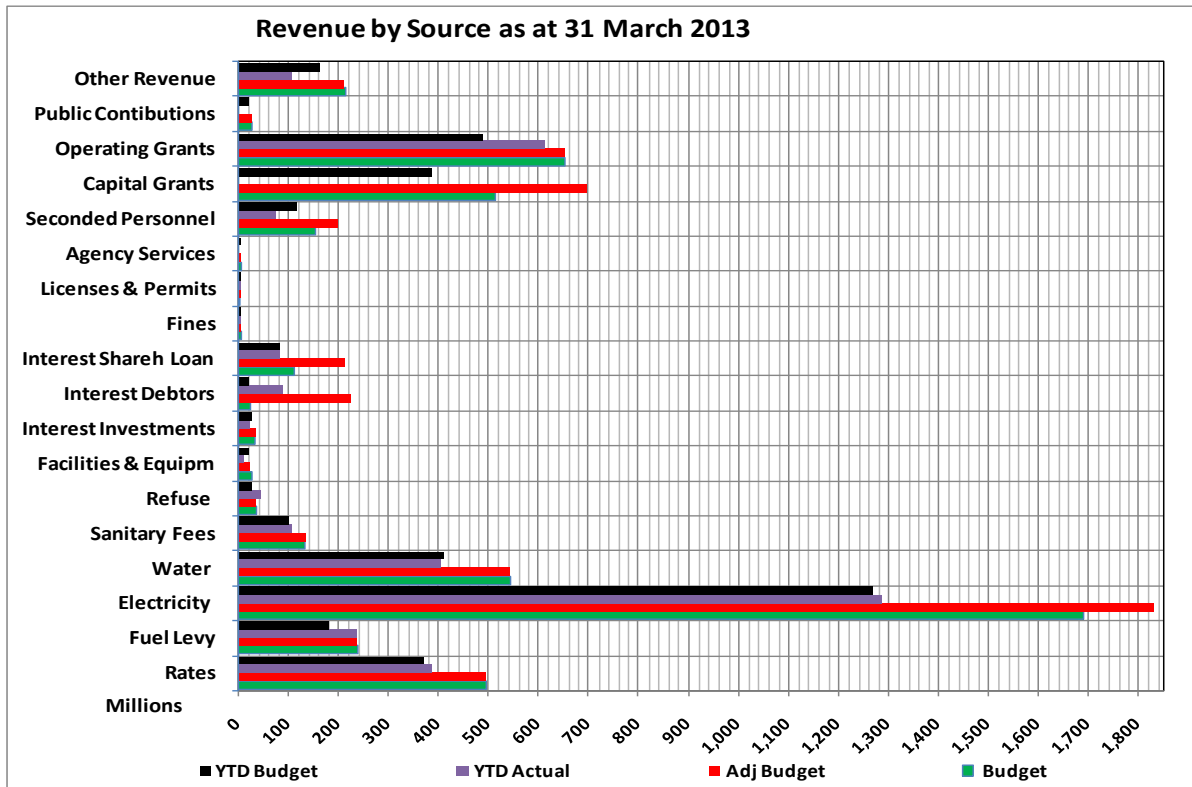
The major revenue variances against the budget are:

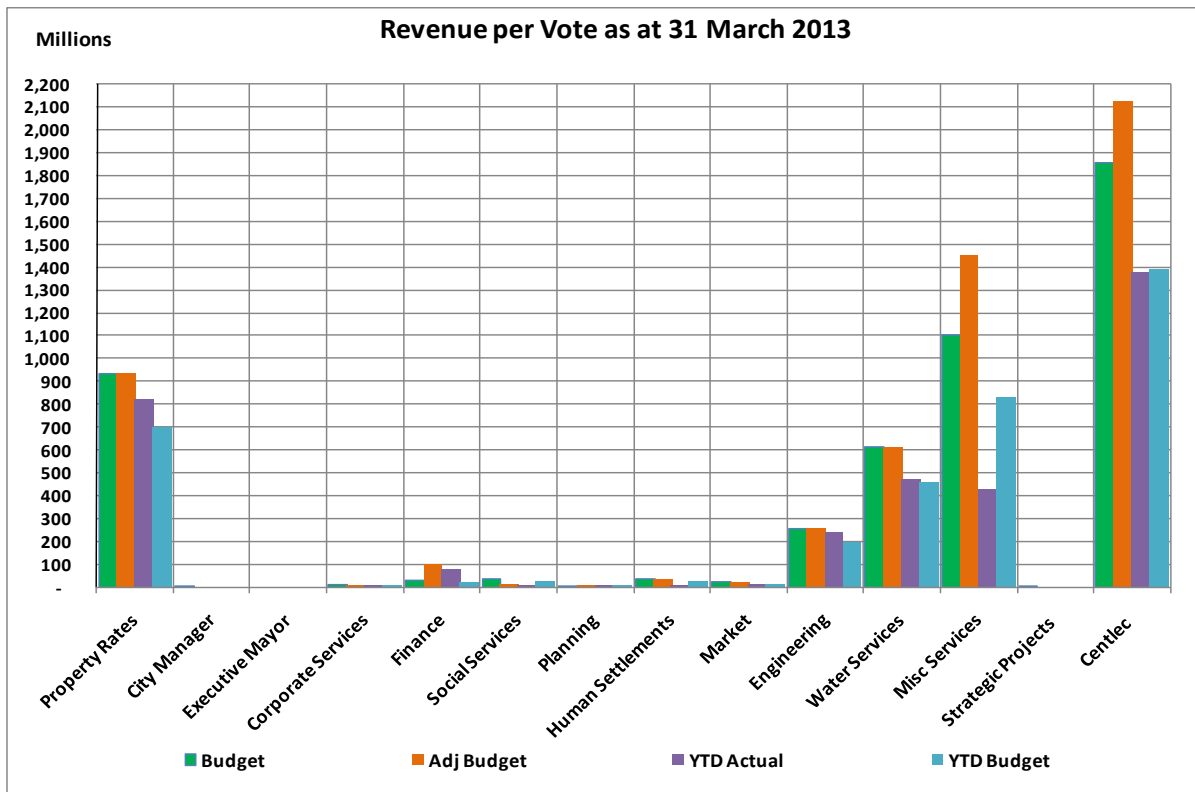
- Electricity revenue – Unfavourable variance of R89.316m due to higher projected sales that did not materialise, less electricity billed and sold for the period;
- Water revenue - Unfavourable variance of R5.071m due to a decrease in billing, less water billed for the period, which has been cushioned by the outstanding processing of revenue foregone expenditure due to indigent beneficiaries.
- Services charges – sanitation revenue - Favourable variance of R7.244m mainly as a result of outstanding processing of revenue foregone expenditure due to indigent beneficiaries.
- Services charges – refuse revenue - Favourable variance of R17.642m due to increased collection of trade waste removal and outstanding processing of revenue foregone expenditure due to indigent beneficiaries.
- Interest earned – outstanding debtors – Unfavourable variance of R79.130m due to over-estimation on the interest revenue.
- Government Grants and subsidies – Operating (R122.387m) favourable due to the equitable share received in advance for the period to date;
- Other revenue (R146.002m) unfavourable due to under collection on various revenue items, non-cash items and GRAP issues only accounted for at year end and
- Transfers recognised – Capital: R522.583m unfavourable due to under spending on capital expenditure and non recognition of capital grants for the period.

The major operating expenditure variances against budget are:

- Employee related costs – Unfavourable variance of R23.948m due to overspending on overtime worked and duplication of seconded personnel by the entity paid by Mangaung;
- Depreciation (R33.846m) favourable, due to non-recognition of depreciation provision by the entity.
- Finance charges – favourable variance of R116.922m, mainly due to non- accrual of interest due on Intercompany loans;
- Bulk purchases (R141.587m) favourable due to seasonal fluctuation and outstanding electricity account;
- Other materials (R118.391m) favourable due to under-spending;
- Contracted services (R110.624m) favourable due to under-spending and/or non-accrual of outstanding accounts; and
- Other expenditure (R451.944m) favourable due to under-spending, GRAP and non-cash issues only accounted for at year end.

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



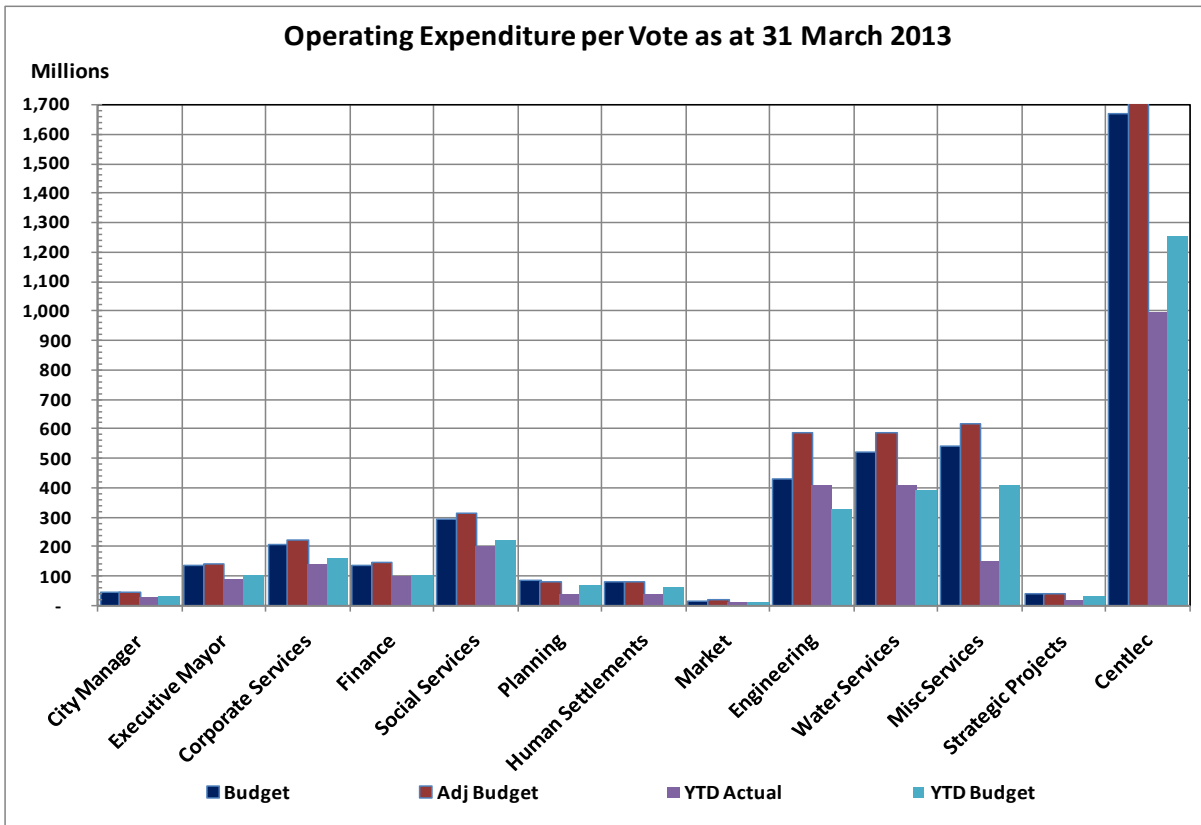


The table below indicates the revenue and expenditure by vote.

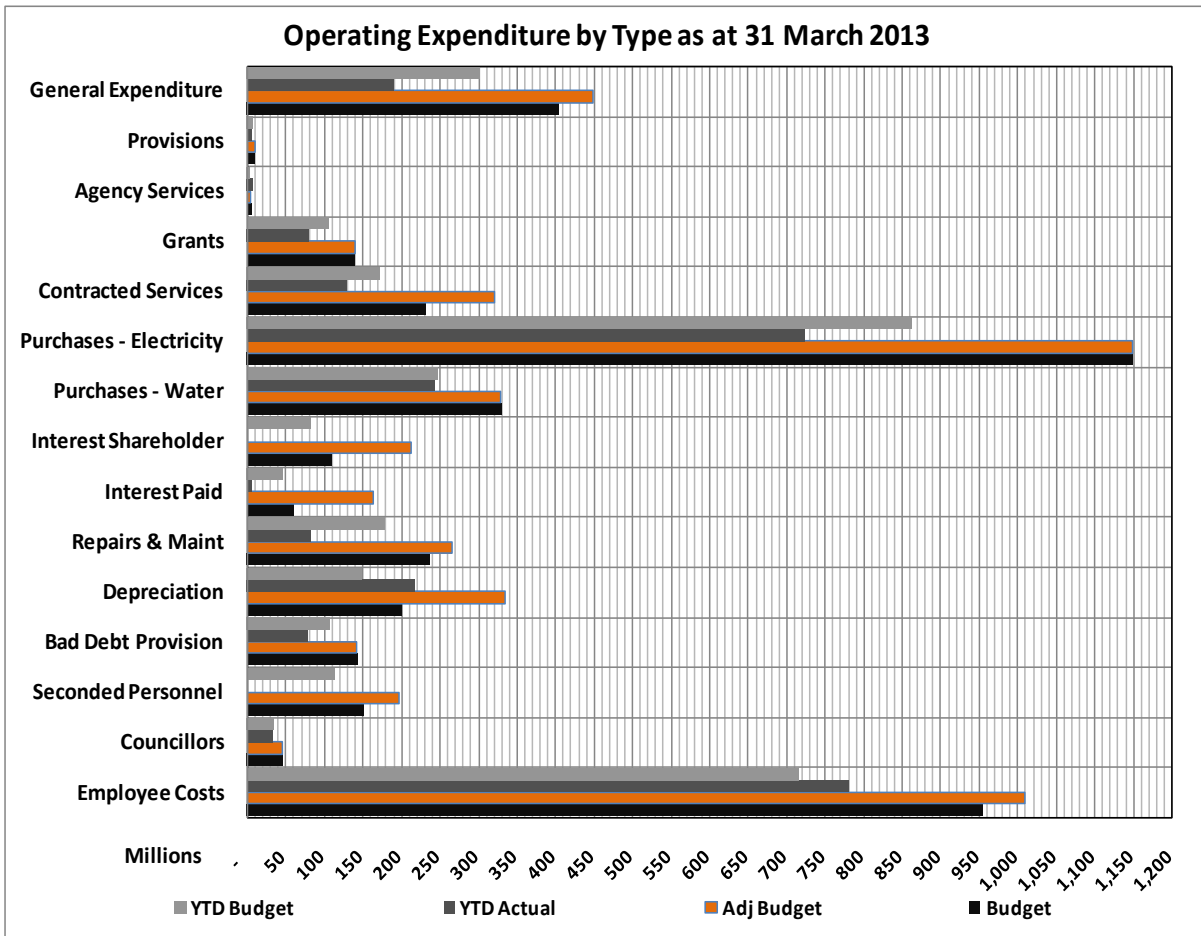
FS000 Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	29	2	2	-	0	1	(1)	-95.0%	2
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	6,034	10,164	8,964	(88)	4,363	6,723	(2,360)	-35.1%	8,964
Vote 4 - Finance	670,438	961,591	1,035,911	162,483	900,391	776,934	123,458	15.9%	1,035,911
Vote 5 - Social Services	7,729	32,546	13,855	752	8,509	10,392	(1,883)	-18.1%	13,855
Vote 6 - Planning	9,341	5,373	5,373	269	3,585	4,030	(445)	-11.0%	5,373
Vote 7 - Human Settlement and Housing	95,243	31,793	31,793	781	7,777	23,845	(16,067)	-67.4%	31,793
Vote 8 - Fresh Produce Market	17,280	20,561	18,642	1,612	14,263	13,981	282	2.0%	18,642
Vote 9 - Engineering Services	346,476	256,040	256,040	39,620	238,190	192,030	46,160	24.0%	256,040
Vote 10 - Water Services	605,846	610,174	610,174	65,011	470,073	457,630	12,443	2.7%	610,174
Vote 11 - Miscellaneous Services	1,024,899	1,105,739	1,450,103	104,031	429,230	1,087,578	(658,348)	-60.5%	1,450,103
Vote 12 - Regional Operations	9,261	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	5	5	-	-	4	(4)	-100.0%	5
Vote 14 - Electricity - Centtec (Soc) Ltd	1,379,603	1,854,328	2,125,162	134,260	1,376,985	1,593,872	(216,887)	-13.6%	2,125,162
Total Revenue by Vote	4,172,179	4,888,315	5,556,026	508,731	3,453,367	4,167,019	(713,652)	-17.1%	5,556,026
Expenditure by Vote									
Vote 1 - City Manager	93,036	43,788	44,882	2,096	22,846	33,661	(10,815)	-32.1%	44,882
Vote 2 - Executive Mayor	-	134,047	139,337	9,005	87,516	104,503	(16,987)	-16.3%	139,337
Vote 3 - Corporate Services	169,952	206,889	217,592	13,013	134,087	163,194	(29,107)	-17.8%	217,592
Vote 4 - Finance	10,157	133,283	143,036	9,080	97,714	107,277	(9,562)	-8.9%	143,036
Vote 5 - Social Services	180,205	288,852	310,311	23,500	198,807	232,733	(33,927)	-14.6%	310,311
Vote 6 - Planning	57,617	85,190	79,597	3,567	34,063	59,697	(25,634)	-42.9%	79,597
Vote 7 - Human Settlement and Housing	15,519	80,507	77,514	3,893	37,733	58,136	(20,403)	-35.1%	77,514
Vote 8 - Fresh Produce Market	12,942	13,861	17,212	1,079	10,920	12,909	(1,989)	-15.4%	17,212
Vote 9 - Engineering Services	87,003	429,750	583,221	47,960	402,259	437,416	(35,157)	-8.0%	583,221
Vote 10 - Water Services	351,537	518,065	585,214	49,527	402,250	438,910	(36,660)	-8.4%	585,214
Vote 11 - Miscellaneous Services	719,546	536,581	612,829	5,746	145,259	459,622	(314,363)	-68.4%	612,829
Vote 12 - Regional Operations	628,317	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	37,852	38,208	1,514	16,766	28,656	(11,890)	-41.5%	38,208
Vote 14 - Electricity - Centtec (Soc) Ltd	1,495,422	1,667,649	1,931,669	102,935	989,564	1,448,751	(459,187)	-31.7%	1,931,669
Total Expenditure by Vote	3,821,252	4,176,315	4,780,621	272,916	2,579,785	3,585,465	(1,005,681)	-28.0%	4,780,621
Surplus/ (Deficit) for the year	350,927	712,001	775,405	235,816	873,583	581,554	292,029	50.2%	775,405

The following chart compares the actual expenditure per vote against the approved budget;



The following chart compares the actual expenditure by type against the approved budget;



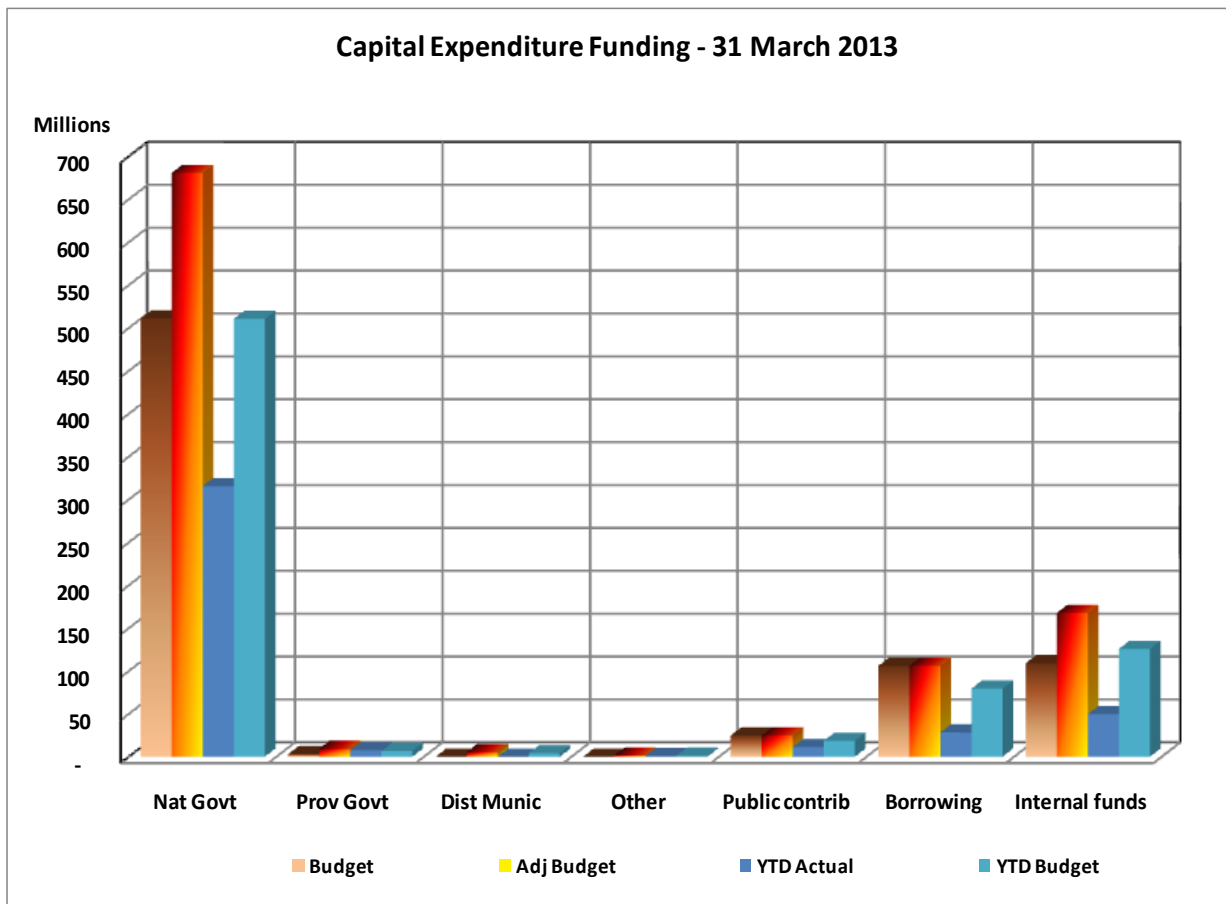
Capital expenditure report (Annexure B – Table C5)

The Capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury, and is categorised into major output ‘type’. The actual spending to date is 55.36% (R413.157 million) on the year to date target of R746.303 million. On an annual basis we have for this reporting period, thus only spent 41.52% of the allocated budget, as against a benchmark target of 75%. The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Adj Budget 2012/13 R'000	YTD Budget Mar 2013 R'000	YTD Actual Mar 2013 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	995 070	746 303	413 157	(333 146)
Capital Financing				
National Government	693 777	510 455	315 523	(194 931)
Provincial Government	3 000	6 932	7 606	674
District Municipality	0	5 500	0	(4 125)
Other transfers and Grants	0	1 428	894	(177)
Public Contributions	24 767	18 576	11 269	(7 307)
Borrowing	105 885	79 414	28 256	(51 158)
Internally Generated Funds	167 640	125 730	49 609	(76 121)
Financing Total	995 070	746 303	413 157	(333 146)

The following chart indicates the capital expenditure financing.



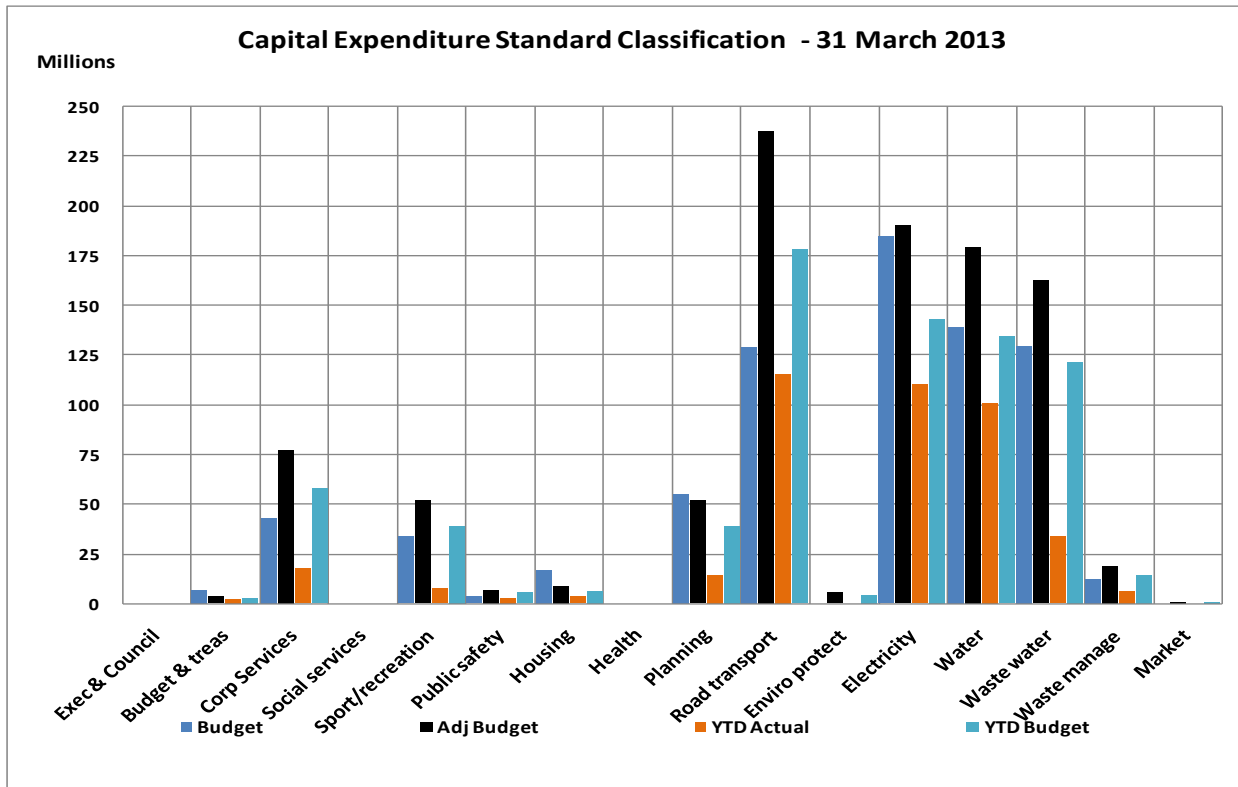
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Economic and environmental services	(R91.392m less than budget target)
Electricity	(R32.937m less than budget target)
Waste water management	(R88.415m less than budget target)

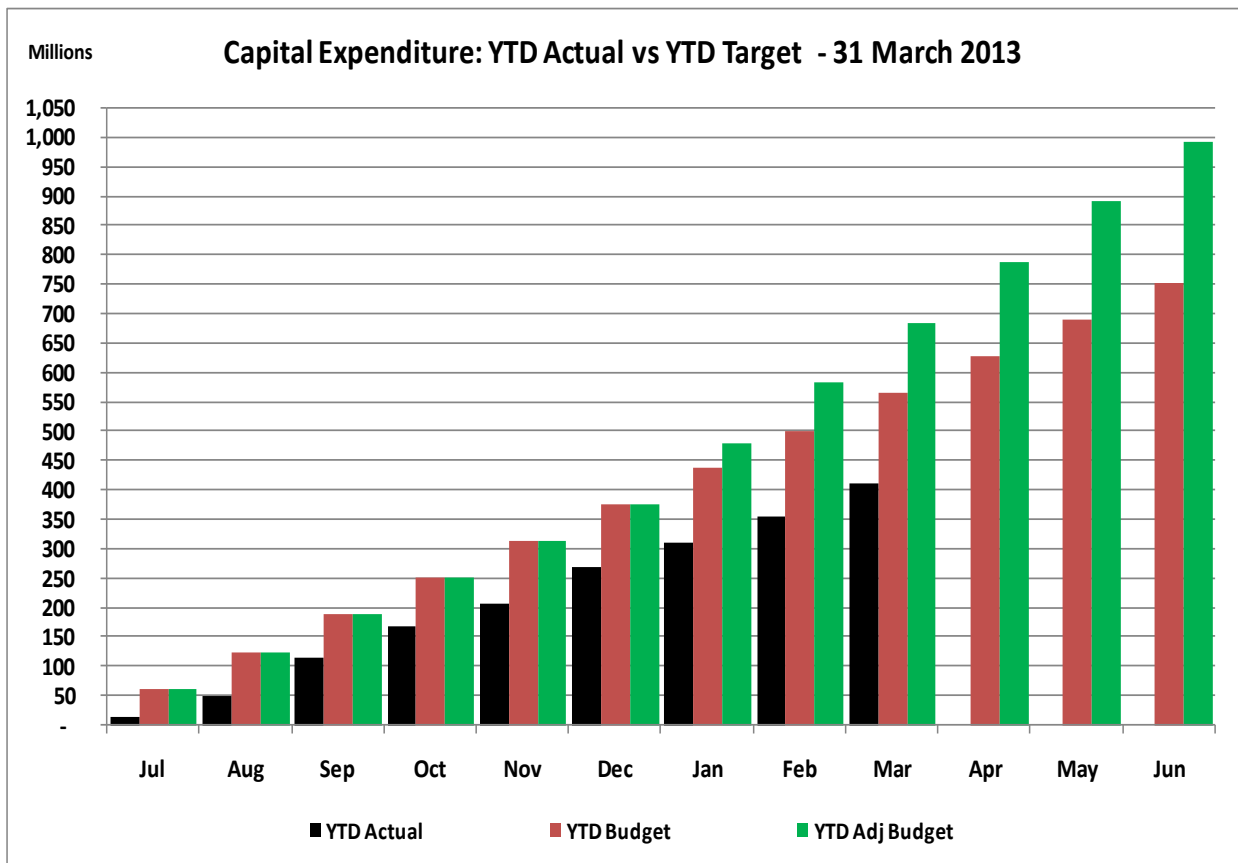
Waste management
 Water
 Community and public safety
 Governance and administration

(R8.076m less than budget target)
 (R34.076m less than budget target)
 (R36.715m less than budget target)
 (R40.914m less than budget target)

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



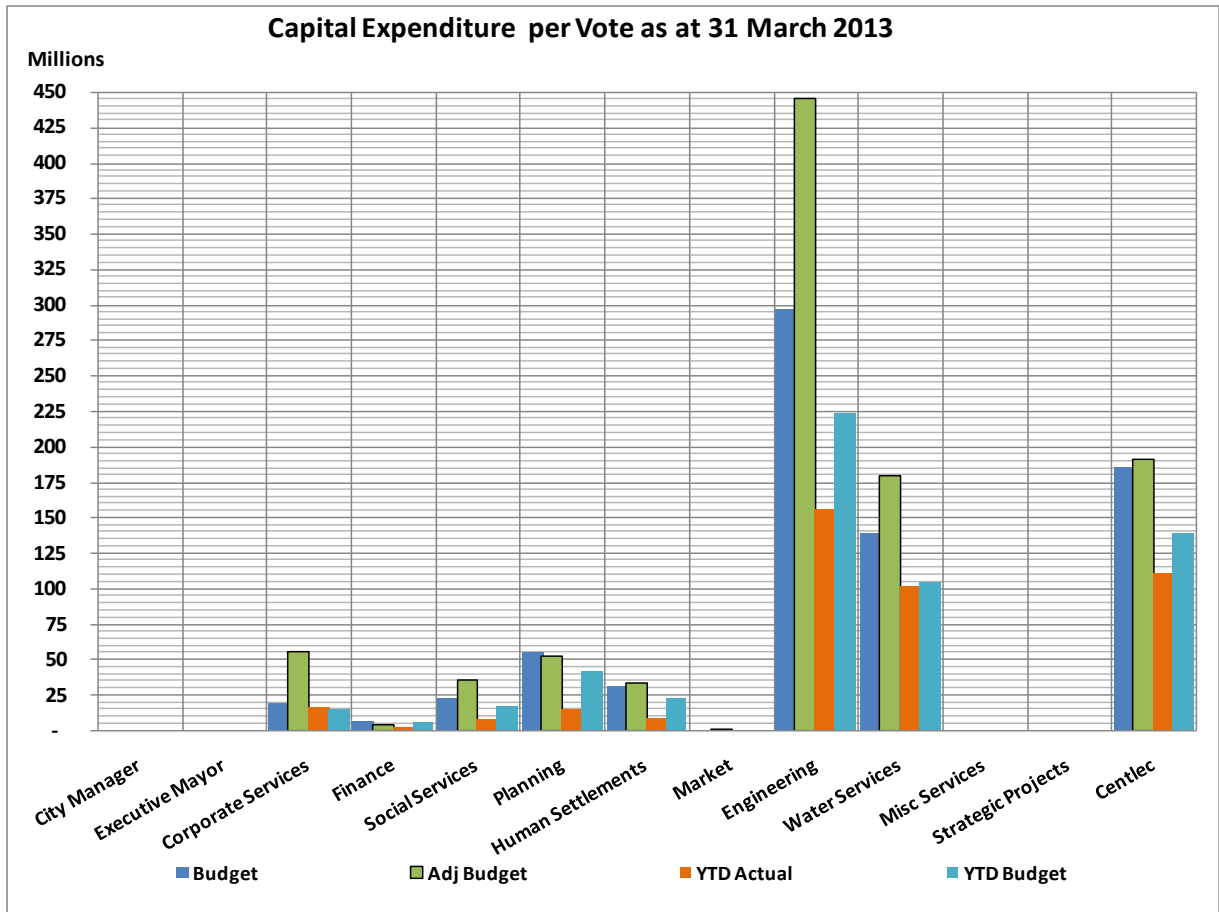
The following chart compares the year to date actual expenditure with the year to date budget (target).



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

Capital Expenditure per Vote	Budget	Adj Budget	YTD Actual	YTD Budget	Percentage
City Manager	-	-	-	-	0.00%
Executive Mayor	-	-	-	-	0.00%
Corporate Services	19,000,000	55,705,859	15,419,503	14,250,000	27.68%
Finance	6,600,000	3,580,000	2,011,788	4,950,000	56.20%
Social Services	21,850,000	35,272,710	7,593,198	16,387,500	21.53%
Planning	55,186,509	52,058,790	14,345,270	41,389,882	27.56%
Human Settlements	30,000,000	32,747,277	8,171,144	22,500,000	24.95%
Market	-	827,792	-	-	0.00%
Engineering	296,952,023	444,885,703	155,135,038	222,714,017	34.87%
Water Services	139,311,210	179,506,526	100,553,623	104,483,408	56.02%
Misc Services	-	-	-	-	0.00%
Strategic Projects	-	-	-	-	0.00%
Centlec	184,767,424	190,485,420	109,927,308	138,575,568	57.71%
	753,667,166	995,070,077	413,156,872	565,250,375	41.52%

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



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

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

The CFS report for the period ending 31 March 2013 indicates a closing balance (cash and cash equivalents) of **R813.355** million which comprises of the following:

- Bank balance and cash R153.973 million (Mangaung)
- Centlec R117.207 million (Centlec)
- Investment deposits R542.175 million (Mangaung)

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

Under the cash flow from operating activities category:

- Ratepayers and other reflect a year to date amount of **R2 930.688m (R353.573 million favourable variance)** compared to a year to date target of **R2 577.115m (an over collection of R353.573 million for the period)** According to the entity's cashflow statement they have received R366.949 million more than the projected budget amount;
- Operating grants and subsidies show a year to date amount of **R657.667m** compared to a year to date target of **R463.360million (R194.307million favourable variance)** and
- Capital grants and subsidies show a year to date amount of **R573.310million** compared to a year to date target of **R522.583million (R50.727million favourable variance)**.

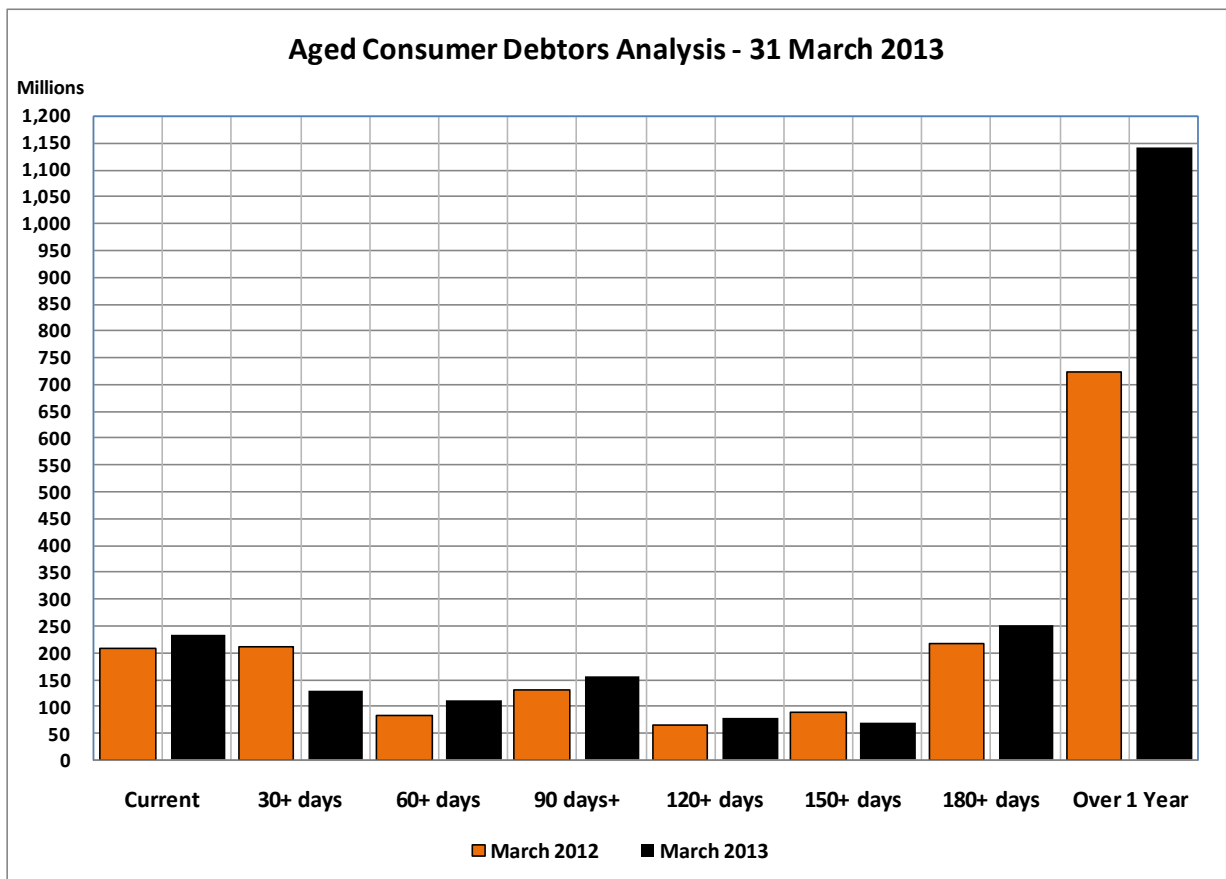
With regard to payments:

- Cash and creditor payments indicate a year to date amount of **R3 228.175million (R405.533million unfavourable variance)** compared to a target of **R2 822.642million** due to over spending during the first nine months of the year. According to the entity's cashflow statement they have spent R442.587 million more than the projected budget amount;

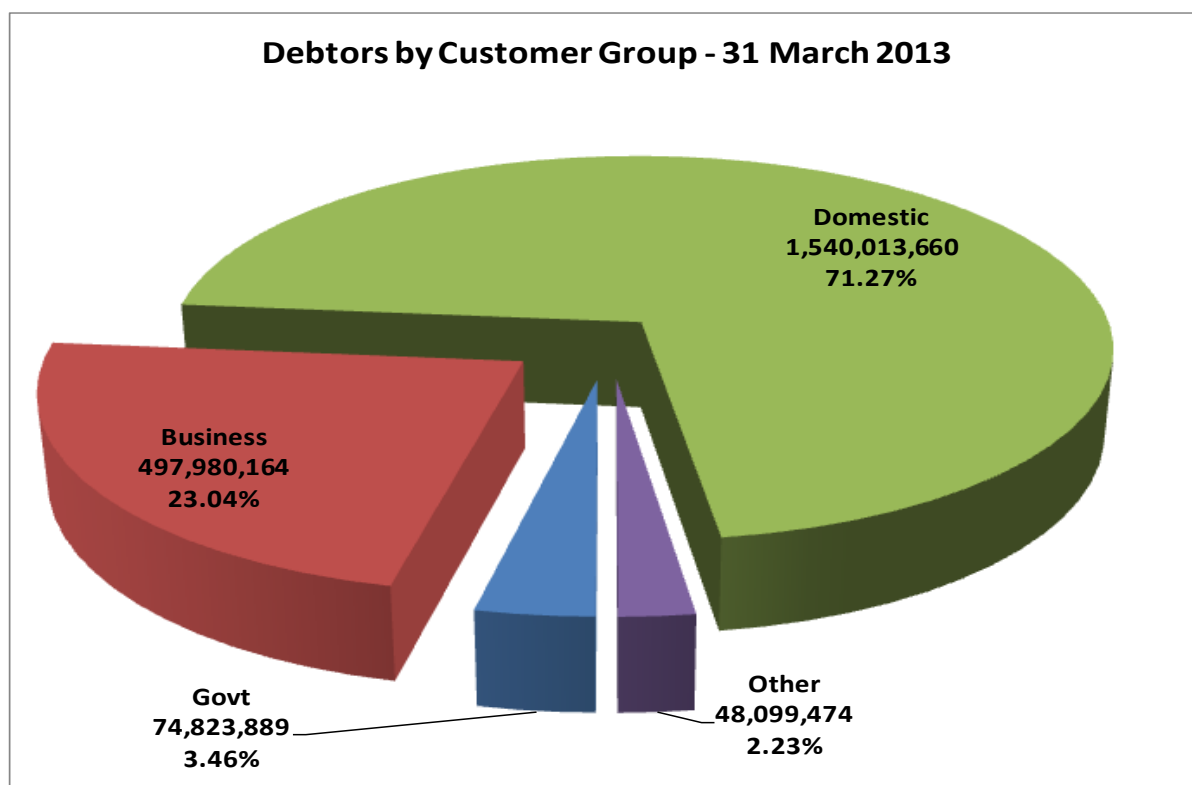
Outstanding Debtors report (Annexure B – Table SC3)

The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type. The summary report indicates that the debtors >90 days balance as at 31 March 2013 amounts to **R1 696.436 million**, excluding R89.3977 million for electricity owned to Centlec and R7.496 million for other departmental charges (February 2013 – **R1 598.414m**), against a total amount of **R2 160.917 million** (February 2013 – **R2 118.375m**) which has increased by R42.542 million.

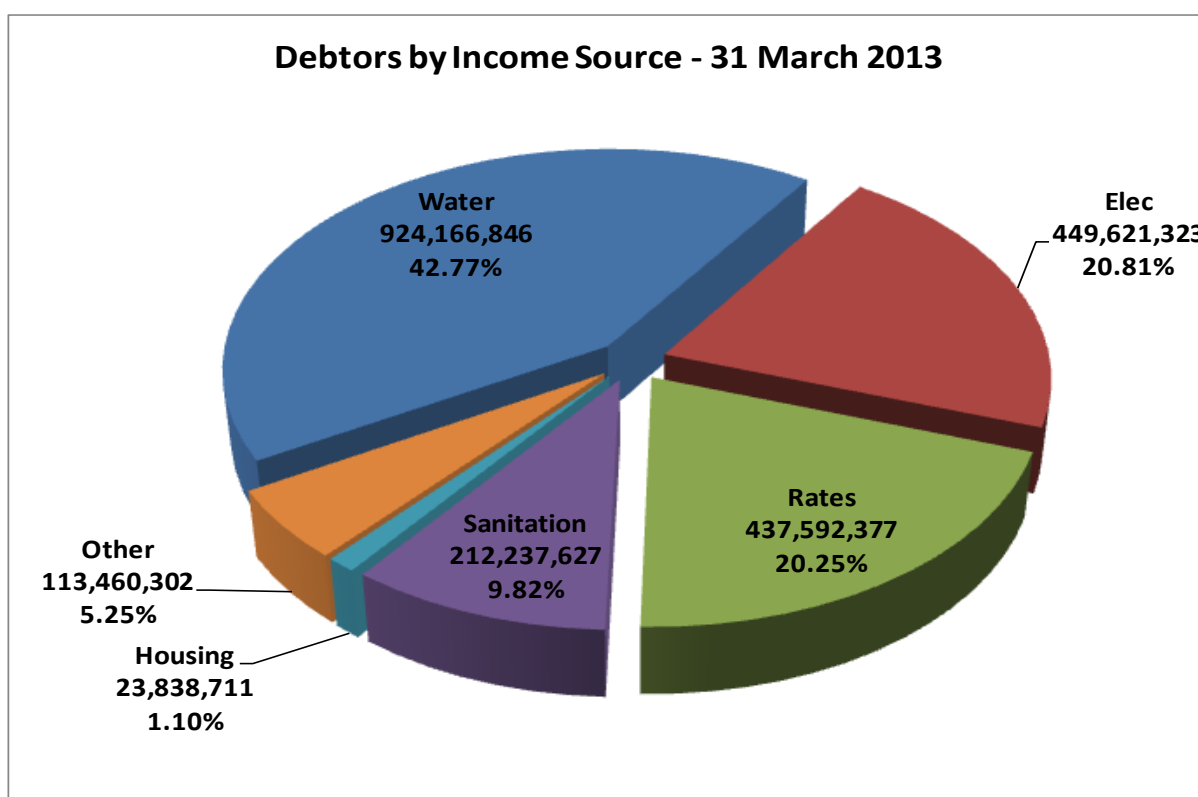
The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of R1 147.893 million (R723.731 million – March 2012) is outstanding in this category, with R904.554 million attributable to households, an increase of R294.967 million from the balance of R609.587 million in March 2012.



The following chart indicates the outstanding debtors per customer group (excluding electricity owned to Centlec and other departmental charges as explained above) .



The following chart indicates the outstanding debtors by income source (excluding electricity owned to Centlec and other departmental charges as explained above).

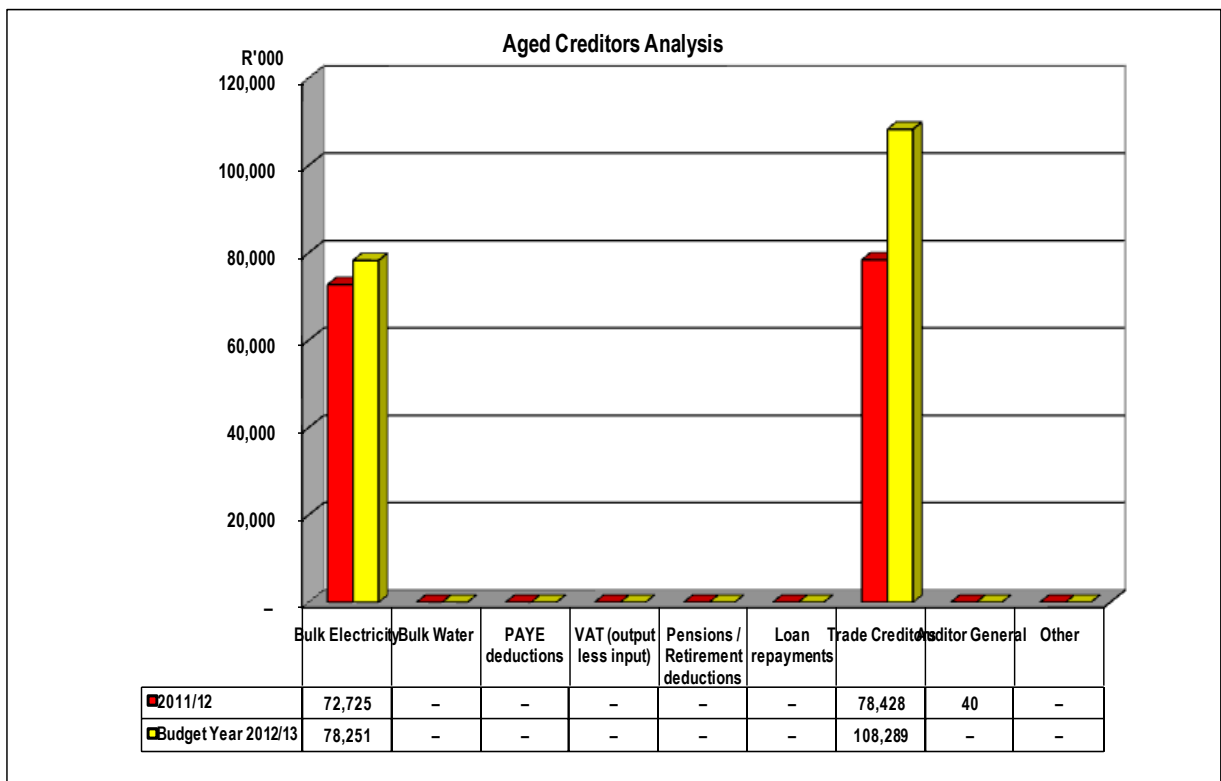


Outstanding Creditors report (Annexure B – Table SC4)

The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. Total creditors amounted to R186.539 million compared to an amount of R147.470

million in February 2013. The increase is in trade creditors that increased with R37.340 million and bulk purchases of electricity which increases with R1.729 million.

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



Key performance indicators (Annexure B – Table SC2)

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

Investment Portfolio (Annexure B – Table SC5)

The table indicates the status of the investment portfolio and detail of the instruments of where the funds are invested, which amounts to **R542.175** million as at 31 March 2013 against **R503.458** million (excluding Centlec's balances) as at 28 February 2013.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 March 2013 indicates various financial risks which require monitoring:

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

As at the end of March 2013 the operating revenue (excluding capital grants) and expenditure actual represented 71.43% and 53.96%, respectively of the annual budget, **against a benchmark of 75%.**- a variance of 3.94% (unfavourable) and 21.04% (favourable) respectively, when compared to the target of 75%. However, considering the under collection of debtors, outstanding creditors and under spending on capital projects and operating expenditure and the equitable share and fuel levy received in advance, expenditure has to be restrained to ensure a positive cash flow.

The actual year to date capital expenditure until 31 March 2013 represents 41.52% when compared to the projection of 75%, a variance of 33.58% for the period.

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

5. KEY MARCH 2013 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

- Human Resources
Not applicable.

- Finances (budget and value for money)

This report is an overview of the financial results for the period ended 31 March 2013, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

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

- Communication

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

- Previous Mayoral Committee Resolutions

Not applicable.

9. CONCLUSION


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

RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 31 March 2013 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

PREPARED BY:


M J KHUNONG
GENERAL MANAGER
FINANCIAL MANAGEMENT

DATE: 2013/04/11

SUBMITTED BY:


E M MOHLAHO
CHIEF FINANCIAL OFFICER

DATE: 2013/4/11

City Manager's quality certification

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

- the preliminary monthly report on the implementation of the budget and financial state affairs of the municipality for the period ending **31 March 2013** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: S. MAZIBUKO

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 16/04/2013

Explanation of legal requirements

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

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

The statement must also include:

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

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

Reporting requirements:

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

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

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

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

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

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 10 April 2013, but with no detail as eluded in this report (Cash flow, bank and cashbook detail and balances, investments, etc.)

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

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

FS000 Mangaung - Contact Information
A. GENERAL INFORMATION

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

e-mail Address

B. CONTACT INFORMATION
Postal address:

P.O. Box	3704
City / Town	Bloemfontein
Postal Code	9300

Street address

Building	Bram Fischer Building
Street No. & Name	5 De Villiers Street
City / Town	Bloemfontein
Postal Code	9301

General Contacts

Telephone number	051 405 8911
Fax number	051 405 8101

C. POLITICAL LEADERSHIP
Speaker:

Name	Mr M A Siyonzana
Telephone number	051 405 8007
Cell number	082 821 9300
Fax number	051 405 8676
E-mail address	mxolisi.siyonzana@mangaung.co.za

Secretary/PA to the Speaker:

Name	Me S B Mncube
Telephone number	051 405 8640
Cell number	082 578 1378
Fax number	051 405 8971
E-mail address	bonga.mncube@mangaung.co.za

Mayor/Executive Mayor:

Name	Mr T M Manyoni
Telephone number	051 405 8015
Cell number	082 334 0919
Fax number	051 405 8663
E-mail address	thabo.manyoni@mangaung.co.za

Secretary/PA to the Mayor/Executive Mayor:

Name	Me P Wesi
Telephone number	051 405 8015
Cell number	082 554 9559
Fax number	051 405 8663
E-mail address	palesa.wesi@mangaung.co.za

Deputy Mayor/Executive Mayor:

Name	Ms C Rampai
Telephone number	051 405 8640
Cell number	083 459 2027
Fax number	051 405 8971
E-mail address	constance.rampai@mangaung.co.za

Secretary/PA to the Deputy Mayor/Executive Mayor:

Name	Ms B A Lefela
Telephone number	051 405 8667
Cell number	083 354 9750
Fax number	051 405 8676
E-mail address	dirontsho.lefela@mangaung.co.za

D. MANAGEMENT LEADERSHIP
Municipal Manager:

Name	Me S M Mazibuko
Telephone number	051 405 8621
Cell number	082 467 9235
Fax number	051 405 8741
E-mail address	sibongile.mazibuko@mangaung.co.za

Secretary/PA to the Municipal Manager:

Name	Sonnet S Piechaczek
Telephone number	051 405 8621
Cell number	
Fax number	051 405 8101
E-mail address	sonnet.piechczek@mangaung.co.za

Chief Financial Officer

Name	Mr E M Mohlahlo
Telephone number	051 405 8625
Cell number	082 413 6113
Fax number	051 405 8787
E-mail address	ernest.mohlahlo@mangaung.co.za

Secretary/PA to the Chief Financial Officer

Name	Me Thando Salemane
Telephone number	051 405 8627
Cell number	072 626 5233
Fax number	051 405 8787
E-mail address	thando.salemane@mangaung.co.za

Official responsible for submitting financial information

Name	Mr E M Mohlahlo
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Cell number	082 413 6113
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E-mail address	ernest.mohlahlo@mangaung.co.za

Official responsible for submitting financial information

Name	Mr Mosala Khunong
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Fax number	051 405 8793
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Official responsible for submitting financial information

Name	Mr Dirk Pelsler
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Cell number	082 463 1158
Fax number	051 405 8793
E-mail address	dirk.pelsler@mangaung.co.za

FS000 Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M09 March

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	463,256	493,976	493,976	43,280	385,547	370,482	15,064	4%	493,976
Service charges	2,129,062	2,400,057	2,541,236	197,371	1,836,426	1,905,927	(69,501)	-4%	2,541,236
Investment revenue	92,387	54,727	258,703	14,204	109,528	194,028	(84,499)	-44%	258,703
Transfers recognised - operational	584,676	651,134	650,329	152,158	610,134	487,747	122,387	25%	650,329
Other own revenue	436,703	749,687	890,236	101,719	511,732	667,677	(155,944)	-23%	890,236
Total Revenue (excluding capital transfers and contributions)	3,706,084	4,349,581	4,834,481	508,731	3,453,367	3,625,861	(172,493)	-5%	4,834,481
Employee costs	860,488	954,589	1,009,431	84,750	781,021	757,073	23,948	3%	1,009,431
Remuneration of Councillors	41,318	46,207	46,207	3,781	32,672	34,655	(1,983)	-6%	46,207
Depreciation & asset impairment	440,206	200,157	335,425	24,191	217,723	251,569	(33,846)	-13%	335,425
Finance charges	56,896	65,664	163,855	857	5,969	122,891	(116,922)	-95%	163,855
Materials and bulk purchases	1,414,208	1,716,985	1,745,593	110,841	1,049,217	1,309,194	(259,978)	-20%	1,745,593
Transfers and grants	80,514	140,289	140,536	71	80,161	105,402	(25,241)	-20%	140,536
Other expenditure	927,623	1,052,423	1,339,574	48,424	413,021	1,004,680	(591,659)	-59%	1,339,574
Total Expenditure	3,821,252	4,176,315	4,780,621	272,916	2,579,785	3,585,465	#####	-28%	4,780,621
Surplus/(Deficit)	(115,169)	173,266	53,860	235,816	873,583	40,395	833,187	2063%	53,860
Transfers recognised - capital	450,845	513,967	696,777	-	-	522,583	(522,583)	-100%	696,777
Contributions & Contributed assets	15,250	24,767	24,767	-	-	18,576	(18,576)	-100%	24,767
Surplus/(Deficit) after capital transfers & contributions	350,927	712,001	775,405	235,816	873,583	581,554	292,029	50%	775,405
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	350,927	712,001	775,405	235,816	873,583	581,554	292,029	50%	775,405
Capital expenditure & funds sources									
Capital expenditure	587,464	753,667	995,070	56,537	413,157	746,303	(333,146)	-45%	995,070
Capital transfers recognised	405,990	513,967	696,777	38,791	324,023	522,583	(198,560)	-38%	696,777
Public contributions & donations	15,250	24,767	24,767	2,691	11,269	18,576	(7,307)	-39%	24,767
Borrowing	80,440	105,885	105,885	9,471	28,256	79,414	(51,158)	-64%	105,885
Internally generated funds	85,785	109,048	167,640	5,585	49,609	125,730	(76,121)	-61%	167,640
Total sources of capital funds	587,464	753,667	995,070	56,537	413,157	746,303	(333,146)	-45%	995,070
Financial position									
Total current assets	1,153,089	845,803	1,241,103		2,091,284				1,241,103
Total non current assets	11,253,771	4,873,053	10,962,124		11,256,499				10,962,124
Total current liabilities	1,340,584	831,569	1,041,782		2,064,560				1,041,782
Total non current liabilities	603,130	817,881	698,311		637,141				698,311
Community wealth/Equity	10,463,146	4,069,406	10,463,134		10,646,082				10,463,134
Cash flows									
Net cash from (used) operating	676,642	758,510	757,030	130,954	930,324	567,773	362,552	64%	757,030
Net cash from (used) investing	(620,524)	(678,265)	(746,303)	(58,493)	(521,078)	(559,727)	38,649	-7%	(746,303)
Net cash from (used) financing	39,178	93,641	71,027	22,098	62,348	53,270	9,077	17%	71,027
Cash/cash equivalents at the month/year end	341,761	305,136	423,516	-	813,355	192,566	620,789	322%	423,516
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	238,875	133,951	117,153	154,834	76,647	68,165	248,897	#####	2,258,391
Creditors Age Analysis									
Total Creditors	107,267	9,966	13,370	55,936	-	-	-	-	186,539

FS000 Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
Governance and administration	1,492,623	2,094,853	2,512,337	266,789	1,337,887	1,884,253	(546,367)	-29%	2,512,337
Executive and council	-	1,470	1,470	-	-	1,102	(1,102)	-100%	1,470
Budget and treasury office	1,476,976	2,065,865	2,484,550	266,514	1,329,621	1,863,412	(533,791)	-29%	2,484,550
Corporate services	15,647	27,518	26,318	275	8,266	19,738	(11,473)	-58%	26,318
Community and public safety	192,473	31,812	27,092	1,055	11,534	20,319	(8,785)	-43%	27,092
Community and social services	5,490	8,997	5,276	340	3,721	3,957	(236)	-6%	5,276
Sport and recreation	-	531	531	48	475	398	77	19%	531
Public safety	4,070	7,591	6,591	249	3,458	4,944	(1,486)	-30%	6,591
Housing	182,913	14,376	14,376	418	3,877	10,782	(6,905)	-64%	14,376
Health	1	318	318	-	3	238	(235)	-99%	318
Economic and environmental services	6,259	21,523	7,553	347	5,376	5,665	(289)	-5%	7,553
Planning and development	5,411	5,373	5,373	269	3,585	4,030	(445)	-11%	5,373
Road transport	783	1,975	1,975	70	1,676	1,481	195	13%	1,975
Environmental protection	65	14,175	205	8	115	154	(39)	-26%	205
Trading services	2,463,150	2,719,228	2,990,062	238,891	2,083,994	2,242,547	(158,553)	-7%	2,990,062
Electricity	1,508,656	1,854,328	2,125,162	134,260	1,376,830	1,593,872	(217,042)	-14%	2,125,162
Water	605,846	610,174	610,174	65,011	470,073	457,630	12,443	3%	610,174
Waste water management	343,364	134,242	134,242	12,850	107,528	100,681	6,847	7%	134,242
Waste management	5,284	120,485	120,485	26,770	129,562	90,364	39,199	43%	120,485
Other	17,674	20,900	18,981	1,650	14,578	14,236	342	2%	18,981
Total Revenue - Standard	4,172,179	4,888,315	5,556,026	508,731	3,453,367	4,167,019	(713,652)	-17%	5,556,026
Expenditure - Standard									
Governance and administration	1,054,990	1,166,500	1,249,908	48,403	586,090	937,431	(351,341)	-37%	1,249,908
Executive and council	112,221	236,363	240,591	14,537	144,348	180,443	(36,095)	-20%	240,591
Budget and treasury office	828,321	662,142	738,343	14,069	236,897	553,757	(316,860)	-57%	738,343
Corporate services	114,448	267,995	270,974	19,796	204,845	203,231	1,614	1%	270,974
Community and public safety	283,949	317,651	345,943	25,126	216,322	259,457	(43,136)	-17%	345,943
Community and social services	100,702	98,899	112,075	7,247	66,887	84,056	(17,170)	-20%	112,075
Sport and recreation	5,880	4,439	4,234	185	1,727	3,176	(1,449)	-46%	4,234
Public safety	134,104	168,163	177,505	14,004	115,775	133,128	(17,353)	-13%	177,505
Housing	38,894	36,165	41,686	2,879	25,168	31,264	(6,096)	-19%	41,686
Health	4,370	9,985	10,444	812	6,765	7,833	(1,068)	-14%	10,444
Economic and environmental services	652,537	279,065	389,668	25,402	205,904	292,251	(86,346)	-30%	389,668
Planning and development	68,766	77,737	72,210	2,920	28,249	54,158	(25,908)	-48%	72,210
Road transport	565,959	185,093	301,605	21,100	167,056	226,204	(59,147)	-26%	301,605
Environmental protection	17,812	16,234	15,852	1,382	10,599	11,889	(1,291)	-11%	15,852
Trading services	1,814,889	2,398,893	2,777,546	172,905	1,560,470	2,083,159	(522,690)	-25%	2,777,546
Electricity	1,158,684	1,656,949	1,931,669	102,851	985,742	1,448,751	(463,009)	-32%	1,931,669
Water	412,423	518,065	585,214	49,527	402,250	438,910	(36,660)	-8%	585,214
Waste water management	130,995	116,246	150,403	12,357	103,022	112,802	(9,780)	-9%	150,403
Waste management	112,787	107,633	110,261	8,170	69,456	82,696	(13,240)	-16%	110,261
Other	14,890	14,206	17,556	1,080	10,999	13,167	(2,168)	-16%	17,556
Total Expenditure - Standard	3,821,255	4,176,315	4,780,621	272,916	2,579,785	3,585,465	#####	-28%	4,780,621
Surplus/ (Deficit) for the year	350,924	712,001	775,405	235,816	873,583	581,554	292,029	50%	775,405

FS000 Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
Municipal governance and administration	1,492,623	2,094,853	2,512,337	266,789	1,337,887	1,884,253	(546,367)	-29.00%	2,512,337
Executive and council	-	1,470	1,470	-	-	1,102	(1,102)	-100.00%	1,470
Mayor and Council	-	1,470	1,470	-	-	1,102	(1,102)	-100.00%	1,470
Municipal Manager	-	-	-	-	-	-	-	-	-
Budget and treasury office	1,476,976	2,065,865	2,484,550	266,514	1,329,621	1,863,412	(533,791)	-28.65%	2,484,550
Corporate services	15,647	27,518	26,318	275	8,266	19,738	(11,473)	-58.12%	26,318
Human Resources	4,061	5,222	5,222	(156)	3,498	3,916	(419)	-10.69%	5,222
Information Technology	14	118	118	-	-	89	(89)	-100.00%	118
Property Services	11,572	19,008	19,008	394	4,183	14,256	(10,074)	-70.66%	19,008
Other Admin	3,169	3,169	1,969	37	585	1,477	(891)	-60.36%	1,969
Community and public safety	192,473	31,812	27,092	1,055	11,534	20,319	(8,785)	-43.24%	27,092
Community and social services	5,490	8,997	5,276	340	3,721	3,957	(236)	-5.95%	5,276
Libraries and Archives	191	264	264	11	110	198	(88)	-44.45%	264
Museums & Art Galleries etc	15	11	11	-	12	8	4	42.97%	11
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	1,544	6,511	3,427	85	1,546	2,570	(1,024)	-39.83%	3,427
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	966	-	-	-	-	-	-	-	-
Other Social	2,774	2,210	1,574	244	2,053	1,180	873	73.91%	1,574
Sport and recreation	-	531	531	48	475	398	77	19.32%	531
Public safety	4,070	7,591	6,591	249	3,458	4,944	(1,486)	-30.06%	6,591
Police	3,410	6,976	5,976	200	2,621	4,482	(1,861)	-41.52%	5,976
Fire	585	616	616	50	681	462	219	47.51%	616
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	155	-	155	#DIV/0!	-
Other	75	-	-	-	-	-	-	-	-
Housing	182,913	14,376	14,376	418	3,877	10,782	(6,905)	-64.04%	14,376
Health	1	318	318	-	3	238	(235)	-98.86%	318
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	1	318	318	-	3	238	(235)	-98.86%	318
Economic and environmental services	6,259	21,523	7,553	347	5,376	5,665	(289)	-5.11%	7,553
Planning and development	5,411	5,373	5,373	269	3,585	4,030	(445)	-11.04%	5,373
Economic Development/Planning	1,628	442	442	16	145	331	(186)	-56.28%	442
Town Planning/Building enforcement	3,783	4,932	4,932	253	3,440	3,699	(259)	-6.99%	4,932
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	783	1,975	1,975	70	1,676	1,481	195	13.17%	1,975
Roads	12	1,095	1,095	-	1,098	821	277	33.74%	1,095
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	770	880	880	70	578	660	(82)	-12.42%	880
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Environmental protection	65	14,175	205	8	115	154	(39)	-25.57%	205
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	65	14,175	205	8	115	154	(39)	-25.57%	205
Trading services	2,463,150	2,719,228	2,990,062	238,891	2,083,994	2,242,547	(158,553)	-7.07%	2,990,062
Electricity	1,508,656	1,854,328	2,125,162	134,260	1,376,830	1,593,872	(217,042)	-13.62%	2,125,162
Electricity Distribution	1,508,656	1,854,328	2,125,162	134,260	1,376,830	1,593,872	(217,042)	-13.62%	2,125,162
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	605,846	610,174	610,174	65,011	470,073	457,630	12,443	2.72%	610,174
Water Distribution	605,846	610,174	610,174	65,011	470,073	457,630	12,443	2.72%	610,174
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	343,364	134,242	134,242	12,850	107,528	100,681	6,847	6.80%	134,242
Sewerage	343,364	134,242	134,242	12,850	107,528	100,681	6,847	6.80%	134,242
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	5,284	120,485	120,485	26,770	129,562	90,364	39,199	43.38%	120,485
Solid Waste	5,284	120,485	120,485	26,770	129,562	90,364	39,199	43.38%	120,485
Other	17,674	20,900	18,981	1,650	14,578	14,236	342	2.40%	18,981
Air Transport	382	339	339	37	314	254	60	23.68%	339
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	12	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	17,280	20,561	18,642	1,612	14,263	13,981	282	2.02%	18,642
Total Revenue - Standard	4,172,179	4,888,315	5,556,026	508,731	3,453,367	4,167,019	(713,652)	-17.13%	5,556,026

FS000 Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure - Standard									
Municipal governance and administration	1,054,990	1,166,500	1,249,908	48,403	586,090	937,431	(351,341)	-37.48%	1,249,908
Executive and council	112,221	236,363	240,591	14,537	144,348	180,443	(36,095)	-20.00%	240,591
Mayor and Council	105,459	226,841	231,051	14,036	138,917	173,288	(34,372)	-19.83%	231,051
Municipal Manager	6,762	9,522	9,539	502	5,431	7,155	(1,724)	-24.10%	9,539
Budget and treasury office	828,321	662,142	738,343	14,069	236,897	553,757	(316,860)	-57.22%	738,343
Corporate services	114,448	267,995	270,974	19,796	204,845	203,231	1,614	0.79%	270,974
Human Resources	30,836	39,539	40,334	2,933	27,934	30,250	(2,317)	-7.66%	40,334
Information Technology	55,651	74,923	71,050	2,962	42,409	53,288	(10,878)	-20.41%	71,050
Property Services	27,961	64,443	62,953	3,565	30,781	47,215	(16,434)	-34.81%	62,953
Other Admin	-	89,090	96,637	10,336	103,720	72,478	31,242	43.11%	96,637
Community and public safety	283,949	317,651	345,943	25,126	216,322	259,457	(43,136)	-16.63%	345,943
Community and social services	100,702	98,899	112,075	7,247	66,887	84,056	(17,170)	-20.43%	112,075
Libraries and Archives	14,980	17,698	19,452	1,209	10,955	14,589	(3,634)	-24.91%	19,452
Museums & Art Galleries etc	1,291	1,532	1,496	105	1,012	1,122	(110)	-9.83%	1,496
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	16,171	15,662	17,551	1,450	12,142	13,163	(1,021)	-7.76%	17,551
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	35,748	-	-	-	-	-	-	-	-
Other Social	32,512	64,007	73,576	4,483	42,778	55,182	(12,404)	-22.48%	73,576
Sport and recreation	5,880	4,439	4,234	185	1,727	3,176	(1,449)	-45.62%	4,234
Public safety	134,104	168,163	177,505	14,004	115,775	133,128	(17,353)	-13.03%	177,505
Police	79,243	103,171	110,018	9,840	73,293	82,513	(9,221)	-11.17%	110,018
Fire	45,161	50,750	52,263	3,898	36,769	39,197	(2,429)	-6.20%	52,263
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	10,699	3,533	84	3,822	2,650	1,173	44.25%	3,533
Other	9,699	3,543	11,690	181	1,891	8,768	(6,876)	-78.43%	11,690
Housing	38,894	36,165	41,686	2,879	25,168	31,264	(6,096)	-19.50%	41,686
Health	4,370	9,985	10,444	812	6,765	7,833	(1,068)	-13.63%	10,444
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	4,370	9,985	10,444	812	6,765	7,833	(1,068)	-13.63%	10,444
Economic and environmental services	652,537	279,065	389,668	25,402	205,904	292,251	(86,346)	-29.55%	389,668
Planning and development	68,766	77,737	72,210	2,920	28,249	54,158	(25,908)	-47.84%	72,210
Economic Development/Planning	30,490	25,231	23,091	910	9,394	17,318	(7,924)	-45.76%	23,091
Town Planning/Building enforcement	38,276	52,506	49,119	2,009	18,855	36,840	(17,984)	-48.82%	49,119
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	565,959	185,093	301,605	21,100	167,056	226,204	(59,147)	-26.15%	301,605
Roads	564,323	183,673	300,253	21,016	166,131	225,189	(59,059)	-26.23%	300,253
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	1,636	1,420	1,352	84	926	1,014	(89)	-8.76%	1,352
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Environmental protection	17,812	16,234	15,852	1,382	10,599	11,889	(1,291)	-10.85%	15,852
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	17,812	16,234	15,852	1,382	10,599	11,889	(1,291)	-10.85%	15,852
Trading services	1,814,889	2,398,893	2,777,546	172,905	1,560,470	2,083,159	(522,690)	-25.09%	2,777,546
Electricity	1,158,684	1,656,949	1,931,669	102,851	985,742	1,448,751	(463,009)	-31.96%	1,931,669
Electricity Distribution	1,158,684	1,649,546	1,924,266	102,301	976,841	1,443,199	(466,359)	-32.31%	1,924,266
Electricity Generation	0	7,403	7,403	550	8,901	5,552	3,349	60.32%	7,403
Water	412,423	518,065	585,214	49,527	402,250	438,910	(36,660)	-8.35%	585,214
Water Distribution	412,423	518,065	585,214	49,527	402,250	438,910	(36,660)	-8.35%	585,214
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	130,995	116,246	150,403	12,357	103,022	112,802	(9,780)	-8.67%	150,403
Sewerage	130,995	116,246	150,403	12,357	103,022	112,802	(9,780)	-8.67%	150,403
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	112,787	107,633	110,261	8,170	69,456	82,696	(13,240)	-16.01%	110,261
Solid Waste	112,787	107,633	110,261	8,170	69,456	82,696	(13,240)	-16.01%	110,261
Other	14,890	14,206	17,556	1,080	10,999	13,167	(2,168)	-16.46%	17,556
Air Transport	184	345	344	1	79	258	(179)	-69.25%	344
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	4,706	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	10,000	13,861	17,212	1,079	10,920	12,909	(1,989)	-15.41%	17,212
Total Expenditure - Standard	3,821,255	4,176,315	4,780,621	272,916	2,579,785	3,585,465	(1,005,681)	-28.05%	4,780,621
Surplus/ (Deficit) for the year	350,924	712,001	775,405	235,816	873,583	581,554	292,029	50.22%	775,405

FS000 Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	29	2	2	-	0	1	(1)	-95.0%	2
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	6,034	10,164	8,964	(88)	4,363	6,723	(2,360)	-35.1%	8,964
Vote 4 - Finance	670,438	961,591	1,035,911	162,483	900,391	776,934	123,458	15.9%	1,035,911
Vote 5 - Social Services	7,729	32,546	13,855	752	8,509	10,392	(1,883)	-18.1%	13,855
Vote 6 - Planning	9,341	5,373	5,373	269	3,585	4,030	(445)	-11.0%	5,373
Vote 7 - Human Settlement and Housing	95,243	31,793	31,793	781	7,777	23,845	(16,067)	-67.4%	31,793
Vote 8 - Fresh Produce Market	17,280	20,561	18,642	1,612	14,263	13,981	282	2.0%	18,642
Vote 9 - Engineering Services	346,476	256,040	256,040	39,620	238,190	192,030	46,160	24.0%	256,040
Vote 10 - Water Services	605,846	610,174	610,174	65,011	470,073	457,630	12,443	2.7%	610,174
Vote 11 - Miscellaneous Services	1,024,899	1,105,739	1,450,103	104,031	429,230	1,087,578	(658,348)	-60.5%	1,450,103
Vote 12 - Regional Operations	9,261	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	5	5	-	-	4	(4)	-100.0%	5
Vote 14 - Electricity - Centlec (Soc) Ltd	1,379,603	1,854,328	2,125,162	134,260	1,376,985	1,593,872	(216,887)	-13.6%	2,125,162
	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	4,172,179	4,888,315	5,556,026	508,731	3,453,367	4,167,019	(713,652)	-17.1%	5,556,026
Expenditure by Vote									
Vote 1 - City Manager	93,036	43,788	44,882	2,096	22,846	33,661	(10,815)	-32.1%	44,882
Vote 2 - Executive Mayor	-	134,047	139,337	9,005	87,516	104,503	(16,987)	-16.3%	139,337
Vote 3 - Corporate Services	169,952	206,889	217,592	13,013	134,087	163,194	(29,107)	-17.8%	217,592
Vote 4 - Finance	10,157	133,283	143,036	9,080	97,714	107,277	(9,562)	-8.9%	143,036
Vote 5 - Social Services	180,205	288,852	310,311	23,500	198,807	232,733	(33,927)	-14.6%	310,311
Vote 6 - Planning	57,617	85,190	79,597	3,567	34,063	59,697	(25,634)	-42.9%	79,597
Vote 7 - Human Settlement and Housing	15,519	80,507	77,514	3,893	37,733	58,136	(20,403)	-35.1%	77,514
Vote 8 - Fresh Produce Market	12,942	13,861	17,212	1,079	10,920	12,909	(1,989)	-15.4%	17,212
Vote 9 - Engineering Services	87,003	429,750	583,221	47,960	402,259	437,416	(35,157)	-8.0%	583,221
Vote 10 - Water Services	351,537	518,065	585,214	49,527	402,250	438,910	(36,660)	-8.4%	585,214
Vote 11 - Miscellaneous Services	719,546	536,581	612,829	5,746	145,259	459,622	(314,363)	-68.4%	612,829
Vote 12 - Regional Operations	628,317	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	37,852	38,208	1,514	16,766	28,656	(11,890)	-41.5%	38,208
Vote 14 - Electricity - Centlec (Soc) Ltd	1,495,422	1,667,649	1,931,669	102,935	989,564	1,448,751	(459,187)	-31.7%	1,931,669
	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	3,821,252	4,176,315	4,780,621	272,916	2,579,785	3,585,465	#####	-28.0%	4,780,621
Surplus/ (Deficit) for the year	350,927	712,001	775,405	235,816	873,583	581,554	292,029	50.2%	775,405

FS000 Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	463,256	493,976	493,976	43,280	385,547	370,482	15,064	4%	493,976
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1,507,824	1,690,563	1,831,742	131,638	1,284,490	1,373,806	(89,316)	-7%	1,831,742
Service charges - water revenue	447,910	543,286	543,286	48,340	402,394	407,465	(5,071)	-1%	543,286
Service charges - sanitation revenue	168,086	132,361	132,361	12,250	106,515	99,271	7,244	7%	132,361
Service charges - refuse revenue	5,241	33,847	33,847	5,143	43,027	25,385	17,642	69%	33,847
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	106,107	24,793	22,663	1,178	10,658	16,997	(6,339)	-37%	22,663
Interest earned - external investments	16,530	31,717	34,017	2,609	20,143	25,513	(5,369)	-21%	34,017
Interest earned - outstanding debtors	75,858	23,010	224,686	11,594	89,385	168,515	(79,130)	-47%	224,686
Dividends received	-	-	-	-	-	-	-	-	-
Fines	2,885	5,063	4,063	178	2,390	3,047	(657)	-22%	4,063
Licences and permits	351	766	797	33	326	597	(272)	-45%	797
Agency services	-	3,527	3,527	-	-	2,646	(2,646)	-100%	3,527
Transfers recognised - operational	584,676	651,134	650,329	152,158	610,134	487,747	122,387	25%	650,329
Other revenue	229,752	715,498	859,146	100,330	498,358	644,360	(146,002)	-23%	859,146
Gains on disposal of PPE	97,608	40	40	-	-	30	(30)	-100%	40
Total Revenue (excluding capital transfers and contributions)	3,706,084	4,349,581	4,834,481	508,731	3,453,367	3,625,861	(172,493)	-5%	4,834,481
Expenditure By Type									
Employee related costs	860,488	954,589	1,009,431	84,750	781,021	757,073	23,948	3%	1,009,431
Remuneration of councillors	41,318	46,207	46,207	3,781	32,672	34,655	(1,983)	-6%	46,207
Debt impairment	439,553	142,989	142,989	8,683	78,151	107,242	(29,091)	-27%	142,989
Depreciation & asset impairment	440,206	200,157	335,425	24,191	217,723	251,569	(33,846)	-13%	335,425
Finance charges	56,896	65,664	163,855	857	5,969	122,891	(116,922)	-95%	163,855
Bulk purchases	1,236,265	1,478,735	1,478,735	99,214	967,464	1,109,051	(141,587)	-13%	1,478,735
Other materials	177,943	238,250	266,857	11,628	81,752	200,143	(118,391)	-59%	266,857
Contracted services	129,703	180,438	321,598	20,703	130,574	241,198	(110,624)	-46%	321,598
Transfers and grants	80,514	140,289	140,536	71	80,161	105,402	(25,241)	-24%	140,536
Other expenditure	358,364	728,996	874,987	19,038	204,296	656,240	(451,944)	-69%	874,987
Loss on disposal of PPE	3	-	-	-	-	-	-	-	-
Total Expenditure	3,821,252	4,176,315	4,780,621	272,916	2,579,785	3,585,465	(1,005,681)	-28%	4,780,621
Surplus/(Deficit)	(115,169)	173,266	53,860	235,816	873,583	40,395	833,187	0	53,860
Transfers recognised - capital	450,845	513,967	696,777	-	-	522,583	(522,583)	(0)	696,777
Contributions recognised - capital	15,250	24,767	24,767	-	-	18,576	(18,576)	(0)	24,767
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & Taxation	350,927	712,001	775,405	235,816	873,583	581,554			775,405
Surplus/(Deficit) after taxation	350,927	712,001	775,405	235,816	873,583	581,554			775,405
Attributable to minorities	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	350,927	712,001	775,405	235,816	873,583	581,554			775,405
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	350,927	712,001	775,405	235,816	873,583	581,554			775,405

FS000 Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M09
March

Vote Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - City Manager	3,539	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	7,500	25,073	211	5,454	18,804	(13,351)	-71%	25,073
Vote 4 - Finance	3,663	5,600	3,180	-	2,012	2,385	(373)	-16%	3,180
Vote 5 - Social Services	-	8,500	14,000	-	3,447	10,500	(7,053)	-67%	14,000
Vote 6 - Planning	-	-	-	-	-	-	-	-	-
Vote 7 - Human Settlement and Housing	-	6,500	6,500	-	-	4,875	(4,875)	-100%	6,500
Vote 8 - Fresh Produce Market	-	-	-	-	-	-	-	-	-
Vote 9 - Engineering Services	78,301	180,810	183,737	1,400	34,123	137,803	(103,680)	-75%	183,737
Vote 10 - Water Services	69,060	112,751	143,557	2,755	55,812	107,668	(51,855)	-48%	143,557
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	1,306	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	100,144	179,831	179,831	14,529	107,968	134,873	(26,905)	-20%	179,831
0	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	256,013	501,492	555,877	18,896	208,815	416,908	(208,093)	-50%	555,877
Single Year expenditure appropriation									
Vote 1 - City Manager	18	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	19,499	11,500	30,633	36	9,966	22,975	(13,009)	-57%	30,633
Vote 4 - Finance	267	1,000	400	-	-	300	(300)	-100%	400
Vote 5 - Social Services	14,239	13,350	21,273	-	4,146	15,955	(11,808)	-74%	21,273
Vote 6 - Planning	35,159	55,187	52,059	11,364	14,345	39,044	(24,699)	-63%	52,059
Vote 7 - Human Settlement and Housing	330	23,500	26,247	54	8,171	19,685	(11,514)	-58%	26,247
Vote 8 - Fresh Produce Market	1,569	-	828	-	-	621	(621)	-100%	828
Vote 9 - Engineering Services	199,589	116,142	261,149	17,770	121,012	195,861	(74,849)	-38%	261,149
Vote 10 - Water Services	10,771	26,560	35,950	7,338	44,741	26,962	17,779	66%	35,950
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	14,446	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	35,564	4,936	10,654	1,080	1,960	7,991	(6,031)	-75%	10,654
0	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	331,451	252,175	439,193	37,641	204,342	329,395	(125,053)	-38%	439,193
Total Capital Expenditure	587,464	753,667	995,070	56,537	413,157	746,303	(333,146)	-45%	995,070
Capital Expenditure - Standard Classification									
Governance and administration	36,670	49,548	80,554	12	19,502	60,416	(40,914)	-68%	80,554
Executive and council	3,557	-	-	-	-	-	-	-	-
Budget and treasury office	-	6,600	3,580	-	2,012	2,685	(673)	-25%	3,580
Corporate services	33,113	42,948	76,974	12	17,490	57,731	(40,240)	-70%	76,974
Community and public safety	27,328	53,350	67,211	288	13,693	50,408	(36,715)	-73%	67,211
Community and social services	13,579	-	135	-	-	101	(101)	-100%	135
Sport and recreation	-	33,350	51,576	235	7,271	38,682	(31,411)	-81%	51,576
Public safety	13,418	3,500	7,000	-	2,985	5,250	(2,265)	-43%	7,000
Housing	330	16,500	8,500	54	3,437	6,375	(2,938)	-46%	8,500
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	184,836	184,345	295,163	20,754	129,980	221,373	(91,392)	-41%	295,163
Planning and development	26,038	55,187	52,059	11,364	14,345	39,044	(24,699)	-63%	52,059
Road transport	157,977	129,159	237,605	9,390	115,635	178,203	(62,569)	-35%	237,605
Environmental protection	820	-	5,500	-	-	4,125	(4,125)	-100%	5,500
Trading services	336,441	466,424	551,313	35,482	249,981	413,485	(163,504)	-40%	551,313
Electricity	135,708	184,767	190,485	15,609	109,927	142,864	(32,937)	-23%	190,485
Water	79,831	139,311	179,507	10,093	100,554	134,630	(34,076)	-25%	179,507
Waste water management	119,553	129,936	162,329	8,240	33,332	121,747	(88,415)	-73%	162,329
Waste management	1,348	12,410	18,992	1,540	6,168	14,244	(8,076)	-57%	18,992
Other	2,191	-	828	-	-	621	(621)	-100%	828
Total Capital Expenditure - Standard Classification	587,464	753,667	995,070	56,537	413,157	746,303	(333,146)	-45%	995,070
Funded by:									
National Government	405,990	510,967	680,606	36,257	315,523	510,455	(194,931)	-38%	680,606
Provincial Government	-	3,000	9,243	2,533	7,606	6,932	674	10%	9,243
District Municipality	-	-	5,500	-	-	4,125	(4,125)	-100%	5,500
Other transfers and grants	-	-	1,428	-	894	1,071	(177)	-17%	1,428
Transfers recognised - capital	405,990	513,967	696,777	38,791	324,023	522,583	(198,560)	-38%	696,777
Public contributions & donations	15,250	24,767	24,767	2,691	11,269	18,576	(7,307)	-39%	24,767
Borrowing	80,440	105,885	105,885	9,471	28,256	79,414	(51,158)	-64%	105,885
Internally generated funds	85,785	109,048	167,640	5,585	49,609	125,730	(76,121)	-61%	167,640
Total Capital Funding	587,464	753,667	995,070	56,537	413,157	746,303	(333,146)	-45%	995,070

FS000 Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M09 March

Description	2011/12	Budget Year 2012/13			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	211,264	22,956	117,820	271,180	117,820
Call investment deposits	130,498	282,180	305,696	542,175	305,696
Consumer debtors	448,775	354,286	620,789	1,165,126	620,789
Other debtors	314,900	129,003	138,297	43,232	138,297
Current portion of long-term receivables	489	16,339	17,156	13,420	17,156
Inventory	47,164	41,040	41,346	56,151	41,346
Total current assets	1,153,089	845,803	1,241,103	2,091,284	1,241,103
Non current assets					
Long-term receivables	-	2,255	2,368	13,968	2,368
Investments	15,215	12	24	14	24
Investment property	1,344,209	43,722	1,344,209	-	1,344,209
Investments in Associate	-	-	-	-	-
Property, plant and equipment	9,786,997	4,813,650	9,601,857	11,242,517	9,601,857
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	18,462	13,414	13,667	-	13,667
Other non-current assets	88,888	-	-	-	-
Total non current assets	11,253,771	4,873,053	10,962,124	11,256,499	10,962,124
TOTAL ASSETS	12,406,860	5,718,856	12,203,228	13,347,783	12,203,228
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	4,402	18,504	4,402	23,746	4,402
Consumer deposits	78,508	85,176	84,842	80,086	84,842
Trade and other payables	1,257,674	727,889	952,538	1,960,728	952,538
Provisions	-	-	-	-	-
Total current liabilities	1,340,584	831,569	1,041,782	2,064,560	1,041,782
Non current liabilities					
Borrowing	57,686	253,814	126,461	94,984	126,461
Provisions	545,444	564,066	571,850	542,157	571,850
Total non current liabilities	603,130	817,881	698,311	637,141	698,311
TOTAL LIABILITIES	1,943,714	1,649,449	1,740,093	2,701,701	1,740,093
NET ASSETS	10,463,146	4,069,406	10,463,134	10,646,082	10,463,134
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	7,683,668	2,572,969	7,683,668	9,884,083	7,683,668
Reserves	2,779,477	1,496,438	2,779,466	761,999	2,779,466
TOTAL COMMUNITY WEALTH/EQUITY	10,463,146	4,069,406	10,463,134	10,646,082	10,463,134

FS000 Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M09 March

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	2,944,968	3,240,690	3,436,153	385,855	2,930,688	2,577,115	353,573	14%	3,436,153
Government - operating	584,676	651,134	617,813	152,158	657,667	463,360	194,307	42%	617,813
Government - capital	450,845	513,967	696,777	11,206	573,310	522,583	50,727	10%	696,777
Interest	92,387	52,656	56,680	316	4,137	42,510	(38,372)	-90%	56,680
Dividends		-	-	-	-	-	-		
Payments									
Suppliers and employees	(3,175,991)	(3,497,849)	(3,763,523)	(417,690)	(3,228,175)	(2,822,642)	405,533	-14%	(3,763,523)
Finance charges	(139,731)	(61,799)	(163,855)	(857)	(5,969)	(122,891)	(116,922)	95%	(163,855)
Transfers and Grants	(80,514)	(140,289)	(123,015)	(33)	(1,334)	(92,261)	(90,928)	99%	(123,015)
NET CASH FROM/(USED) OPERATING ACTIVITIES	676,642	758,510	757,030	130,954	930,324	567,773	362,552	64%	757,030
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		36	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	2,201	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-
Payments									
Capital assets	(622,725)	(678,300)	(746,303)	(58,493)	(521,078)	(559,727)	(38,649)	7%	(746,303)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(620,524)	(678,265)	(746,303)	(58,493)	(521,078)	(559,727)	(38,649)	7%	(746,303)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	39,740	105,885	79,414	22,362	60,518	59,560	958	2%	79,414
Increase (decrease) in consumer deposits	(562)	1,255	5,113	171	5,655	3,835	1,820	47%	5,113
Payments									
Repayment of borrowing		(13,500)	(13,500)	(435)	(3,826)	(10,125)	(6,299)	62%	(13,500)
NET CASH FROM/(USED) FINANCING ACTIVITIES	39,178	93,641	71,027	22,098	62,348	53,270	(9,077)	-17%	71,027
NET INCREASE/ (DECREASE) IN CASH HELD	95,295	173,886	81,755	94,560	471,594	61,316			81,755
Cash/cash equivalents at beginning:	246,466	131,250	341,761		341,761	131,250			341,761
Cash/cash equivalents at month/year end:	341,761	305,136	423,516		813,355	192,566			423,516

FS000 Mangaung - Supporting Table SC1 Material variance explanations - M09 March

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property Rates	15,064	On target	No remedial steps required
Electricity Revenue	(89,316)	Seasonal fluctuation	No remedial steps required
Water Revenue	(5,071)	On target, seasonal fluctuation	No remedial steps required
Sanitation Revenue	7,244	On target	No remedial steps required
Refuse removal	17,642	On target	No remedial steps required
Rental of Facilities and Equipment	(6,339)	Low demand	
Interest earned - external investments	(5,369)	Low investment balance and interest rate	No remedial steps required
Interest earned -outstanding deblors	(79,130)	Over budgeted	
Fines	(657)	Less traffic fines collected	
Other Revenue	(146,002)	Less collected on various revenue items and non cash as well as GRAP issues only accounted for at year end	
Transfers recognised - operational	122,387	Equitable share received in advance	No remedial steps required
Expenditure By Type			
Employee related cost	23,948	Entity salaries duplicated	To be rectified by entity
Depreciation and asset impairment	(33,846)	Slow and under spending of capital projects	
Debt impairment	(29,091)	Impairment not accrued by Centlec	To be rectified by entity
Bulk Purchases	(141,587)	Seasonal fluctuation and outstanding electricity account	No remedial steps required
Finance charges	(116,922)	New external loan not yet taken up in full and only payable in December 2012 and June 2013 and slow spending	No remedial steps required
Other materials (Repairs and maintenance)	(118,391)	Under and slow spending and implementation of projects	There is a need to accelerate this spending
Contracted services	(110,624)	Under spending	Will be rectified through the adjustments budget
Transfers and Grants	(25,241)	Grants to Centlec not yet recognised	
Other expenditure	(451,944)	Under spending and GRAP related issues only accounted for at year end	
Capital Expenditure			
Capital Expenditure Projects in total	(333,146)	Under and slow spending and implementation of projects	
Cash Flow			
Ratepayers and other	(353,573)	Reliability of Centlec's figures questionable	
Government - Operating Grants	194,307	Equitable share and fuel levy received in advance	No remedial steps required
Government - Capital Grants	50,727	USDG received in advance	No remedial steps required
Suppliers and employees	405,533	Reliability of Centlec's figures questionable	
Transfers and grants	(90,928)	Grants to Centlec not yet paid over in full	
Municipal Entities			
Revenue	(216,887)	On target -Seasonal fluctuation - electricity	
Operating expenditure	(459,187)	Under spending and purchase of bulk electricity not paid in full	
Capital expenditure	(32,937)	Under spending	

FS000 Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	2011/12	Budget Year 2012/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.5%	6.4%	10.4%	8.7%	4.4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and	13.7%	14.0%	10.6%	6.8%	10.6%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/	12.6%	24.6%	10.4%	18.9%	10.4%
Gearing	Long Term Borrowing/ Funds & Reserves	2.1%	17.0%	4.5%	12.5%	4.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	86.0%	101.7%	119.1%	101.3%	119.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	25.5%	36.7%	40.7%	37.4%	40.7%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		92.5%	95.0%	92.3%	92.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	20.6%	11.5%	16.1%	35.8%	16.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		95.0%	0.0%	97.5%	95.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		18.0%	N/A	N/A	18.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		32.0%	32.0%	36.8%	32.0%
Employee costs	Employee costs/Total Revenue - capital revenue	23.2%	21.9%	20.9%	22.6%	20.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	5.5%	5.5%	2.4%	4.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	13.4%	6.1%	10.3%	6.5%	4.3%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		52.3%	0.0%	6575.3%	52.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		17.1%	65.0%	74.4%	17.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.2	1.1	2.2	1.2

FS000 Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2012/13									Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200	38,598	18,126	14,074	11,953	10,400	9,041	53,145	282,254	437,592		366,794
Electricity	1300	99,336	54,799	44,053	35,186	26,789	22,124	28,938	228,373	539,598		341,411
Water	1400	78,794	48,777	48,602	32,953	31,299	29,903	135,021	526,316	931,663		755,491
Sewerage / Sanitation	1500	14,196	7,739	6,652	5,911	5,136	4,525	23,486	144,594	212,238		183,651
Refuse Removal	1600	-	-	-	-	-	-	-	-	-		-
Housing (Rental Revenue)	1700	331	312	303	22,893	-	-	-	-	23,839		22,893
Other	1900	7,620	4,199	3,469	45,938	3,022	2,572	8,307	38,332	113,460		98,172
Total By Revenue Source	2000	238,875	133,951	117,153	154,834	76,647	68,165	248,897	1,219,868	2,258,391		1,768,411
2011/12 -Mar 2012		212,588	203,717	90,700	130,758	64,303	89,400	215,967	795,706	1,803,140		1,296,135
Debtors Age Analysis By Customer Category												
Government	2200	21,363	17,703	21,292	7,719	6,991	6,837	12,789	77,604	172,297		
Business	2300	108,853	44,770	30,224	26,359	19,807	14,103	53,204	200,659	497,980		
Households	2400	105,027	70,173	64,764	119,603	49,039	46,566	180,288	904,554	1,540,014		
Other	2500	3,632	1,305	874	1,153	809	659	2,616	37,051	48,099		
Total By Customer Category	2600	238,875	133,951	117,153	154,834	76,647	68,165	248,897	1,219,868	2,258,391		

FS000 Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2012/13									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	78,251									78,251	72,725
Bulk Water	0200											-
PAYE deductions	0300											-
VAT (output less input)	0400											-
Pensions / Retirement deductions	0500											-
Loan repayments	0600											-
Trade Creditors	0700	29,016	9,966	13,370	55,936						108,289	78,428
Auditor General	0800											40
Other	0900											-
Total By Customer Type	2600	107,267	9,966	13,370	55,936						186,539	151,193

FS000 Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	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	
										R thousands
Municipality										
ABSA		Call	Call Account	-	334	4.30%	46,137	70,248	116,384	
ABSA		Call	Call Account	-	46	4.50%	12,122	46	12,168	
Standard Bank		Call	Call Account	-	775	4.50%	205,793	(28,739)	177,054	
First National Bank		Call	Call Account	-	14	3.40%	5,255	14	5,269	
Nedbank		Call	Call Account	-	531	4.75%	134,152	(3,274)	130,878	
First National Bank		1 month	Fixed	22-Apr-13	437	5.13%	100,000	422	100,422	
Municipality sub-total							2,137	503,458	38,717	542,175
Entities										
None										
Entities sub-total										
TOTAL INVESTMENTS AND INTEREST	2						2,137	503,458	38,717	542,175

FS000 Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	583,155	630,134	639,278	165,596	638,919	479,458	159,460	33.3%	639,278
Local Government Equitable Share	581,692	608,634	608,634	152,158	608,634	456,476	152,159	33.3%	608,634
Finance Management	1,463	1,500	1,960	-	1,500	1,470	30	2.0%	1,960
EPWP Incentive	-	-	2,000	-	2,000	1,500	500	33.3%	2,000
Public Transport and Infrastructure System	-	20,000	20,000	10,000	20,000	15,000	5,000	33.3%	20,000
Water Affairs	-	-	6,684	3,438	6,785	5,013	1,772	35.3%	6,684
Provincial Government:	644	21,000	10,250	-	3,000	7,688	(4,688)	-61.0%	10,250
Health subsidy	-	14,000	-	-	-	-	-	-	-
Human Settlements	561	-	3,000	-	3,000	2,250	750	33.3%	3,000
COGTA	83	-	-	-	-	-	-	-	-
Premier's Office (Hlasela)	-	-	250	-	-	188	(188)	-100.0%	250
Police, Public Safety and Roads	-	7,000	7,000	-	-	5,250	(5,250)	-100.0%	7,000
District Municipality:	878	-	-	-	-	-	-	-	-
<i>Motheo</i>	878	-	-	-	-	-	-	-	-
Other grant providers:	-	-	801	-	552	601	(49)	-8.1%	801
Kellogs Foundation	-	-	249	-	-	187	(187)	-100.0%	249
City of Ghent	-	-	552	-	552	414	138	33.3%	552
Total Operating Transfers and Grants	584,676	651,134	650,329	165,596	642,471	487,747	154,724	31.7%	650,329
Capital Transfers and Grants									
National Government:	419,332	510,967	680,606	10,000	554,382	510,455	43,927	8.6%	680,606
Municipal Infrastructure Grant (MIG)	62,689	-	-	-	-	-	-	-	-
Public Transport and Systems	19,531	-	15,000	10,000	20,000	11,250	8,750	77.8%	15,000
MSIG	-	-	831	-	-	623	(623)	-100.0%	831
Human Settlements	-	-	12,000	-	12,000	9,000	3,000	33.3%	12,000
Public Works (EPWP)	-	-	3,914	-	3,914	2,936	979	33.3%	3,914
Urban Settlements Development	302,785	485,967	614,545	-	485,967	460,909	25,058	5.4%	614,545
Minerals and Energy	34,327	25,000	25,000	-	25,000	18,750	6,250	33.3%	25,000
Water Affairs	-	-	9,316	-	7,501	6,987	514	7.4%	9,316
Provincial Government:	30,254	3,000	9,243	-	-	6,932	(6,932)	-100.0%	9,243
Police, Public Safety and Roads	9,477	3,000	9,243	-	-	6,932	(6,932)	-100.0%	9,243
Human Settlements	20,778	-	-	-	-	-	-	-	-
District Municipality:	1,259	-	5,500	-	-	-	-	-	5,500
<i>Motheo</i>	1,259	-	5,500	-	-	-	-	-	5,500
Other grant providers:	-	-	1,428	-	916	1,071	(155)	-14.5%	1,428
DBSA Environmental Impact Assessment Grant	-	-	916	-	916	687	229	33.3%	916
City of Ghent	-	-	512	-	-	384	(384)	-100.0%	512
Total Capital Transfers and Grants	450,845	513,967	696,777	10,000	555,298	518,458	36,840	7.1%	696,777
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1,035,522	1,165,101	1,347,106	175,596	1,197,769	1,006,205	191,564	19.0%	1,347,106

FS000 Mangaung - Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	Budget Year 2012/13								
		2011/12 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		583,155	630,134	639,278	51,624	462,602	477,958	(15,356)	-3.2%	639,278
Local Government Equitable Share		581,692	608,634	608,634	50,720	456,475	456,476	(1)	0.0%	608,634
Finance Management		1,463	1,500	1,960	103	732	1,470	(738)	-50.2%	1,960
EPWP Incentive		-	-	2,000	-	43	-	43	#DIV/0!	2,000
Public Transport and Infrastructure System		-	20,000	20,000	-	-	15,000	(15,000)	-100.0%	20,000
Water Affairs		-	-	6,684	801	5,352	5,013	340	6.8%	6,684
Provincial Government:		632	21,000	10,250	2,338	4,471	7,688	(3,216)	-41.8%	10,250
Health subsidy		-	14,000	-	-	-	-	-	-	-
Human Settlements		549	-	3,000	-	-	2,250	(2,250)	-100.0%	3,000
COGTA		83	-	-	-	-	-	-	-	-
Premiers Office (Hlasela)		-	-	250	-	190	188	3	1.3%	250
Police, Public Safety and Roads		-	7,000	7,000	2,338	4,281	5,250	(969)	-18.4%	7,000
District Municipality:		878	-	-	-	-	-	-	-	-
Motheo		878	-	-	-	-	-	-	-	-
Other grant providers:		-	-	801	-	-	187	(187)	-100.0%	801
Kellogs Foundation		-	-	249	-	-	187	(187)	-100.0%	249
City of Ghent		-	-	552	-	-	-	-	-	552
Total operating expenditure of Transfers and Grants:		584,665	651,134	650,329	53,962	467,074	485,833	(18,759)	-3.9%	650,329
Capital expenditure of Transfers and Grants										
National Government:		474,697	510,967	680,606	36,257	315,523	489,581	(175,831)	-35.9%	680,606
Municipal Infrastructure Grant (MIG)		62,689	-	-	-	-	-	-	-	-
MSIG		-	-	831	-	-	-	-	-	831
Public Transport and Infrastructure System		19,531	-	15,000	325	3,772	-	3,772	#DIV/0!	15,000
Human Settlements		-	-	12,000	1,773	1,773	-	-	-	12,000
Public Works (EPWP)		-	-	3,914	-	-	2,936	(2,936)	-100.0%	3,914
Urban Settlements Development		342,785	485,967	614,545	33,099	300,192	460,909	(160,717)	-34.9%	614,545
Minerals and Energy		49,692	25,000	25,000	883	7,274	18,750	(11,476)	-61.2%	25,000
Water Affairs		-	-	9,316	177	2,513	6,987	(4,474)	-64.0%	9,316
Provincial Government:		30,266	3,000	9,243	2,533	7,606	6,932	674	9.7%	9,243
Police, Public Safety and Roads		9,477	3,000	9,243	2,533	7,606	6,932	674	9.7%	9,243
Human Settlements		20,789	-	-	-	-	-	-	-	-
District Municipality:		1,259	-	5,500	-	-	-	-	-	5,500
Motheo		1,259	-	5,500	-	-	-	-	-	5,500
Other grant providers:		-	-	1,428	-	894	1,071	(177)	-16.6%	1,428
DBSA Environmental Impact Assessment Grant		-	-	916	-	894	687	207	30.1%	916
City of Ghent		-	-	512	-	-	384	(384)	-100.0%	512
Total capital expenditure of Transfers and Grants		506,222	513,967	696,777	38,791	324,023	497,584	(175,335)	-35.2%	696,777
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		1,090,887	1,165,101	1,347,106	92,752	791,096	983,417	(194,094)	-19.7%	1,347,106

FS000 Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	28,122	29,760	29,760	2,402	21,613	22,320	(707)	-3%	29,760
Pension and UIF Contributions	2,237	3,056	3,056	263	2,277	2,292	(15)	-1%	3,056
Medical Aid Contributions	280	326	326	31	253	245	8	3%	326
Motor Vehicle Allowance	9,744	10,277	10,277	850	7,512	7,708	(196)	-3%	10,277
Cellphone Allowance	792	1,363	1,363	167	856	1,023	(167)	-16%	1,363
Housing Allowances	142	154	154	12	107	115	(9)	-7%	154
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	41,318	44,938	44,938	3,726	32,618	33,703	(1,086)	-3%	44,938
% increase		8.8%	8.8%						8.8%
Senior Managers of the Municipality									
Basic Salaries and Wages	10,359	12,290	12,290	1,114	9,898	9,218	680	7%	12,290
Pension and UIF Contributions	661	408	408	68	590	306	284	93%	408
Medical Aid Contributions	220	237	237	19	160	177	(18)	-10%	237
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	2,944	2,944	-	-	2,208	(2,208)	-100%	2,944
Motor Vehicle Allowance	1,860	1,704	1,704	184	1,622	1,278	344	27%	1,704
Cellphone Allowance	-	82	82	8	87	62	26	42%	82
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	284	-	-	14	809	-	809	#DIV/0!	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	13,384	17,666	17,666	1,408	13,167	13,249	(83)	-1%	17,666
% increase		32.0%	32.0%						32.0%
Other Municipal Staff									
Basic Salaries and Wages	557,209	547,566	540,947	43,223	389,131	405,710	(16,579)	-4%	540,947
Pension and UIF Contributions	91,110	80,981	83,938	6,870	61,075	62,954	(1,879)	-3%	83,938
Medical Aid Contributions	37,624	41,050	43,058	3,449	32,646	32,294	353	1%	43,058
Overtime	73,301	34,410	42,365	6,491	58,928	31,774	27,154	85%	42,365
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	52,189	42,720	44,907	4,110	35,308	33,680	1,628	5%	44,907
Cellphone Allowance	-	2,457	2,475	305	2,724	1,856	868	47%	2,475
Housing Allowances	3,039	3,574	3,782	194	1,916	2,836	(920)	-32%	3,782
Other benefits and allowances	186	9,223	10,034	574	4,576	7,525	(2,949)	-39%	10,034
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	18,821	22,980	22,980	-	-	17,235	(17,235)	-100%	22,980
Sub Total - Other Municipal Staff	833,479	784,962	794,486	65,216	586,305	595,864	(9,559)	-2%	794,486
% increase		-5.8%	-4.7%						-4.7%
Total Parent Municipality	888,181	847,566	857,089	70,349	632,089	642,817	(10,728)	-2%	857,089
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Board Fees	57	1,269	1,269	55	55	952	(897)	-94%	1,269
Sub Total - Board Members of Entities	57	1,269	1,269	55	55	952	(897)	-94%	1,269
% increase		2126.5%	2126.5%						2126.5%
Senior Managers of Entities									
Basic Salaries and Wages	13,624	7,758	7,758	2,433	13,393	5,818	7,575	130%	7,758
Pension and UIF Contributions	-	259	259	114	417	195	222	114%	259
Medical Aid Contributions	-	-	-	109	430	-	430	#DIV/0!	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	-	1,088	1,088	-	2	816	(814)	-100%	1,088
Motor Vehicle Allowance	-	-	-	-	2	-	2	#DIV/0!	-
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	336	336	21	84	252	(168)	-67%	336
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities	13,624	9,441	9,441	2,677	14,328	7,081	7,247	102%	9,441
% increase		-30.7%	-30.7%						-30.7%
Other Staff of Entities									
Basic Salaries and Wages	-	97,015	131,586	11,347	111,832	98,689	13,142	13%	131,586
Pension and UIF Contributions	-	15,989	19,326	1,663	17,243	14,494	2,749	19%	19,326
Medical Aid Contributions	-	8,400	10,022	863	8,489	7,516	973	13%	10,022
Overtime	-	9,585	10,925	1,041	20,535	8,194	12,341	151%	10,925
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	8,584	10,643	416	7,104	7,982	(878)	-11%	10,643
Cellphone Allowance	-	-	-	1	16	-	16	#DIV/0!	-
Housing Allowances	-	2,258	2,557	33	654	1,917	(1,264)	-66%	2,557
Other benefits and allowances	-	689	2,781	85	1,348	2,086	(737)	-35%	2,781
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	142,520	187,839	15,449	167,222	140,879	26,343	19%	187,839
% increase		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities	13,681	153,230	198,549	18,181	181,605	148,912	32,693	22%	198,549
TOTAL SALARY, ALLOWANCES & BENEFITS	901,862	1,000,796	1,055,638	88,530	813,694	791,728	21,966	3%	1,055,638
% increase		11.0%	17.1%						17.1%
TOTAL MANAGERS AND STAFF	860,488	954,589	1,009,431	84,750	781,021	757,073	23,948	3%	1,009,431

FS000 Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M09 March

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	463,256	493,976	493,976	43,280	385,547	370,482	15,064	4%	493,976
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-
Service charges - water revenue	447,910	543,286	543,286	48,340	402,394	407,465	(5,071)	-1%	543,286
Service charges - sanitation revenue	168,086	132,361	132,361	12,250	106,515	99,271	7,244	7%	132,361
Service charges - refuse revenue	5,241	33,847	33,847	5,143	43,027	25,385	17,642	69%	33,847
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	106,107	24,793	22,663	1,178	10,658	16,997	(6,339)	-37%	22,663
Interest earned - external investments	14,572	31,717	31,717	2,441	18,101	23,788	(5,686)	-24%	31,717
Interest earned - outstanding debtors	23,333	23,010	97,331	9,170	75,075	72,998	2,077	3%	97,331
Dividends received	-	110,000	-	9,167	82,500	-	82,500	#DIV/0!	-
Fines	2,885	5,063	4,063	178	2,390	3,047	(657)	-22%	4,063
Licences and permits	351	766	797	33	326	597	(272)	-45%	797
Agency services	109,328	156,024	3,039	9,028	72,707	2,279	70,427	3090%	3,039
Transfers recognised - operational	555,463	651,134	650,329	152,158	610,134	487,747	122,387	25%	650,329
Other revenue	570,088	314,043	720,677	82,105	267,008	540,508	(273,500)	-51%	720,677
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	2,466,620	2,520,021	2,734,086	374,471	2,076,382	2,050,565	25,817	1%	2,734,086
Expenditure By Type									
Employee related costs	832,103	802,628	812,151	66,623	599,472	609,113	(9,642)	-2%	812,151
Remuneration of councillors	41,318	44,938	44,938	3,726	32,618	33,703	(1,086)	-3%	44,938
Debt impairment	222,234	104,201	104,201	8,683	78,151	78,151	0	0%	104,201
Depreciation & asset impairment	295,062	155,030	290,297	24,191	217,723	217,723	(0)	0%	290,297
Finance charges	140,830	47,510	149,566	857	5,969	112,174	(106,205)	-95%	149,566
Bulk purchases	284,552	329,315	329,315	32,089	244,569	246,986	(2,417)	-1%	329,315
Other materials	140,210	190,140	184,335	9,974	54,732	138,251	(83,519)	-60%	184,335
Contracted services	129,703	323,579	193,758	8,429	109,303	145,318	(36,015)	-25%	193,758
Transfers and grants	113,135	2,004	140,236	71	1,521	105,177	(103,656)	-99%	140,236
Other expenditure	308,971	509,323	600,156	15,336	246,163	450,117	(203,954)	-45%	600,156
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	2,508,118	2,508,666	2,848,952	169,981	1,590,220	2,136,714	(546,494)	-26%	2,848,952
Surplus/(Deficit)									
Transfers recognised - capital	(41,498)	11,355	(114,866)	204,490	486,162	(86,149)	572,311	-664%	(114,866)
Contributions recognised - capital	371,133	513,967	696,777	-	-	522,583	(522,583)	-100%	696,777
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	329,635	525,322	581,911	204,490	486,162	436,434	49,728	11%	581,911
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	329,635	525,322	581,911	204,490	486,162	436,434	49,728	11%	581,911

FS000 Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M09 March

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
<i>Centlec (SOC) LTD</i>	1,379,603	1,854,328	2,125,162	134,260	1,376,985	1,593,872	(216,887)	-14%	2,125,162
Total Operating Revenue	1,379,603	1,854,328	2,125,162	134,260	1,376,985	1,593,872	(216,887)	-14%	2,125,162
Expenditure By Municipal Entity									
<i>Centlec (SOC) LTD</i>	1,495,422	1,667,649	1,931,669	102,935	989,564	1,448,751	(459,187)	-32%	1,931,669
Total Operating Expenditure	1,495,422	1,667,649	1,931,669	102,935	989,564	1,448,751	(459,187)	-32%	1,931,669
Surplus/ (Deficit) for the yr/period	(115,819)	186,679	193,494	31,325	387,421	145,120	(676,074)	-466%	193,494
Capital Expenditure By Municipal Entity									
<i>Centlec (SOC) LTD</i>	135,709	184,767	190,485	15,609	109,927	142,864	(32,937)	-23%	190,485
Total Capital Expenditure	135,709	184,767	190,485	15,609	109,927	142,864	(32,937)	-23%	190,485

FS000 Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M09 March

Month	2011/12	Budget Year 2012/13							
	Audited Outcome Preliminary	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	3,515	62,806	62,806	13,507	13,507	62,806	49,299	78.5%	1.79%
August	41,026	62,806	62,806	37,497	51,003	125,611	74,608	59.4%	6.77%
September	47,625	62,806	62,806	65,274	116,278	188,417	72,139	38.3%	15.43%
October	33,215	62,806	62,806	53,176	169,453	251,222	81,769	32.5%	22.48%
November	56,295	62,806	62,806	39,516	208,969	314,028	105,059	33.5%	27.73%
December	52,183	62,806	62,806	62,174	271,143	376,834	105,690	28.0%	35.98%
January	42,726	62,806	103,039	41,349	312,492	479,873	167,381	34.9%	41.46%
February	39,313	62,806	103,039	44,128	356,620	582,912	226,292	38.8%	47.32%
March	39,616	62,806	103,039	56,537	413,157	685,952	272,795	39.8%	54.82%
April	29,565	62,806	103,039			788,991	-		
May	30,206	62,806	103,039			892,031	-		
June	172,179	62,806	103,039			995,070	-		
Total Capital expenditure	587,464	753,667	995,070	413,157					

FS000 Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	277,809	477,865	496,956	47,542	291,577	372,717	81,140	21.8%	496,956
Infrastructure - Road transport	66,792	80,025	80,025	17,567	88,419	60,019	(28,400)	-47.3%	80,025
<i>Roads, Pavements & Bridges</i>	66,792	80,025	80,025	17,567	88,419	60,019	(28,400)	-47.3%	80,025
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	114,091	162,592	168,174	15,254	102,277	126,130	23,854	18.9%	168,174
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	114,091	162,592	168,174	15,254	102,277	126,130	23,854	18.9%	168,174
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Water	32,287	106,311	109,791	6,380	66,663	82,343	15,681	19.0%	109,791
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	32,287	106,311	109,791	6,380	66,663	82,343	15,681	19.0%	109,791
Infrastructure - Sanitation	45,236	128,936	138,965	8,175	30,548	104,224	73,676	70.7%	138,965
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	45,236	128,936	138,965	8,175	30,548	104,224	73,676	70.7%	138,965
Infrastructure - Other	19,402	-	-	167	3,670	-	(3,670)	#DIV/0!	-
<i>Waste Management</i>	-	-	-	-	-	-	-	-	-
<i>Transportation</i>	19,402	-	-	-	3,446	-	(3,446)	#DIV/0!	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	167	224	-	(224)	#DIV/0!	-
Community	10,266	11,000	11,000	-	9,255	8,250	(1,005)	-12.2%	11,000
Parks & gardens	-	3,000	3,000	-	-	2,250	2,250	100.0%	3,000
Sportsfields & stadia	7,185	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	12	-	(12)	#DIV/0!	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	3,036	8,000	8,000	-	9,243	6,000	(3,243)	-54.1%	8,000
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	46	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	2,500	6,108	-	4,146	4,581	435	9.5%	6,108
Buildings	-	2,500	1,820	-	4,146	1,365	(2,781)	-203.7%	1,820
Other	-	-	4,288	-	-	3,216	3,216	100.0%	4,288
Investment properties	-	9,500	9,500	-	909	7,125	6,216	87.2%	9,500
Housing development	-	9,500	9,500	-	909	7,125	6,216	87.2%	9,500
Other	-	-	-	-	-	-	-	-	-
Other assets	-	92,098	100,126	1,298	14,766	75,094	60,328	80.3%	100,126
General vehicles	-	36,148	36,660	-	34	27,495	27,461	99.9%	36,660
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	3,500	9,000	-	2,985	6,750	3,765	55.8%	9,000
Computers - hardware/equipment	-	2,000	7,000	-	-	5,250	5,250	100.0%	7,000
Furniture and other office equipment	-	17,600	15,064	172	6,599	11,298	4,700	41.6%	15,064
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	1,000	1,000	235	2,078	750	(1,328)	-177.0%	1,000
Other Buildings	-	8,450	8,450	-	841	6,338	5,497	86.7%	8,450
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	23,400	22,952	891	2,231	17,214	14,983	87.0%	22,952
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	288,074	592,962	623,690	48,840	320,653	467,767	147,114	31.5%	623,690

FS000 Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	247,957	155,205	335,129	7,545	91,669	251,346	159,678	63.5%	335,129
Infrastructure - Road transport	216,774	74,620	183,246	2,024	38,732	137,434	98,702	71.8%	183,246
<i>Roads, Pavements & Bridges</i>	216,774	74,620	183,246	2,024	38,732	137,434	98,702	71.8%	183,246
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	5,577	26,175	26,175	204	10,094	19,631	9,538	48.6%	26,175
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	5,577	26,175	26,175	204	10,094	19,631	9,538	48.6%	26,175
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Water	5,311	33,000	69,852	3,713	33,891	52,389	18,498	35.3%	69,852
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	5,311	33,000	69,852	3,713	33,891	52,389	18,498	35.3%	69,852
Infrastructure - Sanitation	4,009	9,000	23,364	65	2,784	17,523	14,738	84.1%	23,364
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	4,009	9,000	23,364	65	2,784	17,523	14,738	84.1%	23,364
Infrastructure - Other	16,286	12,410	32,492	1,540	6,168	24,369	18,201	74.7%	32,492
<i>Waste Management</i>	545	12,410	18,992	1,540	6,168	14,244	8,076	56.7%	18,992
<i>Transportation</i>	-	-	7,500	-	-	5,625	5,625	100.0%	7,500
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	15,740	-	6,000	-	-	4,500	4,500	100.0%	6,000
Community	57,421	4,500	25,383	-	574	19,038	18,463	97.0%	25,383
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	56,732	-	-	-	-	-	-	-	-
Swimming pools	-	-	3,500	-	-	2,625	2,625	100.0%	3,500
Community halls	-	3,500	6,000	-	574	4,500	3,926	87.2%	6,000
Libraries	-	-	1,500	-	-	1,125	1,125	100.0%	1,500
Recreational facilities	508	1,000	10,883	-	-	8,163	8,163	100.0%	10,883
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	3,500	-	-	2,625	2,625	100.0%	3,500
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	181	-	-	-	-	-	-	-	-
Heritage assets	-	-	3,202	-	-	2,402	2,402	100.0%	3,202
Buildings	-	-	3,202	-	-	2,402	2,402	100.0%	3,202
Other	-	-	-	-	-	-	-	-	-
Investment properties	14,744	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	14,744	-	-	-	-	-	-	-	-
Other assets	6,384	1,000	7,666	151	261	5,120	4,859	94.9%	7,666
General vehicles	-	-	839	-	-	-	-	-	839
Specialised vehicles	6,107	-	-	-	-	-	-	-	-
Plant & equipment	-	1,000	400	-	-	300	300	100.0%	400
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	7	-	-	151	261	-	(261)	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	339	-	-	254	254	100.0%	339
Civic Land and Buildings	-	-	6,088	-	-	4,566	4,566	100.0%	6,088
Other Buildings	270	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	326,506	160,705	371,380	7,696	92,504	277,906	185,402	66.7%	371,380

FS000 Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	146,938	178,304	6,326	54,364	133,728	79,364	59.3%	178,304
Infrastructure - Road transport	-	57,878	56,168	4,105	18,612	42,126	23,514	55.8%	56,168
<i>Roads, Pavements & Bridges</i>		57,878	56,168	4,105	18,612	42,126	23,514	55.8%	56,168
<i>Storm water</i>		-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	50,347	83,423	1,550	26,025	62,568	36,543	58.4%	83,423
<i>Generation</i>		-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		26,734	49,811	1,550	18,807	37,358	18,551	49.7%	49,811
<i>Street Lighting</i>		23,613	33,613	-	7,218	25,210	17,991	71.4%	33,613
Infrastructure - Water	-	20,727	20,727	632	8,124	15,545	7,421	47.7%	20,727
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-
<i>Reticulation</i>		20,727	20,727	632	8,124	15,545	7,421	47.7%	20,727
Infrastructure - Sanitation	-	8,319	8,319	40	1,296	6,239	4,943	79.2%	8,319
<i>Reticulation</i>		-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		8,319	8,319	40	1,296	6,239	4,943	79.2%	8,319
Infrastructure - Other	-	9,667	9,667	-	306	7,250	6,944	95.8%	9,667
<i>Waste Management</i>		8,840	8,840	-	28	6,630	6,602	99.6%	8,840
<i>Transportation</i>		827	827	-	271	620	349	56.3%	827
<i>Gas</i>		-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	7	-	(7)	#DIV/0!	-
Community	-	5,050	5,138	22	1,246	3,853	2,607	67.7%	5,138
Parks & gardens		1,195	1,195	8	698	896	198	22.1%	1,195
Sportsfields & stadia		173	173	7	88	129	41	31.7%	173
Swimming pools		-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-
Libraries		459	459	-	-	344	344	100.0%	459
Recreational facilities		2,064	2,064	7	399	1,548	1,148	74.2%	2,064
Fire, safety & emergency		22	22	-	-	16	16	100.0%	22
Security and policing		730	818	-	60	613	553	90.2%	818
Buses		-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-
Cemeteries		409	409	-	-	307	307	100.0%	409
Social rental housing		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Investment properties	-	692	692	11	313	519	207	39.8%	692
Housing development		-	-	-	-	-	-	-	-
Other		692	692	11	313	519	207	39.8%	692
Other assets	-	85,569	82,724	5,268	25,830	62,043	36,213	58.4%	82,724
General vehicles		47,567	48,174	1,457	13,659	36,131	22,471	62.2%	48,174
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment		1,786	1,703	150	516	1,277	762	59.6%	1,703
Computers - hardware/equipment		1,601	1,360	-	-	1,020	1,020	100.0%	1,360
Furniture and other office equipment		12,988	12,175	2,830	5,807	9,131	3,324	36.4%	12,175
Abattoirs		-	-	-	-	-	-	-	-
Markets		639	(42)	-	147	(32)	(179)	561.7%	(42)
Civic Land and Buildings		19,577	18,412	764	5,171	13,809	8,638	62.6%	18,412
Other Buildings		1,254	786	61	451	589	139	23.5%	786
Other Land		-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-
Other		157	157	7	80	117	38	32.2%	157
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	238,250	266,857	11,628	81,752	200,143	118,391	59.2%	266,857