

DIRECTORATE FINANCE 9 APRIL 2014

THE CITY MANAGER THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2014 (MONTHLY BUDGET STATEMENT) – 2013/14 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 details for that month and for the financial year up to the end of that month.

For the reporting period ending 31 March 2014, the ten working day reporting limit expires on **14 April 2014**.

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 2014

This report is based upon financial information, as at 31 March 2014 and available at the time of preparation. All variances are calculated against the approved adjustments budget figures.

The financial results for the period ended 31 March 2014 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:

MAN Mangaung - Table C4 Consolidated Monthly Budget	Statement - Financial Performance	(revenue and expenditure)	- M09 March
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2012/13				· ·	013/14			
Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
Outcome	Budget	Budget	actual	i cui i b ucuui	budget	variance	variance	Forecast
							%	
51/ 177	568 524	750 767	81 61/	747 168	563 075	18/ 003	220/	750,767
514,177	300,324	130,101	01,014	747,100	303,073	104,035	33 /0	130,101
1 646 868	2 102 657	2 102 657	03 500	1 358 273	1 576 002	(218 720)	1/10/	2,102,657
						,		622,487
	,		,	,	,	(,)		145,540
	,							143,340
	51,550	-	5,202			(000)	-170	
· · ·	25 908	26 025	(7 305)	11 771		(7 747)	-40%	26,025
								180,902
· · ·	,		,	· · · · ·	,	,		146,843
104,010			10,007	111,012		1,100	170	
3 829	13 208	13 408	562	6.328		(3 728)	-37%	13,408
				· · ·		,		843
			25	520				3,631
· · ·	,		172 276	640 949	,			707,396
· · ·	,		,	· · · · ·				965,816
			-					900
			562,269	4,267,690		,		5,781,057
0,000,000	0,100,101	•,. • 1,••1		.,_0.,000	.,,	(00,100)	-//	0,101,001
· ·	1,191,122			816,714	877,783		-7%	1,170,377
43,610	49,886	49,886	3,886	36,383	37,415	(1,032)	-3%	49,886
339,654	260,837	175,837	41,320	131,877	131,877	(0)	0%	175,837
378,477	449,583	430,583	11,496	298,345	322,937	(24,592)	-8%	430,583
41,531	200,445	198,745	10,262	111,863	149,059	(37,195)	-25%	198,745
1.401.993	1.602.367	1.602.367	108.393	1.160.926	1.201.775	(40.850)	-3%	1,602,367
						,		354,186
· ·	,							348,435
								129,889
· ·	879,363	958,817	52,670	468,331	719,113	(250,782)	-35%	958,817
706	-	-	-	-	-	-		-
4,011,663	5,368,473	5,419,122	357,967	3,418,346	4,064,342	(645,996)	-16%	5,419,122
(19,977)	127,014	361,935	204,302	849,345	271,451	577,893	213%	361,935
	686.388	862,422	_	8.000	646.816	(638.816)	-99%	862,422
			_	-,				17,676
	11,000	17,070			10,201	(10,201)	10070	11,010
570 /00	825 200	1 2/2 022	204 202	957 245	021 525	-		1,242,033
570,455	023,230	1,242,033	204,302	007,040	551,525	-		1,242,033
570.499	825.290	1.242.033	204.302	857.345	931.525			1,242,033
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570.499	825,290	1,242,033	204.302	857.345	931.525			1,242,033
,	,	.,,		,				.,,500
	2012/13 Audited Outcome 514,177 - 1,646,868 514,367 143,927 59,877 5,296 17,707 33,361 134,576 3,829 431 8,603 795,376 110,442 2,851 3,991,686 977,491 43,610 339,654 378,477 41,531 1,401,993 161,778 210,727 7,476 448,220 706 4,011,663	2012/13 Original Budget Audited Outcome Original Budget 514,177 568,524 - - 1,646,868 2,102,657 514,367 589,873 143,927 143,043 59,877 97,396 - - 1,707 25,908 3,361 177,902 134,576 146,843 - 3,829 13,208 431 431 843 8,603 3,631 795,376 664,372 110,442 970,388 2,851 900 3,991,686 5,495,487 977,491 1,191,122 43,610 49,886 339,654 260,837 378,477 449,583 415,31 200,445 1,401,993 1,602,367 161,778 309,900 210,727 303,081 7,476 121,889 448,220 879,363	2012/13 Adjusted Budaet Adjusted Budaet 514,177 568,524 750,767 - - - 1,646,868 2,102,657 2,102,657 514,367 589,873 622,487 143,927 143,043 145,540 5,296 - - 17,707 25,908 26,025 33,361 177,902 180,902 134,576 146,843 146,843 431 843 843 8,603 3,631 3,631 795,376 654,372 707,396 110,442 970,388 965,816 2,851 900 900 3,991,686 5,495,487 5,781,057 977,491 1,191,122 1,170,377 43,610 49,886 49,886 339,654 260,837 175,837 378,477 449,583 430,583 41,531 200,445 198,745 1,401,993 1,602,367 1,602,367 <t< td=""><td>2012/13 Audited Dutcome Original Budget Adjusted Budget Monthly actual 514,177 568,524 750,767 81,614 1,646,868 2,102,657 2,102,657 93,599 514,367 589,873 622,487 39,219 143,927 143,043 145,540 17,468 59,877 97,396 113,844 9,262 5,296 - 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- - - - 17,707 25,908 26,025 (7,305) 117,71 19,518 33,361 177,902 180,902 26,605 119,685 135,676 134,576 146,843 146,843 13,657 111,312 10,0132 3,829 13,208 13,408 562 6,328 10,056 3,813 3,631 3,631 - -</td></tr<></td></t<> <td>Audited Outcome Original Budget Adjusted Budget Monthly actual YearTD actual YearTD budget YTD variance 514,177 568,524 750,767 81,614 747,168 563,075 184,093 1,646,668 2,102,657 2,102,657 93,599 1,358,273 1,576,992 (218,720) 143,927 143,043 145,540 17,468 155,176 109,155 466,021 59,877 97,396 13,844 9,262 84,544 85,383 (839) 5,296 - - - - - - - 17,707 25,908 26,025 (7,305) 111,711 19,518 (7,747) 3,829 13,208 13,408 562 6,328 10,056 (3,728) 431 843 843 29 326 632 (2073) 795,376 654,372 707,396 172,276 640,949 530,547 110,402 10,424 970,388 965,816 115,282</td> <td>2012/13 Budget Par 2013/14 Wonthly actual Budget Year 2013/14 YTD variance VTD variance 0utcome Budget Budget actual YearTD actual YearTD wariance % 514,177 568,524 750,767 81,614 747,168 563,075 184,093 33% 1.666,868 2,102,657 2,102,657 39,219 453,988 466,665 (12,877) -3% 514,367 589,873 622,487 39,219 453,988 466,665 (12,877) -3% 5,99,877 97,396 113,844 9,262 84,544 85,383 (639) -1% 3,361 177,902 180,902 26,605 119,685 135,676 (15,991) -12% 134,576 144,843 14,643 13,657 111,312 110,132 1,180 1% 3,829 13,208 13,408 562 6,328 10,056 (3,728) -37% 431 843 943 29 326 6322 (</td>	2012/13 Audited Dutcome Original Budget Adjusted Budget Monthly actual 514,177 568,524 750,767 81,614 1,646,868 2,102,657 2,102,657 93,599 514,367 589,873 622,487 39,219 143,927 143,043 145,540 17,468 59,877 97,396 113,844 9,262 5,296 - 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The major revenue variances against the adjustments budget are:

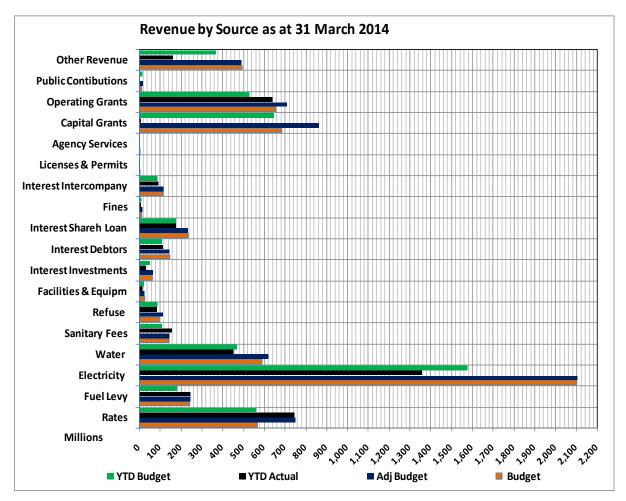
- Property rates Favourable variance of R184.093 million due to the higher property values following implementation of the new valuation roll as of 1 July 2013 and the outstanding finalization of the objection process thereof;
- Electricity revenue Unfavourable variance of R218.720 million due to lower actual sales than budgeted, less electricity billed and sold for the period;
- Water revenue Unfavourable variance of R12.877 million due to a decrease in billing (seasonal fluctuation), 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 R46.021 million mainly as a result of outstanding processing of revenue foregone expenditure due to indigent beneficiaries and the implementation of the new valuation roll objections not finalised;
- Services charges Refuse revenue Unfavourable variance of R839 000 cushioned by the outstanding processing of revenue foregone expenditure due to indigent beneficiaries;
- Interest earned External investments Unfavourable variance of R15.991 million due to the over-estimation on the interest revenue and lower investment balances;
- Government Grants and subsidies Operating (R110.402 million) favourable due to the equitable share and fuel levy received in advance;

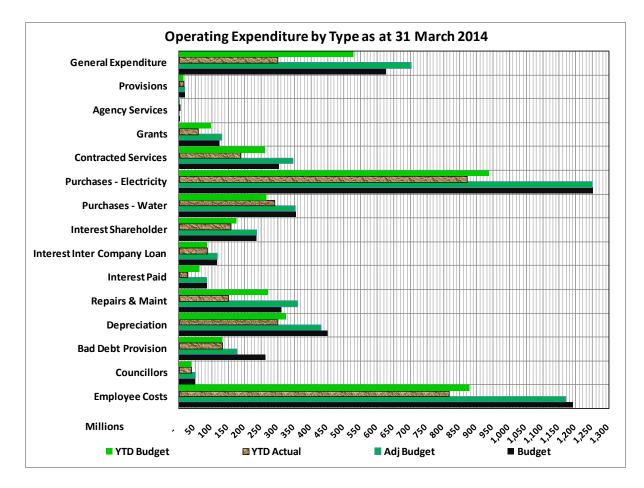
- Other revenue (R146.193 million) unfavourable due to under collection on various revenue items, non-cash items and GRAP issues only accounted for when finalising the financial statements and
- Transfers recognised Capital: R638.816 million unfavourable due the fact that most of the capital expenditure projects are work in progress and the non recognition of capital grants for the period, effected only at the end of the financial year.

The major operating expenditure variances against the adjustments budget are:

- Employee related costs Favourable variance of R61.069 million due to unfilled vacancies;
- Debt impairment On target;
- Depreciation Favourable variance of R24.592 million due to the entity that has reduced their depreciation provision to bring it in line with their annual financial statements for 2012/13;
- Finance charges Favourable variance of R37.195 million, mainly due to non- accrual of finance leases charges and DBSA loan not fully taken up;
- Bulk purchases (R40.850 million) favourable due to seasonal fluctuation and outstanding electricity account;
- Other materials (R114.906 million) favourable due to under-spending;
- Contracted services (R75.443 million) favourable due to cost containment measures and under spending:
- Transfers and grants (R40.127 million) favourable due to grants not yet paid over to the entity and the non-recognition of it and
- Other expenditure (R250.782 million) favourable due to under spending, GRAP and non-cash issues only accounted for at year end.

The following charts compare the actual revenue and expenditure against the approved original and adjustments budgets;

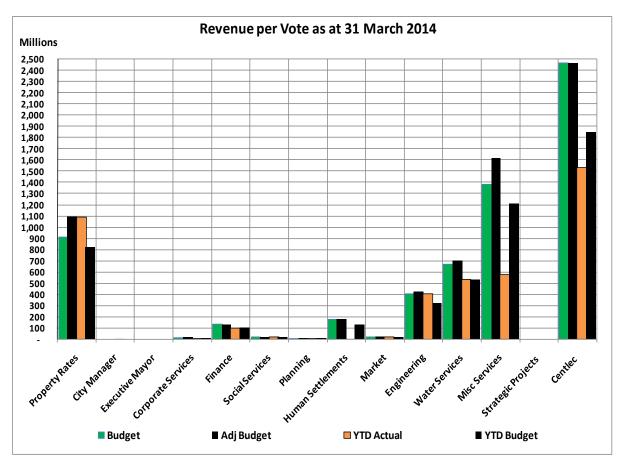




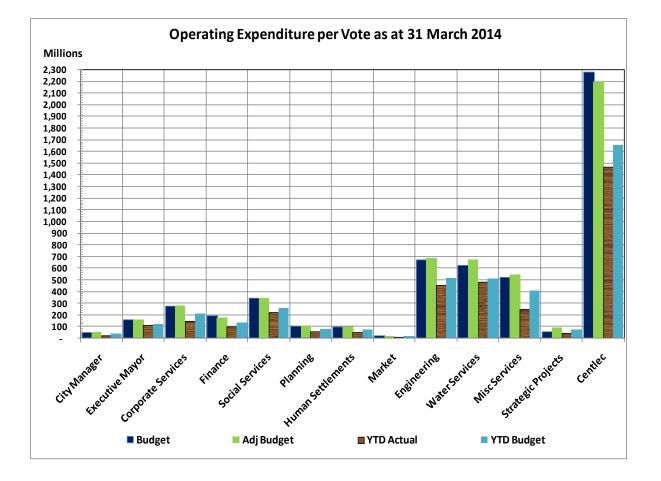
The table below shows the revenue and expenditure per vote:

Vote Description	2012/13				Budget Year 2	013/14			
	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	Outcome	Budget	Budget	actual		budget	variance	variance %	Forecast
Revenue by Vote								70	
Vote 1 - City Manager	0	_	_	1	1	_	1	#DIV/0!	_
Vote 2 - Executive Mayor	-	_	_	_	_	-	_		_
Vote 3 - Corporate Services	5,790	11,512	11,512	329	3,573	8,634	(5,061)	-58.6%	11,512
Vote 4 - Finance	1,822,468	1,042,442	1,224,685	188,448	1,185,303	918,514	266,789	29.0%	1,224,685
Vote 5 - Social Services	12,933	15,575	17,415	1,273	21,275	13,061	8,214	62.9%	17,415
Vote 6 - Planning	4,773	5,910	6,910	346	5,144	5,183	(39)	-0.7%	6,910
Vote 7 - Human Settlement and Housing	14,565	175,611	175,611	(7,776)		131,708	(132,247)	-100.4%	175,611
Vote 8 - Fresh Produce Market	18,746	19,143	20,198	1,779	16,037	15,148	889	5.9%	20,198
Vote 9 - Engineering Services	295,492	405,548	424,493	71,448	404,407	318,370	86,037	27.0%	424,493
Vote 10 - Water Services	582,423	668,129	700,743	60,691	533,039	525,557	7,482	1.4%	700,743
Vote 11 - Miscellaneous Services	862	1,383,899	1,611,956	125,082	576,317	1,208,967	(632,650)	-52.3%	1,611,956
Vote 12 - Regional Operations	-	-	-	-	-	-	-		-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-		-
Vote 14 - Electricity - Centlec (Soc) Ltd	1,824,109	2,465,995	2,467,634	120,648	1,531,135	1,850,725	(319,591)	-17.3%	2,467,634
	-	-	-	-	-	-	-		-
Total Revenue by Vote	4,582,162	6,193,763	6,661,155	562,269	4,275,690	4,995,867	(720,176)	-14.4%	6,661,155
Expenditure by Vote									
Vote 1 - City Manager	30,345	47,514	47,514	2,544	25,743	35,636	(9,893)	-27.8%	47,514
Vote 2 - Executive Mayor	123,087	157,524	157,524	10,709	108,882	118,143	(9,261)	-7.8%	157,524
Vote 3 - Corporate Services	210,014	273,911	279,444	11,650	145,092	209,583	(64,492)	-30.8%	279,444
Vote 4 - Finance	137,656	187,575	174,901	16,637	100,809	131,176	(30,367)	-23.1%	174,901
Vote 5 - Social Services	274,561	340,418	341,868	25,182	219,889	256,401	(36,512)	-14.2%	341,868
Vote 6 - Planning	53,084	100,934	106,054	4,228	58,468	79,540	(21,072)	-26.5%	106,054
Vote 7 - Human Settlement and Housing	64,579	94,279	97,279	5,133	53,209	72,959	(19,750)	-27.1%	97,279
Vote 8 - Fresh Produce Market	16,853	18,428	18,428	740	11,276	13,821	(2,545)	-18.4%	18,428
Vote 9 - Engineering Services	496,989	668.370	686,629	38,845	455,528	514,972	(59,444)	-11.5%	686,629
Vote 10 - Water Services	571,643	623,746	674,403	55,128	480,756	505,802	(25,046)	-5.0%	674,403
Vote 11 - Miscellaneous Services	551,818	520,734	544,434	24,686	250,308	408,325	(158,017)	-38.7%	544,434
Vote 12 - Regional Operations	-	-	_	-	_	-			-
Vote 13 - Strategic Projects and Service Delivery Regulation	21,789	54,562	91,062	3,786	41,516	68,297	(26,781)	-39.2%	91,062
Vote 14 - Electricity - Centlec (Soc) Ltd	1,459,244	2,280,477	2,199,582	158,698	1,466,871	1,649,687	(182,816)	-11.1%	2,199,582
	-	-	-	-	-	-	-		-
Total Expenditure by Vote	4,011,663	5,368,473	5,419,122	357,967	3,418,346	4,064,342	(645,996)	-15.9%	5,419,122
Surplus/ (Deficit) for the year	570,499	825,290	1,242,033	204,302	857,345	931,525	(74,180)	-8.0%	1,242,033

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



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

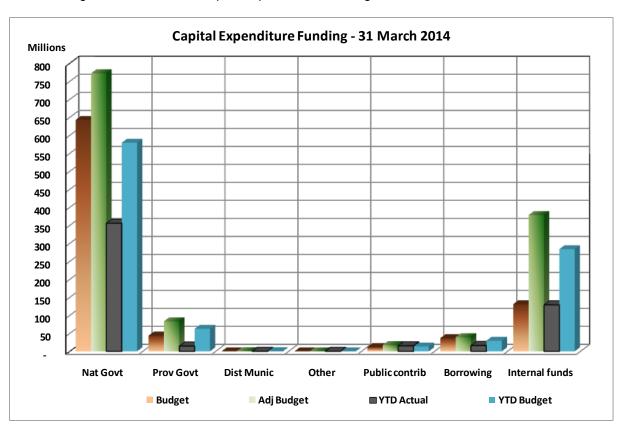


Capital expenditure report (Annexure B – Table C5)

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 **54.82%** (R531.161 million) on the year to date target of R968.863 million). For the period we have only spent **41.12%** of the approved adjustments budget, as against the target of **75%**. The summary report indicates the following:

Description	Adj Budget 2013/14 R'000	YTD Adj Budget Mar 2014 R'000	YTD Actual Mar 2014 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	1 291 818	968 863	531 161	(437 702)
Capital Financing				
National Government	772 227	579 170	355 613	(223 557)
Provincial Government	83 469	62 602	14 796	(47 806)
District Municipality	500	375	0	(375)
Other transfers and Grants	85	64	20	(43)
Public Contributions	17 676	13 257	15 287	2 030
Borrowing	39 406	29 554	16 342	(13 213)
Internally Generated Funds	378 454	283 841	129 103	(154 738)
Financing Total	1 291 818	968 863	531 161	(437 702)

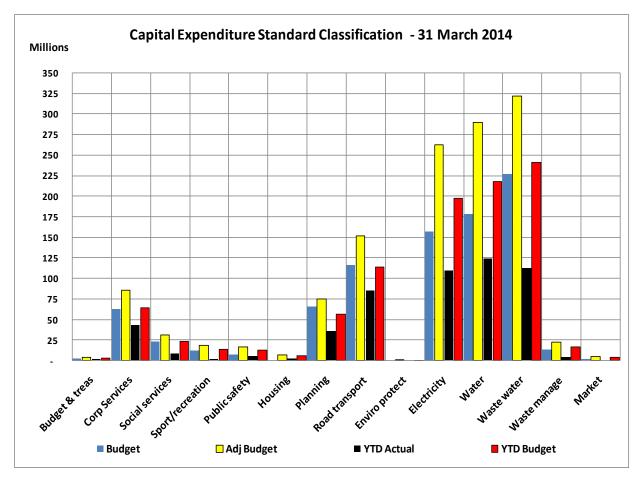
Summary Statement of Capital Expenditure - Financing



The following chart indicates the capital expenditure financing.

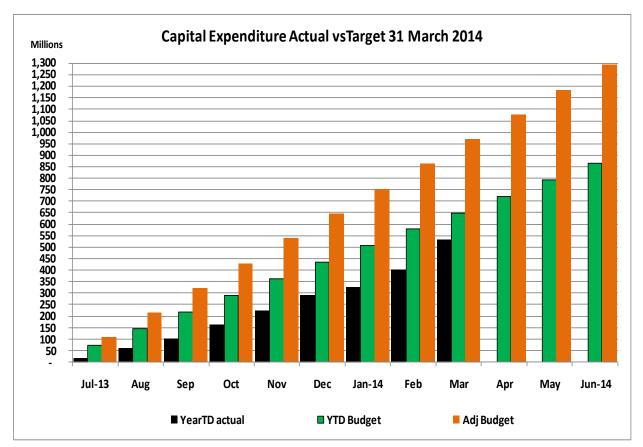
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Economic and environmental services Electricity Waste water management Waste management Water Community and public safety Governance and administration (R49.952 million less than budget target) (R87.678 million less than budget target) (R129.385 million less than budget target) (R12.455 million less than budget target) (R93.539 million less than budget target) (R38.716 million less than budget target) (R22.659 million less than budget target)



The following chart compares the year to date actual expenditure per standard classification with the year to date budget and the approved original and adjustments budgets.

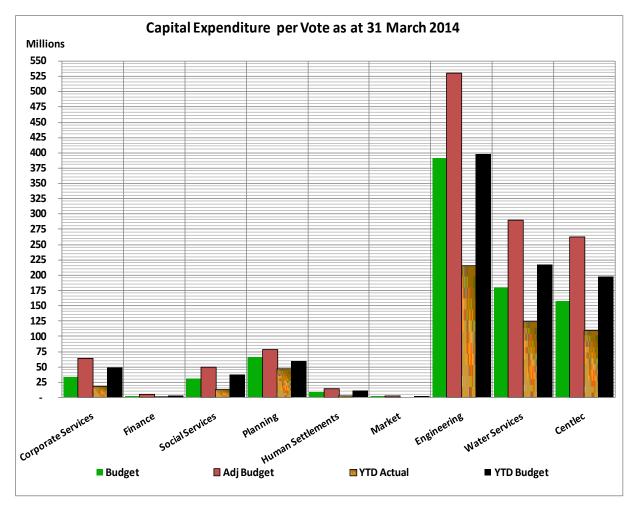
The following chart compares the year to date actual expenditure with the year to date original and adjustments budgets (target).



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
Corporate Services	32,584,540	63,914,946	17,926,930	47,936,210	28.05%
Finance	2,000,000	4,000,000	1,353,685	3,000,000	33.84%
Social Services	29,784,000	48,572,061	13,202,885	36,429,046	27.18%
Planning	65,245,000	77,599,512	47,355,639	58,199,634	61.03%
Human Settlements	8,500,000	13,251,353	2,639,778	9,938,515	19.92%
Market	1,700,000	1,700,000	-	1,275,000	0.00%
Engineering	391,198,457	530,359,350	215,583,588	397,769,513	40.65%
Water Services	178,388,347	289,833,229	123,835,709	217,374,922	42.73%
Centlec	156,588,364	262,587,391	109,262,693	196,940,543	41.61%
	865,988,708	1,291,817,842	531,160,906	968,863,382	41.12%

The following chart compares the year to date actual expenditure with the year to date original and adjustments 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 2014 indicates a closing balance (cash and cash equivalents) of R1 284.490 million (February 2014 – R1 079.339 million) which comprises of the following:

- Bank balance and cash
- Bank balance and cash
- Bank balance and cash
- Investment deposits
- Investment deposits

R91.520 million (Mangaung) R9.316 million (Centlec) R2.976 million (Market) R699.007 million (Mangaung) R481.671 million (Centlec) The abovementioned figures as well as the figures below include cash from the entity according to figures submitted.

Under the cash flow from operating activities category:

- Ratepayers and other reflect a year to date amount of **R3 105.209 million**, resulting in a R319.838 million unfavourable variance, as compared to a year to date target of **R3 425.047 million**;
- Operating grants and subsidies show a year to date amount of **R642.133 million** compared to a year to date target of **R530.546 million** (**R111.587 million** favourable variance) due to the equitable share and fuel levy received in advance and
- Capital grants and subsidies show a year to date amount of **R759.446 million** compared to a year to date target of **R540.432 million** (**R219.014 million** favourable variance) due to the Urban Settlements Development Grant received in advance.

With regard to payments:

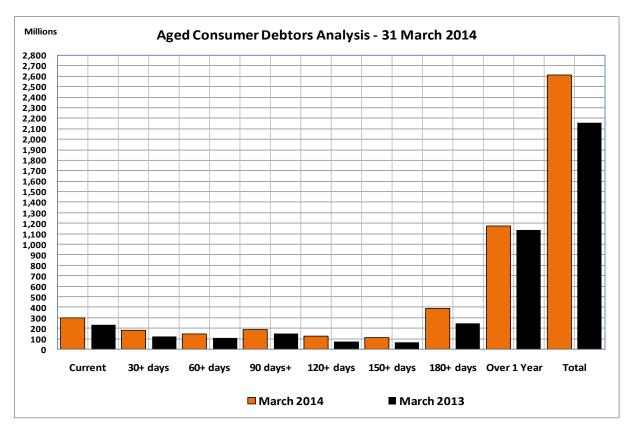
- Suppliers and employee payments indicate a year to date amount of **R3 074.535 million** (**R497.318 million** favourable variance) compared to a target of **R3 571.852 million** due to under spending during the period;
- Capital payments indicate a year to date amount of **R555.111 million** (**R35.518 million** unfavourable variance) compared to a target of **R519.593 million**.
- Increase in non-current investments Centlec has made investments to the value of R183.963 million for longer than three months, which was not budgeted for.

Outstanding Debtors report (Annexure B – Table SC3)

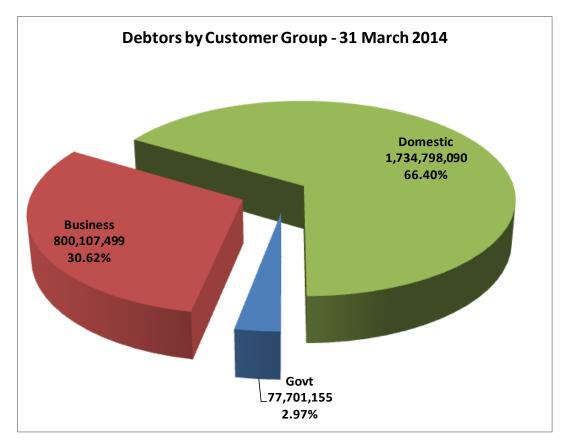
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The net debtors balance is **R2 612.607 million** (February 2014 – R2 611.936 million) after excluding R167.456 million (February 2014 – R160.625 million) for electricity owed to Centlec and R8.356 million (February 2014 – R8.130 million) for other departmental charges.

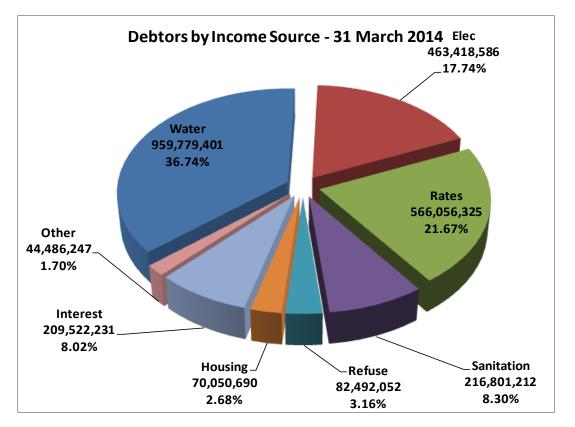
The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 221.062 million** (R1.219.868 million – March 2013) is outstanding in this category, with **R872.793 million** attributable to households, a decrease of R31.761 million from the balance of R904.554 million in March 2013.



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

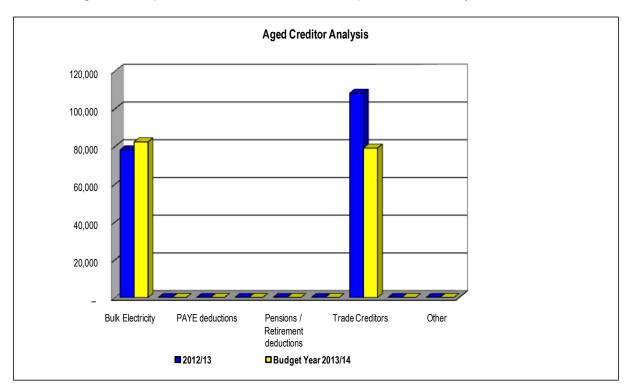


The following chart indicates the oustanding debtors by income source (excluding electricity owned to Centlec and other departmental charges as explained above).



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. The total trade creditors amounted to R161.684 million compared to an amount of R152.979 million in February 2014. The net increase is in trade creditors that increased with R7.601 million and electricity that increased with R1.104 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 **R1 180.678** million as at 31 March 2014 against **R1 047.128** million at 28 February 2014.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 March 2014 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 2014 the operating revenue (excluding capital grants) and expenditure actual represented **73.82%** and **63.08%**, respectively of the adjustments budget. The outcome reflects a variance of **1.18%** (unfavourable) and **11.92%** (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 2014 represents only **41.12%** when compared to the benchmark projection of **75%**, a variance of **33.88%** for the year. There is thus a need

to aggressively accelerate spending to get to an acceptable spending level of at least 90% performance level at the end of June 2014.

5. KEY MARCH 2014 PERFORMANCE (FINANCIAL) INDICATORS

The outcome in terms of the performance indicators is as outlined on the Supporting Table SC2 of the report pack. The various 'Debtors' ratios are also a cause for concern and are impacted by the size of the debtor's book.

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 2014, 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 2014 and
- 2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

PREPARED BY:

M J KHUNONG GENERAL MANAGER FINANCIAL MANAGEMENT

DATE: 20/4/04/10

SUBMITTED BY:

E M MOHLAHLO CHIEF-FINANCIAL OFFICER

DATE: 2014 410

City Manager's quality certification

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

 the monthly report on the implementation of the budget and financial state affairs of the municipality for the period ending 31 March 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name:

City Manager of the Mangaung Metropolitan Municipality

IR

Signature:

Date:

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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 2014 the reports were submitted on 11 March 2014. 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 7 March 2014.

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

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Table C2C	Financial Performance (standard classification)
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Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
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MAN Mangaung - Contac	ct Information	1	
A. GENERAL INFORMATION			
A. GENERAL INFORMATION Municipality	MAN Mangaung	_	
Grade	6	_	
Province	FS FREE STATE		
Web Address	mangaung.co.za		
e-mail Address			
B. CONTACT INFORMATION			
Postal address:	0704		
P.O. Box	3704		
City / Town Postal Code	Bloemfontein 9300	_	
	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:		Secretary/PA to the Spea	ker:
Name	Mr M A Siyonzana	Name	Me S B Mncube
Telephone number	051 405 8007	Telephone number	051 405 8640
Cell number	082 821 9300	Cell number	082 578 1378
Fax number	051 405 8676	Fax number	051 405 8971
E-mail address	mxolisi.siyonzana@mangaung.co.za	E-mail address	bonga.mncube@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayo	
Name	Mr T M Manyoni	Name	N Ndimande
Telephone number	051 405 8015	Telephone number	051 405 8015
Cell number Fax number	082 334 0919 051 405 8663	Cell number Fax number	072 610 4792 051 405 8663
E-mail address	thabo.manyoni@mangaung.co.za	E-mail address	nhlanhla.ndimande@mangaung.co.za
Deputy Mayor/Executive Ma Name	Ayor: Ms C Rampai	Name	Ity Mayor/Executive Mayor: Ms B A Lefela
Telephone number	051 405 8640	Telephone number	051 405 8667
Cell number	083 459 2027	Cell number	083 354 9750
Fax number	051 405 8971	Fax number	051 405 8676
E-mail address	constance.rampai@mangaung.co.za	E-mail address	dirontsho.lefela@mangaung.co.za
D. MANAGEMENT LEADERSH	P		
Municipal Manager:		Secretary/PA to the Muni	cipal Manager:
Name	Me S M Mazibuko	Name	Sonnet S Piechaczek
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number	082 467 9235	Cell number	082 925 5331
Fax number	051 405 8741	Fax number	051 405 8101
E-mail address	sibongile.mazibuko@mangaung.co.za	E-mail address	sonnet.piechczek@mangaung.co.za
Chief Financial Officer		Secretary/PA to the Chie	
Name Telephone number	Mr E M Mohlahlo 051 405 8625	Name Telephone number	Me Petunia Ramagaga 051 405 8627
Cell number	082 413 6113	Cell number	073 032 5856
Fax number	051 405 8787	Fax number	051 405 8787
E-mail address	ernest.mohlahlo@mangaung.co.za	E-mail address	Petunia.Ramagaga@mangaung.co.za
	mitting financial information		
Name	Mr E M Mohlahlo		
Telephone number	051 405 8625		
Cell number	082 413 6113		
Fax number	051 405 8787	7	
E-mail address	ernest.mohlahlo@mangaung.co.za		
	mitting financial information		
Name	Mr Mosala Khunong		
Telephone number	051 405 8627	_	
Cell number	082 552 3477	_	
Fax number	051 405 8793 Mosala Khupong@mangaung.co.za		
E-mail address	Mosala.Khunong@mangaung.co.za		
Name	mitting financial information Mr Dirk Pelser		
Telephone number	051 405 8501		
	082 463 1158		
Cell number Fax number	082 463 1158 051 405 8793	_	
Cell number		_	

MAN Mangaung - Table C1 Consolidated Mc	onthly Budget Statement Summary - M09 March
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Description	2012/13	- <u>.</u>			Budget Year		VTD		
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
inancial Performance									
Property rates	514,177	568,524	750,767	81,614	747,168	563,075	184,093	33%	750,7
Service charges	2,370,334	2,932,968	2,984,527	159,547	2,051,981	2,238,395	(186,414)	-8%	2,984,5
Investment revenue	33,361	177,902	180,902	26,605	119,685	135,676	(15,991)	-12%	327,7
Transfers recognised - operational	795,376	654,372	707,396	172,276	640,949	530,547	110,402	21%	707,3
Other own revenue	278,439	1,161,721	1,157,466	122,226	707,907	868,099	(160,193)	-18%	1,157,4
Fotal Revenue (excluding capital transfers and	3,991,686	5,495,487	5,781,057	562,269	4,267,690	4,335,793	(68,103)	-2%	5,927,9
contributions)									
Employee costs	977,491	1,191,122	1,170,377	89,678	816,714	877,783	(61,069)	-7%	1,170,3
Remuneration of Councillors	43,610	49,886	49,886	3,886	36,383	37,415	(1,032)	-3%	49,8
Depreciation & asset impairment	378,477	449,583	430,583	11,496	298,345	322,937	(24,592)	-8%	430,5
Finance charges	41,531	200,445	198,745	10,262	111,863	149,059	(37,195)	-25%	198,7
Materials and bulk purchases	1,563,772	1,912,267	1,956,553	126,496	1,311,658	1,467,414	(155,756)	-11%	1,956,5
Transfers and grants	7,476	121,889	129,889	5,175	57,290	97,417	(40,127)	-41%	129,8
Other expenditure	999,306	1,443,281	1,483,089	110,974	786,092	1,112,317	(326,225)	-29%	1,483,0
Total Expenditure	4,011,663	5,368,473	5,419,122	357,967	3,418,346	4,064,342	(645,996)	-16%	5,419,1
Surplus/(Deficit)	(19,977)	127,014	361,935	204,302	849,345	271,451	577,893	213%	508,7
Transfers recognised - capital	590,476	686,388	862,422		8,000	646,816	(638,816)	-99%	862,4
Contributions & Contributed assets		11,888	17,676	_	0,000	13,257	(13,257)	-100%	17,6
Surplus/(Deficit) after capital transfers &	570,499	825,290	1,242,033	204,302	857,345	931,525	(74,180)	-100 %	1,388,8
contributions	010,400	020,200	1,2-12,000	204,002	001,040	001,020	(14,100)	0,0	1,000,0
Share of surplus/ (deficit) of associate	_	-	_	-	-	-	-		
Surplus/ (Deficit) for the year	570,499	825,290	1,242,033	204,302	857,345	931,525	(74,180)	-8%	1,388,8
Capital expenditure & funds sources									
Capital expenditure	827,747	865,989	1,291,818	129,903	531,161	968,863	(437,702)	-45%	1,291,8
Capital transfers recognised	590,476	686,388	856,282	67,669	370,430	642,211	(271,781)	-42%	856,2
Public contributions & donations	20,543	11,888	17,676	3,799	15,287	13,257	2,030	15%	17,6
Borrowing	87,736	36,684	39,406	3,986	16,342	29,554	(13,213)	-45%	39,4
•	128,992	131,028	378,454	54,450	129,103	283,841	(154,738)	-45 %	378,4
Internally generated funds		865,989	1,291,818	129,903	531,161	968,863		-35 % -45%	
Total sources of capital funds	827,747	800,989	1,291,618	129,903	551,101	900,003	(437,702)	-40%	1,291,8
inancial position									
Total current assets	1,631,776	1,387,339	2,133,509		2,815,350				2,133,5
Total non current assets	11,864,317	11,378,649	13,143,247		12,225,920				13,143,2
Total current liabilities	1,220,834	1,122,823	1,432,594		1,858,657				1,432,5
Total non current liabilities	1,242,365	907,937	1,174,185		1,060,972				1,174,1
Community wealth/Equity	11,032,894	10,735,228	12,669,977		12,121,642				12,669,9
Cash flows									
Net cash from (used) operating	850,992	855,628	1,223,999	306,913	1,395,589	917,999	477,590	52%	1,223,9
Net cash from (used) investing	(784,846)	(637,790)	(992,036)	(101,428)	(739,075)	(478,343)	(260,732)	55%	(992,0
Net cash from (used) financing	195,095	11,394	15,894	(334)	17,643	11,920	5,723	48%	15,8
Cash/cash equivalents at the month/year end	603,003	652,748	858,190	-	1,284,490	875,093	409,397	47%	858,1
					.,_0.,.00			,	
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 Income Source	311,461	189,907	152,884	196,426	130,813	117,410	468,457	1,221,062	2,788,4
Creditors Age Analysis									
Total Creditors	126,154	20,539	2,404	12,587	-	-	-	-	161,6

MAN Mangaung -	Table C2 Consolidated Monthly	Budget Statement -	Financial Performance	(standard classification)	- M09 March
mangaung -	Table 02 Consondated Monthly	Dudget Otatement -		(standard classification)	

2012/13 Budget Year 2013/14									
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue - Standard	4 000 7 40						(105.074)	000/	
Governance and administration	1,836,740	2,598,325	3,009,625	305,597	1,761,247	2,257,219	(495,971)	-22%	3,009,62
Executive and council	-	1,553	2,553	-	877	1,915	(1,037)	-54%	2,553
Budget and treasury office	1,822,468	2,424,788	2,835,088	313,530	1,761,620	2,126,316	(364,696)	-17%	2,835,088
Corporate services	14,272	171,984	171,984	(7,933)	(1,250)	128,988	(130,238)	-101%	171,984
Community and public safety	18,508	40,697	42,537	1,562	16,091	31,903	(15,812)	-50%	42,53
Community and social services	4,973	5,071	5,071	376	3,695	3,803	(109)	-3%	5,07
Sport and recreation	609	584	584	65	565	438	127	29%	584
Public safety	5,775	19,732	21,572	635	7,542	16,179	(8,637)	-53%	21,572
Housing	7,149	14,972	14,972	486	4,284	11,229	(6,945)	-62%	14,972
Health	3	338	338	-	5	254	(249)	-98%	338
Economic and environmental services	6,833	8,275	8,275	503	4,919	6,207	(1,287)	-21%	8,27
Planning and development	4,773	5,910	5,910	346	4,267	4,433	(166)	-4%	5,910
Road transport	1,921	2,172	2,172	152	576	1,629	(1,053)	-65%	2,172
Environmental protection	139	193	193	5	76	145	(69)	-47%	193
Trading services	2,700,924	3,526,949	3,580,147	252,787	2,468,412	2,685,110	(216,698)	-8%	3,580,147
Electricity	1,824,109	2,454,613	2,456,252	120,648	1,530,967	1,842,189	(311,222)	-17%	2,456,252
Water	582,423	668,129	700,743	60,691	533,039	525,557	7,482	1%	700,743
Waste water management	147,969	213,496	215,993	36,423	226,648	161,995	64,653	40%	215,993
Waste management	146,422	190,712	207,160	35,025	177,759	155,370	22,389	14%	207,160
Other	19,158	19,516	20,571	1,820	25,021	15,428	9,593	62%	20,571
Fotal Revenue - Standard	4,582,162	6,193,763	6,661,155	562,269	4,275,690	4,995,867	(720,176)	-14%	6,661,155
Expenditure - Standard				,					
Governance and administration	1,086,430	1,293,073	1,347,245	79,966	744,491	1,010,434	(265,943)	-26%	1,347,24
Executive and council	155,338	271,778	311,463	19,919	187,031	233,597	(46,566)	-20%	311,463
Budget and treasury office	668,402	699,132	706,158	39,619	343,468	529,618	(186,150)	-35%	706,158
Corporate services	262,691	322,163	329,625	20,428	213,992	247,219	(33,226)	-13%	329,62
Community and public safety	298,426	428,360	430,984	29,822	271,279	323,238	(51,959)	-16%	430,984
Community and social services	94,472	122,786	122,858	7,946	76,799	92,143	(15,344)	-17%	122,858
Sport and recreation	2,610	42,672	42,642	1,544	19,337	31,981	(12,644)	-40%	42,642
Public safety	158,241	190,498	190,019	15,429	127,673	142,514	(12,044)	-10%	190,019
Housing	33,914	59,841	62,902	4,105	40,161	47,176	(14,041) (7,015)	-15%	62,902
Health	9,189	12,563	12,563	799	7,308	9,422	(2,115)	-22%	12,563
Economic and environmental services	348,629	424,724	433,110	12,319	233,796	324,832	(91,036)	-22%	433,110
Planning and development	44,475	424,724 89,878	433,110 93,944	2,559	52,261	70,458	(91,030) (18,197)	-26%	433,11 93,944
Road transport	290,091	312,529	93,944 316,929	2,559	169,834	237,697	(10,197) (67,863)	-20%	93,944 316,929
Environmental protection	290,091	22,317	22,237	8,370 1,389	109,034	237,697 16,678	(67,863) (4,976)	-29% -30%	22,23
							,		
Trading services	2,261,030	3,203,511	3,189,032	235,112	2,157,262	2,391,774	(234,512)	-10%	3,189,032
Electricity	1,459,244	2,269,095	2,190,200	158,174	1,461,101	1,642,650	(181,549)	-11%	2,190,200
Water	555,429	623,746	674,403	55,128	480,756	505,802	(25,046)	-5%	674,40
Waste water management	148,669	185,685	193,685	10,152	123,334	145,264	(21,930)	-15%	193,68
Waste management	97,688	124,985	130,744	11,658	92,071	98,058	(5,987)	-6%	130,74
Other	17,147	18,805	18,752	748	11,517	14,064	(2,547)	-18%	18,75
Fotal Expenditure - Standard	4,011,663	5,368,473	5,419,122	357,967 204,302	3,418,346	4,064,342	(645,996)	-16%	5,419,122 1,242,033

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

AN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - MU9 March 2012/13 Budget Year 2013/14									
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual		YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue - Standard									
Municipal governance and administration	1,836,740	2,598,325	3,009,625	305,597	1,761,247	2,257,219	(495,971)	-21.97%	3,009,625
Executive and council	-	1,553	2,553	-	877	1,915	(1,037)	-54.18%	2,553
Mayor and Council	-	1,553	2,553	-	877	1,915	(1,037)	-54.18%	2,553
Municipal Manager	-	-	-	-	-	-	-		-
Budget and treasury office	1,822,468	2,424,788	2,835,088	313,530	1,761,620	2,126,316	(364,696)	-17.15%	2,835,088
Corporate services	14,272	171,984	171,984	(7,933)	(1,250)	128,988	(130,238)	-100.97%	171,984
Human Resources	4,114	6,086	6,086	168	2,251	4,565	(2,314)	-50.69%	6,086
Information Technology	-	130	130	-	-	98	(98)	-100.00%	130
Property Services	9,307	162,389	162,389	(8,225)	(4,437)	121,792	(126,229)	-103.64%	162,389
Other Admin	851	3,379	3,379	124	937	2,534	(1,597)	-63.04%	3,379
Community and public safety	18,508	40,697	42,537	1,562	16,091	31,903	(15,812)	-49.56%	42,537
Community and social services	4,973	5,071	5,071	376	3,695	3,803	(109)	-2.85%	5,071
Libraries and Archives	169	291	291	14	137	218	(81)	-37.36%	291
Museums & Art Galleries etc	13	12	12	0	9	9	(1)	-5.84%	12
Community halls and Facilities	-	-	-	-	-	-	-		-
Cemeteries & Crematoriums	2,201	2,339	2,339	171	1,565	1,754	(189)	-10.78%	2,339
Child Care	-	-	-	-	-	-	-		-
Aged Care	-	-	-	-	-	-	-		-
Other Community	-	-	-	-	-	-	-		-
Other Social	2,589	2,429	2,429	191	1,984	1,822	163	8.93%	2,429
Sport and recreation	609	584	584	65	565	438	127	29.11%	584
Public safety	5,775	19,732	21,572	635	7,542	16,179	(8,637)	-53.38%	21,572
Police	4,843	7,673	9,513	624	6,822	7,135	(313)	-4.39%	9,513
Fire	720	678	678	11	553	508	44	8.74%	678
Civil Defence		-	-	-	-	-	-		-
Street Lighting		11,382	11,382	-	168	8,536	(8,369)	-98.03%	11,382
Other	211	-	-	-	-	-	-		-
Housing	7,149	14,972	14,972	486	4,284	11,229	(6,945)	-61.85%	14,972
Health	3	338	338	-	5	254	(249)	-98.21%	338
Clinics	-	-	-	-	-	-	-		-
Ambulance	-	-	-	-	-	-	-		-
Other	3	338	338	-	5	254	(249)	-98.21%	338
Economic and environmental services	6,833	8,275	8,275	503	4,919	6,207	(1,287)	-20.74%	8,275
Planning and development	4,773	5,910	5,910	346	4,267	4,433	(166)	-3.74%	5,910
Economic Development/Planning	194	486	486	15	137	364	(227)	-62.44%	486
Town Planning/Building enforcement	4,579	5,425	5,425	331	4,130	4,069	61	1.51%	5,425
Licensing & Regulation	-	_	_	-	-	-	-		_
Road transport	1,921	2,172	2,172	152	576	1,629	(1,053)	-64.62%	2,172
Roads	1,098	1,204	1,204	-	-	903	(903)	-100.00%	1,204
Public Buses	-	_	_	-	-	-	-		_
Parking Garages	823	968	968	152	576	726	(150)	-20.61%	968
Vehicle Licensing and Testing	_	_	_	_	_	_	_		_
Other	_	-	-	_	-	_	-		-
Environmental protection	139	193	193	5	76	145	(69)	-47.43%	193
Pollution Control	_	-	-	-	-	-	-		-
Biodiversity & Landscape	-	_	_	-	-	-	-		-
Other	139	193	193	5	76	145	(69)	-47.43%	193
Trading services	2,700,924	3,526,949	3,580,147	252,787	2,468,412	2,685,110	(216,698)	-8.07%	3,580,147
Electricity	1,824,109	2,454,613	2,456,252	120,648	1,530,967	1,842,189	(311,222)	-16.89%	2,456,252
Electricity Distribution	1,824,109	2,454,613	2,456,252	120,648	1,530,967	1,842,189	(311,222)	-16.89%	2,456,252
Electricity Generation		.,,	-	-		-			_,,
Water	582,423	668,129	700,743	60,691	533,039	525,557	7,482	1.42%	700,743
Water Distribution	582,423	668,129	700,743	60,691	533,039	525,557	7,482	1.42%	700,743
Water Storage		-			-	-	-		. 30,740
Waste water management	147,969	213,496	215,993	36,423	226,648	161,995	64,653	39.91%	215,993
Sewerage	147,969	213,496	215,993	36,423	226,648	161,995	64,653	39.91%	215,993
Storm Water Management	171,000	210,400	210,000	- 50,425	- 220,040	- 101,995	- 04,000	55.5170	210,000
Public Toilets		_	-	_	-	_	-		-
Waste management	146,422	190,712	207,160	35,025	177,759	155,370	22,389	14.41%	207,160
Solid Waste	146,422	190,712	207,160	35,025	177,759	155,370	22,389	14.41% 14.41%	207,160
Other	146,422	190,712 19,516			25,021		22,389 9,593	62.18%	207,160 20,57 1
		-	20,571	1,820		15,428			
Air Transport	411	373	373	41	8,984	280	8,704	3112.76%	373
Abattoirs	-	-	-	-	-	-	-		-
Tourism	-	-	-	-	-	-	-		-
Forestry	-	-	-	-	-	-	-		-
Markets	18,746	19,143	20,198	1,779	16,037	15,148	889	5.87%	20,198
Total Revenue - Standard	4,582,162	6,193,763	6,661,155	562,269	4,275,690	4,995,867	(720,176)	-14.42%	6,661,155

	2012/13				Budget Ye	ear 2013/14			
Description	Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year
R thousands	Outcome	Budget	Budget					%	Forecast
								,,,	
Expenditure - Standard Municipal governance and administration	1,086,430	1,293,073	1,347,245	79,966	744,491	1,010,434	(265,943)	-26.32%	1,347,245
Executive and council	155,338	271,778	311,463	19,900	187,031	233,597	(46,566)	-19.93%	311,463
Mayor and Council	148,309	260,464	300,148	19,313	179,153	235,337	(40,300) (45,958)	-20.42%	300,148
Municipal Manager	7,029	11,314	11,314	545	7,877	8,486	(40,500) (608)	-7.17%	11,314
Budget and treasury office	668,402	699.132	706,158	39,619	343,468	529,618	(186,150)	-35.15%	706,158
Corporate services	262,691	322,163	329,625	20,428	213,992	247,219	(33,226)	-13.44%	329,625
Human Resources	37,724	50,346	51,946	3,475	32,690	38,959	(6,269)	-16.09%	51,946
Information Technology	59,192	78,571	84,105	3,065	42,681	63,079	(20,397)	-32.34%	84,105
Property Services	56,502	34,438	34,377	1,028	13,048	25,783	(12,735)	-49.39%	34,377
Other Admin	109,273	158,808	159,197	12,861	125,573	119,398	6,175	5.17%	159,197
Community and public safety	298,426	428,360	430,984	29,822	271,279	323,238	(51,959)	-16.07%	430,984
Community and social services	94,472	122,786	122,858	7,946	76,799	92,143	(15,344)	-16.65%	122,858
Libraries and Archives	15,403	21,498	21,427	1,333	11,571	16,070	(4,499)	-28.00%	21,427
Museums & Art Galleries etc	1,352	1,922	1,922	84	914	1,442	(528)	-36.63%	1,922
Community halls and Facilities	-	-	-	-	-	-	-		-
Cemeteries & Crematoriums	16,774	21,046	20,505	1,498	14,505	15,378	(873)	-5.68%	20,505
Child Care	-	-	-	-	-	-	-		-
Aged Care	-	-	-	-	-	-	-		-
Other Community	-		-	-	-	-	-		-
Other Social	60,943	78,320	79,004	5,030	49,810	59,253	(9,443)	-15.94%	79,004
Sport and recreation	2,610	42,672	42,642	1,544	19,337	31,981	(12,644)	-39.54%	42,642
Public safety	158,241	190,498	190,019	15,429	127,673	142,514	(14,841)	-10.41%	190,019
Police	100,200	115,536	117,057	10,468	81,656	87,793	(6,136)	-6.99%	117,057
Fire	50,051	58,166	58,101	4,138	37,531	43,576	(6,045)	-13.87%	58,101
Civil Defence	-	-	-	-	-	-	-		-
Street Lighting	2,548	11,382	5,479	524	5,769	4,109	1,660	40.40%	5,479
Other	5,442	5,414	9,382	298	2,717	7,036	(4,319)	-61.38%	9,382
Housing	33,914	59,841	62,902	4,105	40,161	47,176	(7,015)	-14.87%	62,902
Health <i>Clinics</i>	9,189	12,563	12,563	799	7,308	9,422	(2,115)	-22.44%	12,563
Ambulance	-	-	-	-	-	-	-		-
Other	- 0.100	-	-	- 799	- 7 200	- 0.400	(0.445)	00.449/	40.500
Economic and environmental services	9,189 348,629	12,563 424,724	12,563 433,110	12,319	7,308 233,796	9,422 324,832	(2,115) (91,036)	-22.44% -28.03%	12,563 433,110
Planning and development	44,475	89,878	93,944	2,559	52,261	70,458	(18,197)	-25.83%	93,944
Economic Development/Planning	15,687	29,092	32,452	194	21,601	24,339	(10,137) (2,738)	-11.25%	32,452
Town Planning/Building enforcement	28,788	60,785	61,492	2,365	30,660	46,119	(15,459)	-33.52%	61,492
Licensing & Regulation	-	-	-	2,000			(10,400)	-00.02 /0	- 01,402
Road transport	290,091	312,529	316,929	8,370	169,834	237,697	(67,863)	-28.55%	316,929
Roads	288,621	310,934	315,334	8,304	169,179	236,501	(67,321)	-28.47%	315,334
Public Buses		_	_	_	-		-		_
Parking Garages	1,470	1,595	1,595	67	655	1,196	(541)	-45.27%	1,595
Vehicle Licensing and Testing	-	_	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Environmental protection	14,063	22,317	22,237	1,389	11,701	16,678	(4,976)	-29.84%	22,237
Pollution Control	-	-	-	-	-	-			-
Biodiversity & Landscape	-	-	-	-	-	-	-		-
Other	14,063	22,317	22,237	1,389	11,701	16,678	(4,976)	-29.84%	22,237
Trading services	2,261,030	3,203,511	3,189,032	235,112	2,157,262	2,391,774	(234,512)	-9.80%	3,189,032
Electricity	1,459,244	2,269,095	2,190,200	158,174	1,461,101	1,642,650	(181,549)	-11.05%	2,190,200
Electricity Distribution	1,459,244	2,255,496	2,176,601	157,641	1,456,306	1,632,451	(176,145)	-10.79%	2,176,601
Electricity Generation		13,600	13,600	533	4,795	10,200	(5,405)	-52.99%	13,600
Water	555,429	623,746	674,403	55,128	480,756	505,802	(25,046)	-4.95%	674,403
Water Distribution	555,429	623,746	674,403	55,128	480,756	505,802	(25,046)	-4.95%	674,403
Water Storage	-	-	-	-	-	-	-		-
Waste water management	148,669	185,685	193,685	10,152	123,334	145,264	(21,930)	-15.10%	193,685
Sewerage	148,669	185,685	193,685	10,152	123,334	145,264	(21,930)	-15.10%	193,685
Storm Water Management	-	-	-	-	-	-	-		-
Public Toilets	-	-	-	-	-	-	-		-
Waste management	97,688	124,985	130,744	11,658	92,071	98,058	(5,987)	-6.11%	130,744
Solid Waste	97,688	124,985	130,744	11,658	92,071	98,058	(5,987)	-6.11%	130,744
Other	17,147	18,805	18,752	748	11,517	14,064	(2,547)	-18.11%	18,752
Air Transport	294	377	324	8	241	243	(1)	-0.57%	324
Abattoirs	-	-	-	-	-	-	-		-
Tourism	-	-	-	-	-	-	-		-
Forestry	-	-	-	-		-	-		-
Markets	16,853	18,428	18,428	740	11,276	13,821	(2,545)	-18.42%	18,428
Total Expenditure - Standard	4,011,663	5,368,473	5,419,122	357,967	3,418,346	4,064,342	(645,996)	-15.89%	5,419,122
Surplus/ (Deficit) for the year	570,499	825,290	1,242,033	204,302	857,345	931,525	(74,180)	-7.96%	1,242,033

MAN Mangaung - Table C3 Consolidated Month	ly Budget Statement - Financial Performance ((revenue and expenditure by municipal vote) - M09 March

Vote Description	2012/13				Budget Year 2				
· · ·	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
D the second	Outcome	Budget	Budget	actual	i cai i D actuai	budget	variance	variance	Forecast
R thousands Revenue by Vote								%	
Vote 1 - City Manager	0	_		1	1		1	#DIV/0!	
Vote 2 - Executive Mayor	0	-	-	1	'	-	_	#DIV/0!	-
,	- 5 700	-	-	329	-	-		-58.6%	-
Vote 3 - Corporate Services	5,790	11,512	11,512		3,573	8,634	(5,061)		11,512
Vote 4 - Finance	1,822,468	1,042,442	1,224,685	188,448	1,185,303	918,514	266,789	29.0%	1,224,685
Vote 5 - Social Services	12,933	15,575	17,415	1,273	21,275	13,061	8,214	62.9%	17,415
Vote 6 - Planning	4,773	5,910	6,910	346	5,144	5,183	(39)	-0.7%	6,910
Vote 7 - Human Settlement and Housing	14,565	175,611	175,611	(7,776)	(539)	131,708	(132,247)	-100.4%	175,611
Vote 8 - Fresh Produce Market	18,746	19,143	20,198	1,779	16,037	15,148	889	5.9%	20,198
Vote 9 - Engineering Services	295,492	405,548	424,493	71,448	404,407	318,370	86,037	27.0%	424,493
Vote 10 - Water Services	582,423	668,129	700,743	60,691	533,039	525,557	7,482	1.4%	700,743
Vote 11 - Miscellaneous Services	862	1,383,899	1,611,956	125,082	576,317	1,208,967	(632,650)	-52.3%	1,611,956
Vote 12 - Regional Operations	-	-	-	-	-	-	-		-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	100 040	4 504 405	4 050 705	(210 501)	-17.3%	-
Vote 14 - Electricity - Centlec (Soc) Ltd	1,824,109	2,465,995	2,467,634	120,648	1,531,135	1,850,725	(319,591)	-17.3%	2,467,634
Trici De construite Maria	-	-	-	-	-	4 005 007	(700.470)	4.4.40/	-
Total Revenue by Vote	4,582,162	6,193,763	6,661,155	562,269	4,275,690	4,995,867	(720,176)	-14.4%	6,661,155
Expenditure by Vote									
Vote 1 - City Manager	30,345	47,514	47,514	2,544	25,743	35,636	(9,893)	-27.8%	47,514
Vote 2 - Executive Mayor	123,087	157,524	157,524	10,709	108,882	118,143	(9,261)	-7.8%	157,524
Vote 3 - Corporate Services	210,014	273,911	279,444	11,650	145,092	209,583	(64,492)	-30.8%	279,444
Vote 4 - Finance	137,656	187,575	174,901	16,637	100,809	131,176	(30,367)	-23.1%	174,901
Vote 5 - Social Services	274,561	340,418	341,868	25,182	219,889	256,401	(36,512)	-14.2%	341,868
Vote 6 - Planning	53,084	100,934	106,054	4,228	58,468	79,540	(21,072)	-26.5%	106,054
Vote 7 - Human Settlement and Housing	64,579	94,279	97,279	5,133	53,209	72,959	(19,750)		97,279
Vote 8 - Fresh Produce Market	16,853	18,428	18,428	740	11,276	13,821	(2,545)	-18.4%	18,428
Vote 9 - Engineering Services	496,989	668,370	686,629	38,845	455,528	514,972	(59,444)	-11.5%	686,629
Vote 10 - Water Services	571,643	623,746	674,403	55,128	480,756	505,802	(25,046)	-5.0%	674,403
Vote 11 - Miscellaneous Services	551,818	520,734	544,434	24,686	250,308	408,325	(158,017)	-38.7%	544,434
Vote 12 - Regional Operations	-	-	-	-	-	-	-		-
Vote 13 - Strategic Projects and Service Delivery Regulation	21,789	54,562	91,062	3,786	41,516	68,297	(26,781)	-39.2%	91,062
Vote 14 - Electricity - Centlec (Soc) Ltd	1,459,244	2,280,477	2,199,582	158,698	1,466,871	1,649,687	(182,816)	-11.1%	2,199,582
	-	-	-	-	-	-	-		-
Total Expenditure by Vote	4,011,663	5,368,473	5,419,122	357,967	3,418,346	4,064,342	(645,996)	-15.9%	5,419,122
Surplus/ (Deficit) for the year	570,499	825,290	1,242,033	204,302	857,345	931,525	(74,180)	-8.0%	1,242,033

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

Vote Description	2012/13				Budget Ye			,	
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	-	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote Vote 1 - City Manager	0	_	_	1	1		1	#DIV/0!	-
1.1 - Office of the City Manager	0	-	-	-	-	-	-		-
1.2 - Deputy Executive Director Operations 1.3 - Information Technology and Management		-	-	1	1	-	1	#DIV/0!	-
1.4 - Committee Services		-	-	-	-	-	-		-
1.5 - Deputy Executive Director Performance 1.6 - Risk Management and anti-Fraud & Corruption		-	-	-		-	-		-
1.7 - Internal Audit		_	-	-	-	-	-		-
1.8 - Institutional Compliance Vote 2 - Executive Mayor	_	-	-	-	-	-	-		-
2.1 - Office of the Speaker	-	-	-	-	-	-	-		-
2.2 - Office of the Executive Mayor 2.3 - Office of the Councils Whip		-	-	-	-	-	-		-
Vote 3 - Corporate Services	5,790	11,512	_ 11,512	329	3,573	8,634	(5,061)	-59%	11,512
3.1 - Head	5,790	_	-	-	-	-	-	500/	-
3.2 - Human Resource Management & Development 3.3 - Office of the Speaker		6,388 -	6,388	168 _	2,251	4,791	(2,540)	-53%	6,388
3.4 - Office of the Executive Mayor		-	-	-	-	-	-		
3.5 - Labour Relations 3.6 - Communications and Legal Services		-	-	_	-	-			-
3.7 - Facilities Management		4,993	4,993	161	1,322	3,745	(2,423)	-65%	4,993
3.8 - Safety and Loss Control 3.9 - Committee Services			-	_	-	-			
3.10 - Information Technology and Management		130	130	-	-	98	(98)	-100%	130
Vote 4 - Finance 4.1 - Property Rates	1,822,468 1,822,468	1,042,442 913,733	1,224,685 1,095,975	188,448 177,049	1,185,303 1,092,377	918,514 821,981	266,789 270,395	29% 33%	1,224,685 1,095,975
4.2 - Chief Financial Officer	1,022,400	1,553	1,553	-	-	1,165	(1,165)	-100%	1,053,973
4.3 - Accounting and Compliance 4.4 - Financial Support		-	-	-		-	-		-
4.5 - Budget and Treasury		_ 1,190	_ 1,190	0	0	892	(892)	-100%	_ 1,190
4.6 - Supply Chain Management		1,544	1,544	27	3,728	1,158	2,570	222%	1,544
4.7 - Revenue Management 4.8 - Asset Management		124,423 -	124,423	11,371 –	89,199 –	93,317	(4,118)	-4%	124,423
Vote 5 - Social Services	12,933	15,575	17,415	1,273	21,275	13,061	8,214	63%	17,415
5.1 - Administration 5.2 - Education and Library Services	12,522	-	-	_		-			-
5.3 - Social Development		1,116	1,116	84	796	837	(41)	-5%	1,116
5.4 - Environmental Health Services 5.5 - Emergency Management Services		- 678	- 678	- 11	- 553	_ 508	_ 44	9%	- 678
5.6 - Traffic and Law Enforcement		8,641	10,481	775	7,398	7,861	(463)	-6%	10,481
5.7 - Parks and Cemeteries 5.8 - Disaster Management	411	5,141	5,141	403	12,528	3,856	8,672	225%	5,141
Vote 6 - Planning	4,773	5,910	6,910	346	5,144	5,183	(39)	-1%	6,910
6.1 - Administration and Finance 6.2 - Planning	4,773	-	1,000	-	877	750	127	17%	1,000
6.3 - Economic Development		486	486	15	137	364	(227)	-62%	486
6.4 - Town and Regional Planning 6.5 - Land Use Control		156 5,268	156 5,268	2 329	11 4,119	117 3,951	(106) 167	-90% 4%	156 5,268
6.6 - Architectural and Survey Services		5,200	5,200	- 529	4,119	5,951	-	4 %	5,200
6.7 - Geographic Information Services		-	-	-	-	-	-		-
6.8 - Environmental Management 6.3 - Economic Development		-	-	_		-	-		-
Vote 7 - Human Settlement and Housing	14,565	175,611	175,611	(7,776)	(539)	131,708	(132,247)	-100%	175,611
7.1 - Head 7.2 - Rental and Social Housing		- 5,637	_ 5,637	0 486	25 4,243	4,227	25 15	#DIV/0! 0%	- 5,637
7.3 - Land Development and Property Management		160,639	160,639	(8,262)	(4,823)	120,479	(125,302)	-104%	160,639
7.4 - Implementation Support 7.5 - BNG Property Management		9,336	9,336	_	17	7,002	(6,985)	-100%	9,336
7.6 - Informal Settlements		-	-	-	-	-	-		-
7.7 - Housing Vote 8 - Fresh Produce Market	14,565 18,746	_ 19,143	_ 20,198	_ 1,779	_ 16,037	_ 15,148	- 889	6%	_ 20,198
8.1 - Administration	18,746	16,650	16,649	1,541	13,935	12,487	1,448	12%	16,649
8.2 - Business Operations Vote 9 - Engineering Services	295,492	2,492 405,548	3,549 424,493	238 71,448	2,102 404,407	2,661 318,370	(560) 86,037	-21% 27%	3,549 424,493
9.1 - Head	295,492	-	-	-	-	-	-		-
9.2 - Fleet Sevices and Engineering Support 9.3 - Roads and Stormwater		136 1,204	136 1,204	-	-	102 903	(102) (903)	-100% -100%	136 1,204
9.4 - Solid Waste Management		190,712	207,160	35,025		155,370	(903) 22,389	14%	207,160
9.5 - Water and Sanitation Vote 10 - Water Services	500 400	213,496	215,993	36,423	226,648	161,995	64,653	40%	215,993
10.1 - Water	582,423 582,423	668,129 668,129	700,743 700,743	60,691 60,691	533,039 533,039	525,557 525,557	7,482 7,482	1% 1%	700,743 700,743
Vote 11 - Miscellaneous Services	862	1,383,899	1,611,956	125,082	576,317	1,208,967	(632,650)	-52%	1,611,956
11.1 - Transfers, Grants and Miscellaneous Vote 12 - Regional Operations	862 -	1,383,899	1,611,956 _	125,082	576,317	1,208,967	(632,650)	-52%	1,611,956
12.1 - Administration		-	-	-	-	-	-		-
12.2 - Bloemfontein North 12.3 - Bloemfontein South		-	-	-		-	-		-
12.4 - Botshabelo		-	-	-	-	-	-		-
12.5 - Thaba Nchu Vote 13 - Strategic Projects and Service Delivery R	_	-	-	_	-	-	-		-
13.1 - Head	-	-	-	-	-	-	-		-
13.2 - Strategic Projects 13.3 - City Services, Monitoring and Evaluation		-	-	-	-	-	-		-
13.3 - City Services, Monitoring and Evaluation 13.4 - Regional Centre Bloemfontein		-	-	-	-	-	-		-
13.5 - Regional Centre Botshabelo		-	-	_	-	-	-		-
13.6 - Regional Centre Thaba Nchu Vote 14 - Electricity - Centlec (Soc) Ltd	1,824,109	 2,465,995	 2,467,634	 120,648		_ 1,850,725		-17%	_ 2,467,634
14.1 - Board of Directors	<i>,</i> ,	-	-	-	-	-			-
14.2 - Company Secretary 14.3 - Chief Executive Officer		-	-	-		-	-		-
14.4 - Finance	1,824,109	2,428,869	2,432,148	120,626	1,530,132	1,824,111	(293,979)	-16%	2,432,148
14.5 - Corporate Services 14.6 - Engineering		-	-	6	625	-	625	#DIV/0!	-
14.6 - Engineering 14.7 - Customer Services		_ 8,840	7,200	_ 16	202	_ 5,400		-96%	_ 7,200
14.8 - Design and Development		16,904	16,904	-	8	12,678	(12,670)	-100%	16,904
14.9 - Distribution 14.10 - Street Lights		_ 11,382	_ 11,382	-	0 168	- 8,536	0 (8,369)	#DIV/0! -98%	_ 11,382
							,		

Vote Description	2012/13				Budget Ye	ear 2013/14			
R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote Vote 1 - City Manager	30,345	47,514	47,514	2,544	25,743	35,636	_ (9,893)	-28%	47,514
1.1 - Office of the City Manager	30,345	11,314	11,314	545	7,877	8,486	(608)	-7%	11,314
1.2 - Deputy Executive Director Operations		9,546	9,546	618	5,010	7,160	(2,150)	-30%	9,546
1.3 - Information Technology and Management 1.4 - Committee Services		-	-	-	-	-	-		-
1.5 - Deputy Executive Director Performance		9,468	9,468	406	2,925	7,101	(4,176)	-59%	9,468
1.6 - Risk Management and anti-Fraud & Corruption 1.7 - Internal Audit		8,057 7,442	8,057 7,442	507 468	5,158 4,772	6,043 5,582	(884) (809)	-15% -14%	8,057 7,442
1.8 - Institutional Compliance		1,687	1,687	-	-	1,265	(1,265)	-100%	1,687
Vote 2 - Executive Mayor 2.1 - Office of the Speaker	123,087 123,087	157,524 89,326	157,524 89,326	10,709 5,481	108,882 59,089	118,143 66,994	(9,261) (7,905)	-8% -12%	157,524 89,326
2.2 - Office of the Executive Mayor		63,123	63,123	4,781	45,927	47,342	(1,415)	-3%	63,123
2.3 - Office of the Councils Whip Vote 3 - Corporate Services	210,014	5,076 273,911	5,076 279,444	448 11,650	3,865 145,092	3,807 209,583	59 (64,492)	2% -31%	5,076 279,444
3.1 - Head	210,014	7,604	7,604	114	2,721	5,703	(2,982)	-52%	7,604
3.2 - Human Resource Management & Development 3.3 - Office of the Speaker		46,371	46,371	3,494	33,296	34,778	(1,482)	-4%	46,371
3.4 - Office of the Executive Mayor		-	-	-	-	-	-		-
3.5 - Labour Relations 3.6 - Communications and Legal Services		6,571 8,516	6,571 8,516	- 268	- 6,019	4,928 6,387	(4,928) (368)	-100% -6%	6,571 8,516
3.7 - Facilities Management		104,938	104,938	3,291	46,842	78,703	(31,862)	-40%	104,938
3.8 - Safety and Loss Control 3.9 - Committee Services		2,158	2,158	106	1,051	1,618	(567)	-35%	2,158 19,181
3.9 - Committee Services 3.10 - Information Technology and Management		19,181 78,571	19,181 84,105	1,312 3,065	12,480 42,681	14,386 63,079	(1,906) (20,397)	-13% -32%	19,181 84,105
Vote 4 - Finance	137,656	187,575	174,901	16,637 _	100,809	131,176	(30,367)	-23%	174,901
4.1 - Property Rates 4.2 - Chief Financial Officer	137,656	- 9,177	– 13,177	– 1,705	_ 7,649		(2,234)	-23%	- 13,177
4.3 - Accounting and Compliance		3,867	3,867	320	2,396	2,900	(504)	-17%	3,867
4.4 - Financial Support 4.5 - Budget and Treasury		2,030 7,223	2,030 7,223	158 477	1,499 4,577	1,523 5,417	(24) (840)	-2% -16%	2,030 7,223
4.6 - Supply Chain Management		21,338	21,338	1,491	11,150	16,003	(4,854)	-30%	21,338
4.7 - Revenue Management 4.8 - Asset Management		133,118 10,822	115,218 12,048	12,185 302	67,731 5,808	86,414 9,036	(18,683) (3,228)	-22% -36%	115,218 12,048
Vote 5 - Social Services	274,561	340,418	341,868	25,182	219,889	256,401	(36,512)	-14%	341,868
5.1 - Administration 5.2 - Education and Library Services	274,561	6,586	6,586	325	3,290	4,939	(1,650)	-33%	6,586
5.3 - Social Development		57,948	57,948	3,513	30,823	43,461	(12,638)	-29%	57,948
5.4 - Environmental Health Services 5.5 - Emergency Management Services		- 58,166	- 58,166	- 4,138	- 37,531	- 43,625	_ (6,094)	-14%	- 58,166
5.6 - Traffic and Law Enforcement		117,130	118,580	10,535	82,311	88,935	(6,624)	-7%	118,580
5.7 - Parks and Cemeteries		95,173 5,414	95,173 5,414	6,374 298	63,217 2,717	71,380 4,061	(8,163)	-11% -33%	95,173 5,414
5.8 - Disaster Management Vote 6 - Planning	53,084	100,934	106,054	4,228	58,468	79,540	(1,343) (21,072)	-33%	106,054
6.1 - Administration and Finance	53,084	6,614	7,614	1,434	4,580	5,711	(1,131)	-20%	7,614
6.2 - Planning 6.3 - Economic Development		-	-	-	-		-		-
6.4 - Town and Regional Planning		34,314	35,024	639	14,073	26,268	(12,195)	-46%	35,024
6.5 - Land Use Control 6.6 - Architectural and Survey Services		17,730 4,744	17,730 4,744	1,321 257	12,806 2,349	13,298 3,558	(491) (1,208)	-4% -34%	17,730 4,744
6.7 - Geographic Information Services		3,998	3,998	149	1,431	2,999	(1,567)	-52%	3,998
6.8 - Environmental Management 6.3 - Economic Development		4,442 29,092	4,442 32,502	235 194	1,627 21,601	3,332 24,376	(1,704) (2,775)	-51% -11%	4,442 32,502
Vote 7 - Human Settlement and Housing	64,579	94,279	97,279	5,133	53,209	72,959	(19,750)	-27%	97,279
7.1 - Head 7.2 - Rental and Social Housing		17,914 13,629	20,914 13,629	1,190 607	15,090 6,579	15,686 10,221	(595) (3,642)	-4% -36%	20,914 13,629
7.3 - Land Development and Property Management		34,438	34,438	1,028	13,048	25,828	(12,780)	-49%	34,438
7.4 - Implementation Support 7.5 - BNG Property Management		3,689	3,689	144 143	1,473 1,085	2,767	(1,294) 1,085	-47% #DIV/0!	3,689
7.6 - Informal Settlements		24,609	24,609	2,020	15,935	18,457	(2,522)	-14%	24,609
7.7 - Housing Vote 8 - Fresh Produce Market	64,579 16,853	-	_ 18,428	- 740	_ 11,276	- 13,821	(2.545)	-18%	_ 18,428
8.1 - Administration	16,853	18,428 5,103	5,103	308	3,355	3,827	(2,545) (472)	-12%	5,103
8.2 - Business Operations Vote 9 - Engineering Services	496,989	13,325 668,370	13,325 686,629	432 38,845	7,921 455,528	9,994 514,972	(2,073) (59,444)	-21% -12%	13,325 686,629
9.1 - Head	496,989 603,480	668,370 4,716	686,629 4,716	38,845 345	455,528 3,039	514,972 3,537	(59,444) (498)	-14%	4,716
9.2 - Fleet Sevices and Engineering Support 9.3 - Roads and Stormwater	(255,160)	42,050 310,934	42,050	8,387 8,304	67,904 169,179	31,537 236,576	36,367	115% -28%	42,050 315,434
9.3 - Roads and Stormwater 9.4 - Solid Waste Management	(200,100)	310,934 124,985	315,434 130,744	8,304 11,658	92,071	236,576 98,058	(67,396) (5,987)	-28% -6%	315,434 130,744
9.5 - Water and Sanitation	148,669	185,685	193,685	10,152	123,334	145,264	(21,930)	-15%	193,685
Vote 10 - Water Services 10.1 - Water	571,643 571,643	623,746 623,746	674,403 674,403	55,128 55,128	480,756 480,756	505,802 505,802	(25,046) (25,046)	-5% -5%	674,403 674,403
Vote 11 - Miscellaneous Services	551,818	520,734	544,434	24,686	250,308	408,325	(158,017)	-39%	544,434
11.1 - Transfers, Grants and Miscellaneous Vote 12 - Regional Operations	551,818 -	520,734 -	544,434 _	24,686 -	250,308	408,325	(158,017)	-39%	544,434 -
Vote 13 - Strategic Projects and Service Delivery R		54,562	91,062	3,786	41,516	68,297	(26,781)	-39%	91,062
13.1 - Head 13.2 - Strategic Projects	21,789	4,381 14,200	4,381 50,700	596 2,254	3,297 28,676	3,286 38,025	11 (9,350)	0% -25%	4,381 50,700
13.3 - City Services, Monitoring and Evaluation		3,152	3,152	-	-	2,364	(2,364)	-100%	3,152
13.4 - Regional Centre Bloemfontein 13.5 - Regional Centre Botshabelo		18,004 8,598	18,004 8,598	321 438	3,519 4,338	13,503 6,449	(9,984) (2,110)	-74% -33%	18,004 8,598
13.6 - Regional Centre Thaba Nchu		6,227	6,227	177	1,686	4,670	(2,984)	-64%	6,227
Vote 14 - Electricity - Centlec (Soc) Ltd 14.1 - Board of Directors	1,459,244 1,459,244	2,280,477 2,627	2,199,582 2,207	158,698 419	1,466,871 2,044	1,649,687 1,656	(182,816) 388	-11% 23%	2,199,582 2,207
14.2 - Company Secretary	1,733,244	3,688	3,688	138	782	2,766	(1,985)	-72%	3,688
14.3 - Chief Executive Officer		48,428	47,267	1,356	16,125	35,450	(19,325)	-55%	47,267
14.4 - Finance 14.5 - Corporate Services		649,793 54,004	572,717 57,670	64,028 3,296	381,690 32,286	429,537 43,253	(47,847) (10,967)	-11% -25%	572,717 57,670
14.6 - Engineering		23,803	23,803	507	6,483	17,852	(11,369)	-64%	23,803
14.7 - Customer Services 14.8 - Design and Development		92,135 34,354	86,232 34,354	6,211 2,370	53,986 27,244	64,674 25,766	(10,688) 1,479	-17% 6%	86,232 34,354
14.9 - Distribution		1,360,262	1,360,262	79,849	940,461	1,020,197	(79,735)	-8%	1,360,262
14.10 - Street Lights Total Expenditure by Vote	4,011,663	11,382 5,368,473	11,382 5,419,122	524 357,967	5,769 3,418,346	8,536 4,064,342	(2,767) (645,996)	-32% -15.89%	11,382 5,419,122
Surplus/ (Deficit) for the year	570,499	825,290	1,242,033	204,302	857,345	931,525	(74,180)		1,242,033

MAN Mangaung	 Table C4 Con 	solidated Monthly	Budget Stat	ement - Financial	Performance	(revenue and e	xpenditure)	- M09 March

	2012/13				Budget Year 2	013/14			
Description	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	Outcome	Budget	Budget	actual		budget	variance	variance %	Forecast
Revenue By Source								70	
Property rates	514,177	568,524	750,767	81,614	747,168	563,075	184,093	33%	750,767
Property rates - penalties & collection charges	514,177	500,524		01,014	747,100	505,075	104,035	5570	150,101
Service charges - electricity revenue	1,646,868	2,102,657	2,102,657	93,599	1,358,273	1,576,992	(218,720)	-14%	2,102,657
Service charges - water revenue	514,367	589,873	622,487	39,219	453,988	466,865	(12,877)	-3%	622,487
Service charges - sanitation revenue	143,927	143,043	145,540	17,468	155,176	109,155	46,021	42%	145,540
Service charges - refuse revenue	59,877	97,396	113,844	9,262	84,544	85,383	(839)	-1%	113,844
Service charges - other	5,296	-	-		-		(000)	170	-
Rental of facilities and equipment	17,707	25,908	26,025	(7,305)	11,771	19,518	(7,747)	-40%	26,025
Interest earned - external investments	33,361	177,902	180,902	26,605	119,685	135,676	(15,991)	-12%	180,902
Interest earned - outstanding debtors	134,576	146,843	146,843	13,657	111,312	110,132	1,180	1%	146,843
Dividends received		_	_	,	,•	_	_		_
Fines	3,829	13,208	13,408	562	6,328	10,056	(3,728)	-37%	13,408
Licences and permits	431	843	843	29	326	632	(307)	-48%	843
Agency services	8,603	3,631	3,631	-	-	2,723	(2,723)	-100%	3,631
Transfers recognised - operational	795,376	654,372	707,396	172,276	640,949	530,547	110,402	21%	707,396
Other revenue	110,442	970,388	965,816	115,282	578,169	724,362	(146,193)	-20%	965,816
Gains on disposal of PPE	2,851	900	900	_	_	675	(675)	-100%	900
	3,991,686	5,495,487	5,781,057	562,269	4,267,690	4,335,793	(68,103)	-2%	5,781,057
Total Revenue (excluding capital transfers and contributions)									
Expenditure By Type									
Employee related costs	977,491	1,191,122	1,170,377	89,678	816,714	877,783	(61,069)	-7%	1,170,377
Remuneration of councillors	43,610	49,886	49,886	3,886	36,383	37,415	(1,032)	-3%	49,886
Debt impairment	339,654	260,837	175,837	41,320	131,877	131,877	(1,002)	0%	175,837
Depreciation & asset impairment	378,477	449,583	430,583	11,496	298,345	322,937	(24,592)	-8%	430,583
Finance charges	41,531	200,445	198,745	10,262	111,863	149,059	(37,195)	-25%	198,745
Bulk purchases	1,401,993	1,602,367	1,602,367	108,393	1,160,926	1,201,775	(40,850)	-3%	1,602,367
Other materials	161,778	309,900	354,186	18,103	150,733	265,639	(114,906)	-43%	354,186
Contracted services	210,727	303,081	348,435	16,984	185,883	261,326	(75,443)	-29%	348,435
Transfers and grants	7,476	121,889	129,889	5,175	57,290	97,417	(40,127)	-41%	129,889
Other expenditure	448,220	879,363	958,817	52,670	468,331	719,113	(250,782)	-35%	958,817
Loss on disposal of PPE	706	_	_	_	_	-			_
Total Expenditure	4,011,663	5,368,473	5,419,122	357,967	3,418,346	4,064,342	(645,996)	-16%	5,419,122
Surplus/(Deficit)	(19,977)	127,014	361,935	204,302	849,345	271,451	577,893	213%	361,935
Transfers recognised - capital	590,476	686,388	862,422		8,000	646,816	(638,816)	-99%	862,422
Contributions recognised - capital	000,110	11,888	17,676		0,000	13,257	(13,257)	-100%	17,676
o		11,000	17,070	-	_	15,257	(13,237)	-10070	17,070
Contributed assets	570.400	-	-	-	-	-	-		4 0 4 0 0 0 0
Surplus/(Deficit) after capital transfers & contributions Taxation	570,499	825,290	1,242,033	204,302	857,345	931,525	-		1,242,033
Surplus/(Deficit) after taxation	570,499	825,290	1,242,033	204,302	857,345	931,525			1,242,033
Attributable to minorities	,	020,200	.,,000	_0.,00L					.,,500
Surplus/(Deficit) attributable to municipality	570,499	825,290	1,242,033	204,302	857,345	931,525			1,242,033
Surplus/(Dencit) attributable to municipality Share of surplus/ (deficit) of associate	010,400	010,100	1,2-72,000	204,002	001,040	001,020			1,242,000
	E70 400	025 200	4 242 022	204 202	957 245	024 505			4 343 633
Surplus/ (Deficit) for the year	570,499	825,290	1,242,033	204,302	857,345	931,525			1,242,033

Vote Description R thousands Multi-Year expenditure appropriation Vote 1 - City Manager Vote 2 - Executive Mayor Vote 3 - Corporate Services Vote 4 - Finance	Audited Outcome _	Original Budget –	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Iulti-Year expenditure appropriation Vote 1 - City Manager Vote 2 - Executive Mayor Vote 3 - Corporate Services	_	Budget 	Budget			budget	variance		Forecast
Iulti-Year expenditure appropriation Vote 1 - City Manager Vote 2 - Executive Mayor Vote 3 - Corporate Services		-	_						
Vote 2 - Executive Mayor Vote 3 - Corporate Services		-	_						
Vote 3 - Corporate Services	_			-	-	-	-		-
		-	-	-	-	-	-		-
Vote 4 - Finance	14,805	26,000	26,000	1,325	2,799	19,500	(16,701)	-86%	26,00
	309	500	500	30	404	375	29	8%	500
Vote 5 - Social Services	5,614	24,484	10,010	-	_	7,508	(7,508)	-100%	10,010
Vote 6 - Planning	_	42,835	42,882	5,064	27,120	32,161	(5,042)	-16%	42,882
Vote 7 - Human Settlement and Housing	4,718	8,000	5,765	_	_	4,324	(4,324)	-100%	5,76
Vote 8 - Fresh Produce Market	_	1,000	1,000	_	_	750	(750)	-100%	1,000
Vote 9 - Engineering Services	64,559	274,674	338,426	17,227	94,615	253,820	(159,204)	-63%	338,426
Vote 10 - Water Services	92,227	162,000	243,529	13,603	95,304	182,647	(87,342)	-48%	243,529
Vote 11 - Miscellaneous Services	-	-		-	-		(01,012)		_ 10,020
Vote 12 - Regional Operations				_		_			
Vote 13 - Strategic Projects and Service Delivery Regulation	_			_	_				
Vote 14 - Electricity - Centlec (Soc) Ltd	228,878	 146,588	210,702	13,554	- 79,557	158,026	(78,469)	-50%	210,702
	220,070	140,500	210,702	15,554	19,551	150,020	(70,409)	-50 %	210,702
	- 411,111	686,082	- 878,813	50 902	299,799	659,110	(359,311)	-55%	878,813
fotal Capital Multi-year expenditure	411,111	000,002	0/0,013	50,803	299,799	039,110	(359,311)	-33%	0/0,013
Single Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-		-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-		-
Vote 3 - Corporate Services	24,950	6,585	37,915	76	15,128	28,436	(13,308)	-47%	37,915
Vote 4 - Finance	-	1,500	3,500	12	950	2,625	(1,675)	-64%	3,500
Vote 5 - Social Services	8,041	5,300	38,562	8,582	13,203	28,922	(15,719)	-54%	38,562
Vote 6 - Planning	42,647	14,410	26,718	7,164	20,196	20,038	157	1%	26,718
Vote 7 - Human Settlement and Housing	16,433	500	7,486	975	2,640	5,615	(2,975)	-53%	7,486
Vote 8 - Fresh Produce Market	697	700	700	-	-	525	(525)	-100%	700
Vote 9 - Engineering Services	247,250	116,524	191,933	19,181	120,968	143,950	(22,982)	-16%	191,933
Vote 10 - Water Services	64,961	16,388	46,305	13,404	28,531	34,728	(6,197)	-18%	46,305
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-		-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	000/	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	8,000	8,000	-	40	6,000	(5,960)	-99%	8,000
Vote 14 - Electricity - Centlec (Soc) Ltd 0	11,656	10,000	51,886	29,706	29,706	38,914	(9,208)	-24%	51,886
	416,637	 179,907	413,004	79,101	231,361		(78,392)	-25%	413,004
Total Capital single-year expenditure Total Capital Expenditure	827,747	865,989	1,291,818	129,903	531,161	968,863	(437,702)	-25%	1,291,818
• •	021,141	000,000	1,231,010	123,303	331,101	500,005	(431,102)	-4070	1,201,010
Capital Expenditure - Standard Classification									
Governance and administration	43,215	64,393	89,511	6,911	44,474	67,133	(22,659)	-34%	89,511
Executive and council		-	-	-	-	-	-		-
Budget and treasury office	309	2,000	4,000	42	1,354	3,000	(1,646)	-55%	4,000
Corporate services	42,906	62,393	85,511	6,869	43,121	64,133	(21,012)	-33%	85,511
Community and public safety	32,078	42,384	73,721	9,633	16,575	55,291	(38,716)	-70%	73,721
Community and social services	-	22,484	31,329	3,591	8,211	23,497	(15,285)	-65%	31,329
Sport and recreation	21,960	12,100	18,534	76	950 4 001	13,900	(12,951)	-93%	18,534
Public safety	6,485	7,300	16,743	4,991	4,991	12,557	(7,566)	-60%	16,743
Housing Health	3,633	500	7,116	975	2,423	5,337	(2,914)	-55%	7,116
		-	-	-	100 504	- 170 //73	- (10.052)	_200/	
Economic and environmental services Planning and development	232,621 42,647	181,837 65 245	227,297 74,657	23,654	120,521 35 712	170,473 55,992	(49,952)	-29% -36%	227,297
Road transport	42,647	65,245 116,592	74,657 152,140	10,133 13,521	35,712 84,809	55,992 114,105	(20,281) (29,296)	-36% -26%	74,657 152,140
		- 110,592	152,140 500	13,521	04,009	375	(29,296) (375)	-26% -100%	152,140
Environmental protection Trading services	- 519,135		896,646	- 89,706		672,484	(375) (323,057)	-100%	896,646
Electricity	240,534	575,674 156,588	896,646 262,587	43,260	349,428 109,263	672,484 196,941	(323,057) (87,678)	-48% -45%	262,587
Water	240,534 157,188	178,388	289,833	43,260 27,007	123,836	217,375	(93,539)	-43%	289,833
Water Waste water management	157,188	227,147	289,833 321,716	18,580	123,836	217,375 241,287	(93,539) (129,385)	-43% -54%	289,833
Waste management	9,958	13,550	22,509	859	4,427	16,882	(129,305)	-54% -74%	22,509
Other	9,958	1,700	4,643	009	4,427	3,482	(12,455) (3,319)	-74%	4,643
Total Capital Expenditure - Standard Classification	827,747	865,989	4,043 1,291,818	129,903	531,161	968,863	(437,702)	-95% -45%	1,291,818
	V=1,171	000,000	.,201,010	120,000	001,101	000,000	(.01,102)		1,201,010
Funded by:									
National Government	582,457	642,615	772,227	61,071	355,613	579,170	(223,557)	-39%	772,22
	8,020	43,773	83,469	6,598	14,796	62,602	(47,806)	-76%	83,46
Provincial Government		-	500	-	-	375	(375)	-100%	50
District Municipality			I						
District Municipality Other transfers and grants			85	-	20	64	(43)	-68%	8
District Municipality Other transfers and grants Transfers recognised - capital	590,476	- 686,388	856,282	67,669	370,430	642,211	(271,781)	-42%	856,28
District Municipality Other transfers and grants Transfers recognised - capital Public contributions & donations	20,543	11,888	856,282 17,676	3,799	370,430 15,287	642,211 13,257	(271,781) 2,030	-42% 15%	856,28 17,67
District Municipality Other transfers and grants Transfers recognised - capital			856,282		370,430	642,211	(271,781)	-42%	856,28

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

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M09 March
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2012/13		Budget Ye	ar 2013/14	
Audited	Original	Adjusted		Full Year
Outcome	Budget	Budget		Forecast
łł				
173.695	22.982	74.542	103.813	74,542
				663,806
				914,425
				199,158
462				12,767
184,305		268,812		268,812
1,631,776	1,387,339	2,133,509	2,815,350	2,133,509
	2 486	3 085	13 370	3,985
				3,900
2 364 680	-	-	105,500	1,020,480
2,304,009	1,344,209	1,020,400	_	1,020,400
9 244 572	10 018 263	- 11 801 067	12 028 568	_ 11,801,967
5,244,572	10,010,203	11,001,307	12,020,500	11,001,307
	_	-	_	-
23/ 210	- 13 667	- 8 807	_	- 8,897
	13,007		_	307,917
	-		12 225 020	13,143,247
				15,276,757
10,400,000	12,100,000	10,210,101	10,041,211	10,210,101
-	-	-	-	-
				13,690
				73,822
1,131,830	1,028,268		1,751,264	1,205,439
-	-		-	139,643
1,220,834	1,122,823	1,432,594	1,858,657	1,432,594
352,713	249,593	211,144	156,033	211,144
889,652	658,344	963,041	904,939	963,041
1,242,365	907,937	1,174,185	1,060,972	1,174,185
2,463,200	2,030,760	2,606,779	2,919,628	2,606,779
11,032,894	10,735,228	12,669,977	12,121,642	12,669,977
10 167 811	8 016 780	11 7 <i>11</i> 80 <i>1</i>	11 365 764	11,744,894
10,107,011	0,010,709	11,744,034	11,303,704	
865,083	2,718,439	925,083	755,878	925,083
	2012/13 Audited Outcome 173,695 429,308 637,406 206,601 462 184,305 1,631,776 2,364,689 9,244,572 234,319 20,737 11,864,317 13,496,093 - - 12,289 76,716 1,131,830 - 1,220,834 352,713 889,652 1,242,365 2,463,200	2012/13 Original Budget Audited Outcome Original Budget 173,695 22,982 429,308 629,766 637,406 527,952 206,601 145,212 462 18,013 184,305 43,413 1,631,776 1,387,339 2,364,689 1,344,209 - - 9,244,572 10,018,263 - - 234,319 13,667 20,737 - 11,864,317 11,378,649 13,496,093 12,765,988 - - 12,289 4,622 76,716 89,933 1,131,830 1,028,268 - - 1,220,834 1,122,823 352,713 249,593 889,652 658,344 1,242,365 907,937 2,463,200 2,030,760 11,032,894 10,735,228	2012/13 Budget Ye Audited Outcome Original Budaet Adjusted Budaet 173,695 22,982 74,542 429,308 629,766 663,806 637,406 527,952 914,425 206,601 145,212 199,158 462 18,013 12,767 184,305 43,413 268,812 1,631,776 1,387,339 2,133,509 2,364,689 1,344,209 1,020,480 - - - 9,244,572 10,018,263 11,801,967 - - - 20,737 - 307,917 11,864,317 11,378,649 13,143,247 13,496,093 12,765,988 15,276,757 - - - - - - - - - - - - 234,319 13,667 8,897 20,737 - 307,917 11,864,317 11,378,649	Audited Outcome Original Budget Adjusted Budget YearTD actual 173,695 22,982 74,542 103,813 429,308 629,766 663,806 996,714 637,406 527,952 914,425 1,500,691 206,601 145,212 199,158 140,902 462 18,013 12,767 12,847 184,305 43,413 268,812 60,383 1,631,776 1,387,339 2,133,509 2,815,350 2,486 3,985 13,372 25 0 183,980 2,364,689 1,344,209 1,020,480 - - - 9,244,572 10,018,263 11,801,967 12,028,568 - - - - 20,737 - 307,917 - 11,864,317 11,378,649 13,143,247 12,225,920 13,496,093 12,765,988 15,276,757 15,041,271 - - - - -

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

	2012/13				Budget Year 2	013/14			
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES								70	
Receipts									
Ratepayers and other	3,068,931	4,206,726	4,566,729	408,503	3,105,209	3,425,047	(319,838)	-9%	4,566,729
Government - operating	1,385,852	654,372	707,395	158,568	642,133	530,546	111,587	21%	707,395
Government - capital	1,000,002	686.388	720,576	58,000	759,446	540,432	219,014	41%	720,576
Interest	31,551	317,403	320,403	3,368	21,045	240,302	(219,257)	-91%	320,403
Dividends	01,001	011,100	020,400	0,000	21,040	240,002	(210,201)	5170	020,400
Payments		_	_		_		_		_
Suppliers and employees	(3,635,342)	(4,686,926)	(4,762,470)	(314,514)	(3,074,535)	(3,571,852)	(497,318)	14%	(4,762,470)
Finance charges	(0,000,042)	(4,000,320)	(198,745)	(1,892)	(0,014,000) (17,817)	(149,059)	(131,242)	88%	(198,745)
Transfers and Grants		(121,889)	(129,889)	(5,120)	(39,892)	(97,417)	(101,242)	59%	(129,889)
NET CASH FROM/(USED) OPERATING ACTIVITIES	850,992	855,628	1,223,999	306,913	1,395,589	917,999	477,590	52%	1,223,999
			.,0,000		.,,	•,•••	,		.,,
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts								10001	
Proceeds on disposal of PPE		1	1	-	-	1	(1)	-100%	1
Decrease (Increase) in non-current debtors		55,000	55,000	-	-	41,250	(41,250)	-100%	55,000
Decrease (increase) other non-current receivables	4,919	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	(1,719)	(183,963)	-	(183,963)	#DIV/0!	-
Payments									
Capital assets	(789,765)	(692,791)	(1,047,037)	(99,709)	(555,111)	(519,593)	35,518	-7%	(1,047,037)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(784,846)	(637,790)	(992,036)	(101,428)	(739,075)	(478,343)	260,732	-55%	(992,036)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing	195,095	40,394	44,894	-	22,257	33,670	(11,413)	-34%	44,894
Increase (decrease) in consumer deposits		6,000	6,000	192	1,687	4,500	(2,813)	-63%	6,000
Payments									
Repayment of borrowing		(35,000)	(35,000)	(527)	(6,302)	(26,250)	(19,948)	76%	(35,000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	195,095	11,394	15,894	(334)	17,643	11,920	(5,723)	-48%	15,894
NET INCREASE/ (DECREASE) IN CASH HELD	261,242	229,231	247,857	205,151	674,157	451,577			247,857
Cash/cash equivalents at beginning:	341,761	423,517	610,333		610,333	423,517			610,333
Cash/cash equivalents at month/year end:	603,003	652,748	858,190		1,284,490	875,093			858,190

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

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands	valiance		Remedial of conective steps/remarks
Revenue By Source			
Property Rates	184,093	Exceeding target, waiting for objections against valuations to be finalized	
Electricity Revenue	(218,720)	Seasonal fluctuation	No remedial steps required
Water Revenue		On target, seasonal fluctuation	No remedial steps required
Sanitation Revenue	46,021	Exceeding target, waiting for objections against valuations to be finalized	
Refuse removal	(839)	On target	No remedial steps required
Rental of Facilities and Equipment	(7,747)	Low demand	
Interest earned - external investments	(15,991)	Low investment balance and interest rate	No remedial steps required
Interest earned -outstanding debtors	1,180	On target	
Fines	(3,728)	Less illegal connection fees (entity)collected	Traffic fines revenue is increasing
Agency services	(2,723)	Only accounted for at year end	
Other Revenue	(146,193)	GRAP issues only accounted for at year end	
Transfers recognized - operational	110,402	Equitable share and fuel levy received in advance	No remedial steps required
Expenditure By Type			
Employee related cost	(61,069)	Unfilled vacancies	Positions to be filled
Depreciation and asset impairment	(24,592)	Centlec reduced the depreciation with R19 million	No remedial steps required
Debt impairment	0	On target	No remedial steps required
Bulk Purchases	(40,850)	On target and seasonal fluctuation	No remedial steps required
Finance charges	(37,195)	External loan not yet fully utilized and leases not updated	No remedial steps required
Other materials (Repairs and maintenance)	(114,906)	Under and slow spending and implementation of projects	There is a need to accelerate this spending
Contracted services		Under and slow spending and implementation of projects	There is a need to accelerate this spending
Transfers and Grants	(40,127)	Grants to Centlec not fully paid over and not yet recognized	
Other expenditure	(250,782)	Under spending and GRAP related issues only accounted for at year end	
Capital Expenditure			
Capital Expenditure Projects in total	(437,702)	Under and slow spending and implementation of projects	There is a need to accelerate this spending
Cash Flow			
Ratepayers and other	(319,838)	Less collected than budgeted	
Government - Operating Grants	111,587	Equitable share and fuel levy received in advance	No remedial steps required
Government - Capital Grants	219,014	Urban Settlements Development grant received in advance	No remedial steps required
Suppliers and employees	(497,318)	Less spend than budgeted	
Increase in non-current assets	(183,963)	Investments by the Entity for more than 3 months	No remedial steps required
Finance charges	(131,242)	Interest on inter company loan and interest on defined benefit plan	
	-	only accounted for at year end	
Transfers and grants	(57,525)	Grants to Centlec not yet paid over in full	
Municipal Entities			
Revenue		Less billed than budgeted -seasonal fluctuation	No remedial steps required
Operating expenditure		Under spending and seasonal fluctuation on sale of electricity	No remedial steps required
Capital expenditure	(87,678)	Under spending	There is a need to accelerate this spending

		2012/13			ear 2013/14	
Description of financial indicator	Basis of calculation	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.0%	12.1%	11.6%	12.0%	11.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	10.6%	4.2%	3.1%	3.1%	3.1%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	13.6%	11.9%	11.3%	16.1%	11.3%
Gearing	Long Term Borrowing/ Funds & Reserves	40.8%	9.2%	22.8%	20.6%	22.8%
Liquidity						
Current Ratio	Current assets/current liabilities	133.7%	123.6%	148.9%	151.5%	148.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	49.4%	58.1%	51.5%	59.2%	51.5%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		91.4%	95.0%	95.89%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	21.2%	12.6%	19.6%	39.1%	19.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	2212.5%	0.0%	0.0%	1380.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		95.0%	95.0%	95.0%	95.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated				Not Available	
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source				32.00%	31.0%
Employee costs	Employee costs/Total Revenue - capital revenue	24.5%	21.7%	20.2%	19.1%	20.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	5.6%	6.2%	3.5%	5.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10.5%	11.8%	10.9%	9.6%	10.9%
IDD requisition financial with little indicate						
IDP regulation financial viability indicators i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		13.20	500.0%	678.29%	5.00
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue		19.6%	80.0%	93.43%	80.0%
iii. Cost coverage	received for services (Available cash + Investments)/monthly fixed operational excenditure		1.90	2.50	2.84	2.50

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

Description							Budge	t Year 2013/14					
	NT Code	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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands												-5	,
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	63,660	50,725	48,250	34,499	38,755	32,884	150,928	548,434	968,135	805,500	-	732,733
Trade and Other Receivables from Exchange Transactions - Electricity	1300	131,677	55,475	31,378	24,597	22,527	23,511	112,064	229,645	630,875	412,345	-	199,139
Receivables from Non-exchange Transactions - Property Rates	1400	73,165	49,963	44,899	41,646	43,675	35,258	102,092	175,359	566,056	398,029		177,854
Receivables from Exchange Transactions - Waste Water Management	1500	18,515	11,419	10,362	9,323	9,088	8,178	29,094	120,822	216,801	176,506	-	172,634
Receivables from Exchange Transactions - Waste Management	1600	10,388	7,712	7,187	6,874	6,737	6,598	24,147	12,849	82,492	57,205	-	19,856
Receivables from Exchange Transactions - Property Rental Debtors	1700	278	394	357	69,021	-	-	-	-	70,051	69,021	-	47,181
Interest on Arrear Debtor Accounts	1810	11,105	10,438	9,627	8,850	8,402	8,773	44,699	107,628	209,522	178,352	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	2,672	3,781	824	1,615	1,629	2,208	5,432	26,324	44,486	37,209	-	73,687
Total By Income Source	2000	311,461	189,907	152,884	196,426	130,813	117,410	468,457	1,221,062	2,788,419	2,134,167	-	1,423,084
2012/13 - totals only		238,875	133,951	117,153	154,834	76,647	68,165	248,897	1,219,868	2,258,391	1,768,411		
Debtors Age Analysis By Customer Group													
Organs of State	2200	41,426	33,839	23,832	20,330	19,343	13,321	37,154	64,269	253,513	154,416	-	-
Commercial	2300	145,617	64,529	47,918	41,945	39,908	37,899	138,291	284,000	800,107	542,043	-	-
Households	2400	124,418	91,538	81,133	134,150	71,563	66,191	293,012	872,793	1,734,798	1,437,709	-	1,423,084
Other	2500		-	-	-	-	-	-		-	-	-	-
Total By Customer Group	2600	311,461	189,907	152,884	196,426	130,813	117,410	468,457	1,221,062	2,788,419	2,134,167	-	1,423,084

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

Description	NT				Bu	dget Year 2013	/14				Prior year totals
R thousands	Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	82,463	-	-	-	-	-	-	-	82,463	78,251
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-								-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	43,691	20,539	2,404	12,587					79,221	108,289
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	126,154	20,539	2,404	12,587	-	-	-	-	161,684	186,539

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

		Type of	Expiry date of	Accrued	Yield for the	Market value	Change in	Market value
Investments by maturity Name of institution & investment ID	Period of Investment	Investment	investment	interest for the month	month 1 (%)	at beginning of the month	market value	at end of the month
R thousands	Yrs/Months	-						
Municipality								
ABSA	Call	Call Account	-	663	5.00%	103,573	89,335	192,908
ABSA	Call	Call Account	-	54	5.00%	12,684	54	12,737
Standard Bank	Call	Call Account	-	155	5.00%	38,040	(3,181)	34,859
First National Bank	Call	Call Account	-	16	3.90%	5,438	16	5,454
Nedbank	Call	Call Account	-	160	5.25%	57,506	(32,336)	25,170
First National Bank	Call	Call Account	-	11	5.25%	2,385	10	2,394
Nedbank	3 month	Fixed	14-May-14	129	6.00%	25,362	-	25,362
Nedbank	2 months	Fixed	31-Mar-14	444	5.40%	100,000	-	100,000
Nedbank	2 months	Fixed	7-Apr-14	497	5.85%	100,000	-	100,000
Nedbank	1 month	Fixed	24-Mar-14	123	5.78%	25,000	123	25,123
Nedbank	2 months	Fixed	29-Apr-14	764	6.00%	150,000	-	150,000
Nedbank	1 month	Fixed	14-Apr-14	84	5.85%	-	25,000	25,000
Municipality sub-total				3,100		619,987	79,019	699,007
<u>Entities</u>								
ABSA - 1 Day Account	Call	Call Account	-	725	4.70%	138,470	53,330	191,800
ABSA - 32 Day Fixed Deposit	32 day fixed	Call Account	-	566	5.25%	105,342	566	105,908
ABSA - 6 Months Account	6 months	Fixed	30-Jun-2014	283	5.93%	61,014	68	61,082
FNB- 8 Months Account	8 months	Fixed	6-Jun-2014	296	5.82%	61,140	296	61,437
Nedbank- 8 Months Account	8 months	Fixed	6-Jun-2014	270	5.86%	61,175	270	61,445
Entities sub-total				2,140		427,141	54,530	481,671
TOTAL INVESTMENTS AND INTEREST				5,239		1,047,128	133,550	1,180,678

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receip	ots - M09 March
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	2012/13				Budget Year 2				
Description	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	Outcome	Budget	Budget	actual		budget	variance	variance	Forecast
RECEIPTS:								%	
Operating Transfers and Grants									
National Government:	634,493	633,472	667,731	153,568	645,964	500,798	145,166	29.0%	667,731
Local Government Equitable Share	612,521	605,072	605,072	151,268	589,064	453,804	135,260	29.8%	605,072
Finance Management	1,973	1,500	1,500	-	1,500	1,125	375	33.3%	1,500
Water Services Operating Subsidy		6,900	6,900	2,300	6,900	5,175	1,725	33.3%	6,900
EPWP Incentive		-	5,759	-	-	4,319	(4,319)	-100.0%	5,759
Public Transport Infrastructure Grant	20,000	20,000	20,000	-	20,000	15,000	5,000	33.3%	20,000
Sport and Recreation		-	28,500	-	28,500	21,375	7,125	33.3%	28,500
Provincial Government:	7,057	20,900	30,415	5,000	5,000	22,811	(17,811)	-78.1%	30,415
Housing	7,057	-	3,000	5,000	5,000	2,250	2,750	122.2%	3,000
Police, Public Safety and Roads		7,000	7,060	-	-	5,295	(5,295)	-100.0%	7,060
Water Affairs		13,900	20,355	-	-	15,266	(15,266)	-100.0%	20,355
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	9,738	-	1,615	6,937	(5,322)	-76.7%	9,249
Golden Shield Heritage Award		-	1,000	-	877	750	127	17.0%	1,000
National Lottery		-	8,000	-	_	6,000	(6,000)	-100.0%	8,000
City of Ghent			489	-	489	,	,		,
Kellogs Foundation		-	249	-	249	187	62	33.3%	249
Total Operating Transfers and Grants	641,551	654,372	707,884	158,568	652,579	530,546	122,033	23.0%	707,395
Capital Transfers and Grants				i					`
National Government:	614,092	642,615	778,368	33,000	650,615	583,776	66,839	11.4%	778,368
MSIG	831	-	-	-	-	-	-	0.0%	-
Public Transport Infrastructure Grant	76,633	-		-	-	-	-	0.0%	-
Urban Settlements Development Grant	505,714	596,719	726,169	-	596,719	544,627	52,092	9.6%	726,169
EPWP Incentive Grant	5,914	3,896	2,198	-	3,896	1,649	2,247	136.3%	2,198
Minerals and Energy	25,000	42,000	50,000	33,000	50,000	37,500	12,500	33.3%	50,000
Provincial Government:	24,695	43,773	85,300	25,000	106,639	62,602	44,037	70.3%	83,469
Human Settlements		43,773	76,830	25,000	100,000	57,623	42,377	73.5%	76,830
Sport and Recreation	6,639	-	6,639	-	6,639	4,979	1,660	33.3%	6,639
Water Affairs	9,995			-					
Police, Public Safety and Roads	8,061		1,830	-					
District Municipality:	-	-	500	-	500	375	125	33.3%	500
Motheo		1	500		500	375	125	33.3%	500
Other grant providers:	-	-	85	-	85	64	21	33.3%	85
City of Ghent		-	85		85	64	21	33.3%	85
Total Capital Transfers and Grants	638,787	686,388	864,252	58,000	757,839	646,816	111,022	17.2%	862,422
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1,280,337	1,340,760	1,572,136	216,568	1,410,418	1,177,363	233,055	19.8%	1,569,817

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

	2012/13		-	•	Budget Year 2	013/14			
Description	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	Outcome	Budget	Budget	actual		budget	variance	variance %	Forecast
EXPENDITURE								70	
Operating expenditure of Transfers and Grants									
National Government:	625,819	622 472	667 724	52,703	498,180	500,798	(2 610)	0.5%	667 724
Local Government Equitable Share	612,521	633,472 605,072	667,731 605,072	50,423	490,100	453,804	(2,619)	-0.5%	667,731 605,072
Finance Management	1,960	1,500	1,500	22	1,490	1,125	365	32.5%	1,500
Water Services Operating Subsidy	-	6,900	6,900	17	6,845	5,175	1,670	32.3%	6,900
EPWP Incentive Grant	-	-	5,759	_	-	4,319	(4,319)	-100.0%	5,759
Sport and Recreation	-	-	28,500	2,242	28,640	21,375	7,265	34.0%	28,500
Public Transport Infrastructure Grant	11,338	20,000	20,000		7,401	15,000	(7,599)	-50.7%	20,000
Provincial Government:	-	20,900	30,415	900	10,213	22,811	(12,599)	-55.2%	30,415
Premiers Office (Hlasele)	_		60	-	60	45	15	33.3%	60
Housing	_	-	3,000	_	_	2,250	(2,250)	-100.0%	3,000
Police, Public Safety and Roads	_	7.000	7,000	_	3,192	5,250	(2,058)	-39.2%	7,000
Water Affairs	_	13,900	20,355	900	6,961	15,266	(8,306)	-54.4%	20,355
District Municipality:		10,000	20,000	500	-	10,200	(0,000)	04.470	20,000
District municipality.							_		
Other grant providers:	916	_	9,738	1,213	1,489	6,367	(4,878)	-76.6%	9,738
DBSA	916		3,150	1,215	1,403	0,007	(4,070)	-70.070	3,730
National Lottery	-	-	8,000			6,000	(6,000)	-100.0%	8,000
City of Ghent			489	213	489	367	(0,000)	33.3%	489
Kellogs Foundation	_	_	249	210	- 405	-	122	00.070	249
Golden Shield Heritage Award	-		1,000	1,000	1,000	-	1,000	#DIV/0!	1,000
Total operating expenditure of Transfers and Grants:	626,735	654,372	707,884	54,816	509,881	529,976	(20,095)	-3.8%	707,884
· •	020,733	004,012	101,004	54,010	505,001	525,510	(20,033)	-3.0 /0	101,004
Capital expenditure of Transfers and Grants	570.047	C40 C45	770 000	C4 074	255 042	500 770	(007.000)	20.00/	770 000
National Government:	572,917	642,615	778,368	61,071	355,613	583,776	(227,828)	-39.0%	778,368
MSIG	831						-		
MIG Dublia Tarana di Infanda uburu Carat	282						-		
Public Transport Infrastructure Grant	52,971	500 740	700 400	57.004	000.054		-	00.00/	700 400
Urban Settlements Development Grant	491,979	596,719	726,169	57,024	333,054	544,627	(211,573)	-38.8%	726,169
EPWP Incentive Grant	1,853	3,896	2,198	170	994	1,649	(655)	-39.7%	2,198
Minerals and Energy	25,000	42,000	50,000	3,877	21,900	37,500	(15,600)	-41.6%	50,000
Water Affairs	1,853	-	-	-	(334)	-	(334)	#DIV/0!	-
Provincial Government:	17,560	43,773	85,300	6,598	14,796	58,996	(44,200)	-74.9%	85,300
Human Settlements	-	43,773	76,830	6,118	13,302	57,623	(44,321)	-76.9%	76,830
Water Affairs	9,540	-	-	-	-	-	-		-
Sport and Recreation	-	-	6,639						6,639
Police, Public Safety and Roads	8,020	-	1,830	480	1,494	1,373	121	8.8%	1,830
District Municipality:	-	-	500	-	-	375	(375)	-100.0%	500
Motheo		-	500			375	(375)	-100.0%	500
Other grant providers:	-	-	85	-	20	-	20	#DIV/0!	85
City of Ghent			85	-	20	-	(334)	#DIV/0!	85
Total capital expenditure of Transfers and Grants	590,476	686,388	864,252	67,669	370,430	643,146	(272,383)	-42.4%	864,252
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	1,217,211	1,340,760	1,572,136	122,485	880,311	1,173,123	(292,478)	-24.9%	1,572,136

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

			Budget Year 2013/14	4	
Description	Approved Rollover 2012/13	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	7,820	-	-	7,820	100.0%
Local Government Equitable Share	-	-	-	-	
Finance Management	-	-	-	-	
Water Services Operating Subsidy	6,000	-	-	6,000	100.0%
EPWP Incentive Grant	1,820	-	-	1,820	100.0%
Public Transport Infrastructure Grant	-	-	-	-	
Provincial Government:	60	_	_	60	100.0%
Police, Public Safety and Roads	-			-	
Premiers Office (Hlasela)	60			60	100.0%
Water Affairs	-	-	-	-	
District Municipality:	-	-	-	-	
Motheo				-	
Other grant providers:	249	-	-	249	100.0%
City of Ghent	-			-	
Kellogs Foundation	249			249	100.0%
Total operating expenditure of Approved Roll-overs	8,129	_	-	8,129	100.0%
Capital expenditure of Approved Roll-overs					
National Government:	131,649	17.330	70,634	61.015	46.3%
Urban Settlements Development Grant	129,450	17,160	69,640	59,810	46.2%
EPWP Incentive Grant	2,198	170	994	1,205	54.8%
Minerals and Energy	_,				
Provincial Government:	1,830	_	_	1,830	100.0%
Human Settlements	1,830			1,830	100.0%
District Municipality:	5,500	_	_	5,500	100.0%
Environmental Grant	5,500			5,500	100.0%
Other grant providers:	85	_	_	85	100.0%
City of Ghent	85	_	_	85	100.0%
Total capital expenditure of Approved Roll-overs	139,064	17,330	70,634	68,430	49.2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	147,193	17,330	70,634	76,559	52.0%

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MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March 2012/13 Budget Year 2013/14										
Summary of Employee and Councillor remuneration	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast	
R thousands	A	В	С					%	D	
Councillors (Political Office Bearers plus Other)		_	-							
Basic Salaries and Wages	28,818	31,993	31,993	2,484	22,676	23,994	(1,318)	-5%	31,993	
Pension and UIF Contributions	3,067	3,286	3,286	270	2,373	2,464	(91)	-4%	3,286	
Medical Aid Contributions	349	351	351	36	304	263	41	15%	351	
Motor Vehicle Allowance	10,062	11,048	11,048	883	7,943	8,286	(343)	-4%	11,048	
Cellphone Allowance	1,172 142	1,796 165	1,796 165	201 12	2,031 107	1,347 124	684	51% -14%	1,796 165	
Housing Allowances Other benefits and allowances	142	601	601	-	107	124	(17)	-1470	- 100	
Sub Total - Councillors	43,610	48,638	48,638	3,886	35,434	36,479	(1,045)	-3%	48,638	
	.,	.,	.,		, .		())		.,	
Senior Managers of the Municipality										
Basic Salaries and Wages	11,314	11,707	11,707	1,089	10,675	8,781	1,894	22%	11,707	
Pension and UIF Contributions Medical Aid Contributions	683 180	712 184	712 184	55 22	609 184	534 138	75 46	14% 33%	712 184	
Overtime	-	-	- 104	-	- 104	- 150	40	55%	- 104	
Performance Bonus	-	2,931	2,931	_	-	2,198	(2,198)	-100%	2,931	
Motor Vehicle Allowance	1,936	2,048	2,048	172	1,648	1,536	112	7%	2,048	
Cellphone Allowance	113	121	121	15	142	91	51	56%	121	
Housing Allowances	-	-	-	_	-	_	_		-	
Other benefits and allowances	1	1	1	233	353	0	353	81720%	1	
Payments in lieu of leave		-	-	-	-	-	-		-	
Long service awards		-	-	-	-	-	-		-	
Post-retirement benefit obligations		-	-	-	-		-			
Sub Total - Senior Managers of Municipality	14,225	17,705	17,705	1,586	13,611	13,279	332	3%	17,705	
Other Municipal Staff										
Basic Salaries and Wages	589,166	754,428	754,348	47,573	436,263	565,761	(129,498)	-23%	754,348	
Pension and UIF Contributions	97,888	102,789	102,789	7,524	67,167	77,092	(120,400) (9,925)	-13%	102,789	
Medical Aid Contributions	44,069	58,748	58,748	4,035	37,472	44,061	(6,590)	-15%	58,748	
Overtime	94,054	42,325	42,325	7,431	63,541	31,744	31,797	100%	42,325	
Performance Bonus	-	-	-	_	-	-	_		-	
Motor Vehicle Allowance	56,968	51,907	51,907	4,838	40,797	38,930	1,866	5%	51,907	
Cellphone Allowance	-	4,298	4,298	415	3,727	3,223	503	16%	4,298	
Housing Allowances	2,957	6,154	6,154	187	1,705	4,615	(2,910)	-63%	6,154	
Other benefits and allowances	11,050	11,836	11,836	417	5,675	8,877	(3,201)	-36%	11,836	
Payments in lieu of leave	-	-	-	-	-	-	-		-	
Long service awards	-	-	-	-	-	-	-		-	
Post-retirement benefit obligations	18,544	24,704	24,704	2,059	18,528	18,528	-		24,704	
Sub Total - Other Municipal Staff	914,696	1,057,189	1,057,109	74,478	674,874	792,831	(117,957)	-15%	1,057,109	
Total Parent Municipality	972,532	1,123,532	1,123,452	79,950	723,919	842,589	(118,670)	-14%	1,123,452	
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Board Fees	1,267	1,248		106	1,055	-	1,055	#DIV/0!	-	
Sub Total - Board Members of Entities	1,267	1,248	1,248			-	-		-	
Senior Managers of Entities										
Basic Salaries and Wages	5,661	5,582	5,582	558	10,036	4,187	5,849	140%	5,582	
Pension and UIF Contributions	377	5,562	3,362	39	468	4,107	468	#DIV/0!	5,562	
Medical Aid Contributions	- 311	_	_	(8)	385	_	385	#DIV/0!	_	
Overtime	_	_	_	(0)	303	_	- 303	#010/0:	_	
Performance Bonus	-	781	781			586	(586)	-100%	781	
Motor Vehicle Allowance	689	-	-	89	1,171	-	1,171	#DIV/0!	-	
Cellphone Allowance	-	_	_	9	9	_	9	#DIV/0!	_	
Housing Allowances	-	-	-	-	4	-	4	#DIV/0!	-	
Other benefits and allowances	1,576	-	-	3	47	-	47	#DIV/0!	-	
Payments in lieu of leave	-	-	-	-	-	-	-		-	
Long service awards	-	-	-	-	-	-	-		-	
Post-retirement benefit obligations	-	-	-	-	-	-	-		-	
Sub Total - Senior Managers of Entities	8,302	6,364	6,364	691	12,120	4,773	7,347	154%	6,364	
Other Staff of Entities										
Basic Salaries and Wages	27,568	71,505	58,105	8,316	79,213	43,579	35,634	82%	58,105	
Pension and UIF Contributions	2,817	8,800	7,850	1,305	11,759	5,887	5,872	100%	7,850	
Medical Aid Contributions	1,470	12,456	9,306	580	6,028	6,979	(951)	-14%	9,306	
Overtime	2,797	10,163	7,105	1,619	9,428	5,329	4,099	77%	7,105	
Performance Bonus	-	-	-	-	-	-	-		-	
Motor Vehicle Allowance	3,247	5,732	5,626	854	7,542	4,219	3,323	79%	5,626	
Cellphone Allowance	-	-	-	25	39	-	39	#DIV/0!	-	
Housing Allowances	88	622	622	45	395	467	(72)	-15%	622	
Other benefits and allowances	10	585	585	179	1,704	439	1,265	288%	585	
Payments in lieu of leave	-	-	-	-	-	-	-		-	
Long service awards	2,270	-	-	-	-	-	-		-	
Post-retirement benefit obligations	-	-	-	-	-	-	-		-	
Sub Total - Other Staff of Entities	40,267	109,864	89,200	12,924	116,109	66,900	49,209	74%	89,200	
									121.5%	
% increase		172.8%	121.5%							
	49,837	172.8% 117,476	96,812	13,614	128,229	71,673	56,556	79%	95,564	
% increase	49,837 1,022,369			13,614 93,564	128,229 852,148	71,673 914,262	56,556 (62,114)		95,564 1,219,016	

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description						Budget Ye	ar 2013/14							Medium Term R enditure Frame	
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	2013/14	+1 2014/15	+2 2015/16
Cash Receipts By Source															
Property rates	28,874	34,701	32,302	38,702	41,127	37,583	32,184	33,932	32,540	83,323	83,323	234,637	713,228	817,604	873,464
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-			-	-	-	-
Service charges - electricity revenue	165,033	216,148	203,538	241,333	163,000	149,786	194,170	150,413	185,933	143,114	143,114	41,940	1,997,524	2,454,674	2,756,194
Service charges - water revenue	51,298	56,157	47,612	63,005	59,350	62,155	47,542	59,256	55,203	36,800	36,800	(14,799)	560,379	610,816	672,875
Service charges - sanitation revenue	13,823	16,467	14,885	17,596	17,977	16,911	15,095	15,656	14,499	6,372	6,372	(19,763)	135,891	146,707	160,069
Service charges - refuse	6,639	7,795	7,745	9,041	9,043	9,357	8,489	9,072	8,413	7,151	7,151	2,629	92,526	99,917	109,046
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	244	254	219	225	227	202	225	260	251	4,089	4,089	15,621	25,908	27,560	29,213
Interest earned - external investments	1,674	1,646	2,242	1,541	1,971	1,993	3,032	3,479	3,364	28,306	28,306	103,347	180,902	190,528	204,280
Interest earned - outstanding debtors	26	4	12	8	17	4	10	16	4	23,238	23,238	92,923	139,501	142,146	145,998
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	227	461	456	959	787	1,413	1,094	1,227	676	1,484	1,484	2,940	13,208	10,327	8,208
Licences and permits	20	39	16	42	16	14	12	13	14	116	116	426	843	928	1,020
Agency services	-	-	-	-	-	-	-	-	-	605	605	2,421	3,631	3,851	3,987
Transfer receipts - operating	258,613	-	2,300	2,300	185,683	28,500	5,000	1,169	158,568	8,000		77,814	727,947	604,210	592,987
Other revenue	19,545	95,719	10,373	3,555	21,269	121,518	6,419	4,863	110,973	68,812	68,812	152,992	684,849	782,541	860,274
Cash Receipts by Source	546,016	429,391	321,700	378,307	500,467	429,437	313,272	279,356	570,438	411,411	403,411	693,128	5,276,336	5,891,809	6,417,614
Other Cash Flows by Source												-			
Transfer receipts - capital	17,000	1,558	-	-	424,036	-	50,000	208,852	58,000	-		(28,000)	731,446	707,406	748,407
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	17,676	-	17,676	17,833	33,135
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	1	-	1	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15,137	-	-	7,120	-	-	-	-	-	3,773	3,773	15,091	44,894	35,712	-
Increase in consumer deposits	204	176	149	167	262	164	212	161	192	813	813	2,687	6,000	6,230	6,550
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	9,167	9,167	36,667	55,000	30,000	30,000
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	(120,557)	(60,000)	-	-	-	-	180,557	-	-	-	-
Total Cash Receipts by Source	578,358	431,125	321,850	385,594	804,209	369,601	363,484	488,369	628,631	425,163	615,397	719,572	6,131,353	6,688,989	7,235,706
Cash Payments by Type												-			
Employee related costs	83,798	88,521	88,851	87,153	86,651	88,410	93,571	93,156	90,120	107,832	107,832	154,483	1,170,377	1,307,722	1,390,389
Remuneration of councillors	3,663	3,631	4,113	3,896	3,857	3,917	3,720	5,699	3,886	4,468	4,468	4,567	49,886	53,657	57,398
Interest paid	1,726	1,712	1,764	2,183	2,353	2,217	2,331	1,641	1,892	31,132	31,132	118,664	198,745	213,266	228,392
Bulk purchases - Electricity	160,175	169,447	163,363	85,797	87,416	84,925	77,836	86,686	85,190	84,146	84,146	80,872	1,250,000	1,630,000	1,887,992
Bulk purchases - Water & Sewer	35,885	21,701	29,016	32,836	30,391	34,620	31,103	38,164	38,467	26,986	25,986	7,213	352,367	376,827	436,326
Other materials	13,844	8,796	16,463	17,269	17,135	33,833	12,819	15,240	14,407	41,141	41,141	122,097	354,186	305,194	343,920
Contracted services	12,863	22,378	18,155	31,148	24,042	40,040	12,854	20,387	15,420	33,018	33,018	85,112	348,435	261,824	273,019
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	205	42	9	59	80	33,939	277	162	5,120	15,926	15,926	58,145	129,889	107,990	109,207
General expenses	68,138	44,302	39,643	43,055	59,789	63,534	32,839	57,495	40,700	70,377	70,377	148,774	739,020	841,357	939,427
Cash Payments by Type	380,296	360,529	361,377	303,395	311,713	385,436	267,350	318,630	295,200	415,027	414,027	779,927	4,592,906	5,097,836	5,666,070
Other Cash Flows/Payments by Type												_			
Capital assets	51.677	47.544	53.837	64.878	70.348	75.089	39.370	52.658	99,709	113.944	113.944	264.038	1.047.037	911.963	966.225
Repayment of borrowing	800	534	481	528	624	1,596	516	696	527	5,073	5,073	18,552	35,000	33,200	31,900
Other Cash Flows/Payments	(79,531)	139,264	25,344	95,376	29,344	(154,356)	42,032	26,208	28,044	44,271	44,271	80,799	321,065	250,300	330,600
Total Cash Payments by Type	353,243	547,871	441,040	464,177	412,029	307,765	349,267	398,192	423,479	578,314	577,314	1,143,317	5,996,007	6,293,299	6,994,794
NET INCREASE/(DECREASE) IN CASH HELD		,	,	,	392,180	61,836			205,151	,				395,690	240,912
	225,115 610,333	(116,746) 835,449	(119,190) 718,703	(78,583) 599,513	392,180 520,930	913,110	14,216 974,945	90,177 989,162	205,151	(153,151) 1,284,490	38,083 1,131,340	(423,745) 1,169,423	135,346 610,333	395,690 745,679	1,141,369
Cash/cash equivalents at the month/year beginning:	835,449		599,513	520,930		913,110 974,945	974,945 989,162	1,079,339	1,079,539		1,151,540				1,141,369
Cash/cash equivalents at the month/year end:	835,449	718,703	599,513	520,930	913,110	9/4,945	969,162	1,079,539	1,284,490	1,131,340	1,109,423	745,679	745,679	1,141,369	1,382,281

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

	2012/13				Budget Year 2	013/14			
Description	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
R thousands	Outcome	Budget	Budget	actual		budget	variance	variance %	Forecast
								70	
Revenue By Source	544 477	500 504	750 707	04.044	747 400	500.075	404.000	200/	750 707
Property rates	514,177	568,524	750,767	81,614	747,168	563,075	184,093	33%	750,767
Property rates - penalties & collection charges	-	-	-	-	-	-	-		-
Service charges - electricity revenue	-	-	-	-	-	-	-	001	-
Service charges - water revenue	514,367	589,873	622,487	39,219	453,988	466,865	(12,877)	-3%	622,487
Service charges - sanitation revenue	143,927	143,043	145,540	17,468	155,176	109,155	46,021	42%	145,540
Service charges - refuse revenue	59,877	97,396	113,844	9,262	84,544	85,383	(839)	-1%	113,844
Service charges - other	-	-		-	-	-	-		-
Rental of facilities and equipment	17,707	25,908	26,025	(7,306)	11,770	19,518	(7,749)	-40%	26,025
Interest earned - external investments	269,459	33,221	33,221	3,335	17,126	24,916	(7,789)	-31%	33,221
Interest earned - outstanding debtors	100,685	122,943	122,943	11,255	87,985	92,207	(4,222)	-5%	122,943
Dividends received	-	-		-	-	-	-		-
Fines	3,829	5,568	7,408	554	6,321	5,556	765	14%	7,408
Licences and permits	431	843	843	29	326	632	(307)	-48%	843
Agency services	106,046	3,131	3,131	8,802	66,992	2,348	64,644	2753%	3,131
Transfers recognised - operational	884,893	654,372	707,395	172,276	640,949	530,546	110,403	21%	707,395
Other revenue	102,851	796,559	797,497	105,030	464,127	598,122	(133,995)	-22%	797,497
Gains on disposal of PPE	2,851	-		-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)	2,721,099	3,041,380	3,331,100	441,539	2,736,474	2,498,325	238,149	10%	3,331,100
Expenditure By Type									
Employee related costs	927,768	1,074,894	1,074,814	76,064	688,485	806,110	(117,625)	-15%	1,074,814
Remuneration of councillors	43,610	48,638	48,638	3,886	35,434	36,479	(1,045)	-3%	48,638
Debt impairment	303,085	135,837	135,837	11,320	101,877	101,877	(0)	0%	135,837
Depreciation & asset impairment	260,637	295,107	295,107	-	196,738	221,330	(24,592)	-11%	295,107
Finance charges	124,116	185,391	188,691	11,503	104,323	141,518	(37,195)	-26%	188,691
Bulk purchases	336,562	352,367	352,367	37,067	290,162	264,275	25,887	10%	352,367
Other materials	124,232	220,753	266,321	13,574	106,455	199,740	(93,286)	-47%	266,321
Contracted services	169,654	191,424	191,360	12,515	103,203	143,520	(40,317)	-28%	191,360
Transfers and grants	32,476	121,571	129,571	142	1,220	97,178	(95,958)	-99%	129,571
Other expenditure	410,489	462,014	536,835	32,633	323,014	402,626	(79,612)	-20%	536,835
Loss on disposal of PPE	,	_	_	-	-	_	(,		_
Total Expenditure	2,732,627	3,087,996	3,219,540	198,705	1,950,911	2,414,655	(463,744)	-19%	3,219,540
Surplus/(Deficit)	(11,528)	(46,615)	111,560	242,834	785,562	83,670	701,892	839%	111,560
	,			242,034					
Transfers recognised - capital	411,294	686,388	862,422	-	8,000	646,816	(638,816)	-99%	862,422
Contributions recognised - capital	-	-	-	-	-	-	-		-
Contributed assets Surplus/(Deficit) after capital transfers & contributions	399,766	639,773	973,982	242,834	- 793,562	730,486	63,076	9%	973,982
Taxation	000,100	000,110	510,30Z	272,004	100,002	100,400	00,070	570	570,30Z
Surplus/(Deficit) after taxation	399,766	639,773	973,982	242,834	793,562	730,486	63,076	9%	973,982
	399,100	039,173	910,982	242,034	193,302	130,480	03,076	9%	910,98Z

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

	2012/13				Budget Year 2013/14						
Description	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year		
	Outcome	Budget	Budget	actual		budget	variance	variance	Forecast		
R thousands								%			
Revenue By Municipal Entity											
Centlec (SOC) Ltd	2,002,920	2,465,995	2,467,634	120,648	1,531,135	1,850,725	(319,591)	-17%	2,467,634		
Total Operating Revenue	2,002,920	2,465,995	2,467,634	120,648	1,531,135	1,850,725	(319,591)	-17%	2,467,634		
Expenditure By Municipal Entity											
Centlec (SOC) Ltd	1,808,584	2,280,477	2,199,582	158,698	1,466,871	1,649,687	(182,816)	-11%	2,199,582		
Total Operating Expenditure	1,808,584	2,280,477	2,199,582	158,698	1,466,871	1,649,687	(182,816)	-11%	2,199,582		
Surplus/ (Deficit) for the yr/period	194,336	185,517	268,051	(38,051)	64,264	201,039	(502,407)	-250%	268,051		
Capital Expenditure By Municipal Entity											
Centlec (SOC) Ltd	159,723	156,588	262,587	43,260	109,263	196,941	(87,678)	-45%	262,587		
Total Capital Expenditure	159,723	156,588	262,587	43,260	109,263	196,941	(87,678)	-45%	262,587		

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

	2012/13				Budget Year 2	013/14			
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	Duutot
Monthly expenditure performance trend									
July	13,507	72,166	107,651	17,574	17,574	107,651	90,078	83.7%	2.03%
August	37,497	72,166	107,651	41,173	58,747	215,303	156,556	72.7%	6.78%
September	65,274	72,166	107,651	44,270	103,017	322,954	219,937	68.1%	11.90%
October	53,176	72,166	107,651	59,114	162,131	430,606	268,475	62.3%	18.72%
November	39,516	72,166	107,651	60,598	222,729	538,257	315,528	58.6%	25.72%
December	62,174	72,166	107,651	67,383	290,112	645,909	355,797	55.1%	33.50%
January	41,349	72,166	107,651	35,707	325,819	753,560	427,741	56.8%	37.62%
February	44,128	72,166	107,651	75,438	401,257	861,212	459,954	53.4%	46.34%
March	56,537	72,166	107,651	129,903	531,161	968,863	437,702	45.2%	61.34%
April	37,065	72,166	107,651			1,076,515	-		
Мау	98,368	72,166	107,651			1,184,166	-		
June	279,157	72,166	107,651			1,291,818	-		
Total Capital expenditure	827,747	865,989	1,291,818	531,161					

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

	2012/13				Budget Year 2	013/14				
Description	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year	
R thousands	Outcome	Budget	Budget	actual		budget	variance	variance %	Forecast	
Capital expenditure on new assets by Asset Class/Sub	o-class							,,,		
Infrastructure	447,745	536,477	600,054	52,819	262,705	291,383	28,677	9.8%	600,054	
Infrastructure - Road transport	61,271	71,281	28,240	9,785	38,812	291,383	(17,631)	-83.2%	28,240	
Roads, Pavements & Bridges	61,271	71,281	28,240	9,785	38,812	21,180	(17,631)		28,240	
Storm water	01,271	-	20,240	- 5,705		21,100	(17,001)	-00.2 /0	20,240	
Infrastructure - Electricity	210,638	126,845	159,374	8,111	50,658	119,530	68,872	57.6%	159,374	
Generation	210,000	-	-	-		-	-	01.070	- 100,074	
Transmission & Reticulation	210,638	126,845	159,374	8,111	50,658	119,530	68,872	57.6%	159,374	
Street Lighting	210,000	-	-	-		-	- 00,072	01.070	- 100,014	
Infrastructure - Water	87,523	131,388	154,892	16,220	66,822	116,169	49,347	42.5%	154,892	
Dams & Reservoirs	-	-	-	-	-	-	-	.2.070	-	
Water purification	_	-	_	_	_	_	_		-	
Reticulation	87,523	131,388	154,892	16,220	66,822	116,169	49,347	42.5%	154,892	
Infrastructure - Sanitation	88,313	206,947	257,533	18,234	104,697	34,492	(70,205)	-203.5%	257,533	
Reticulation		200,547		-	-	- 04,402	(10,200)	200.070	201,000	
Sewerage purification	88,313	206,947	257,533	18,234	104,697	34,492	(70,205)	-203.5%	257,533	
Infrastructure - Other		200,947	257,555	468	1,716	34,432 11	(1,705)		257,555	
Waste Management	_	-	-	400	1,710	-	(1,703)	#DIV/0!	- 15	
Transportation		-	_	400	1,270	-	(1,270)	#010/0:		
Gas		-	_	-	_	-	_		-	
Other		- 15	- 15	-	440	- 11	(428)	-3807.3%	- 15	
Ouler										
<u>Community</u>	7,526	24,600	28,599	3,666	21,605	21,449	(156)	-0.7%	28,599	
Parks & gardens	1,503	5,000	12,970	3,411	5,013	9,728	4,714	48.5%	12,970	
Sportsfields & stadia	-	12,000	8,100	-	874	6,075	5,201	85.6%	8,100	
Swimming pools	-	-	-	-	-	-	-		-	
Community halls	-	-	-	-	2,363	-	(2,363)	#DIV/0!	-	
Libraries	-	-	-	-	134	-	(134)	#DIV/0!	-	
Recreational facilities	5,961	5,600	5,179	76	11,023	3,884	(7,139)	-183.8%	5,179	
Fire, safety & emergency		-	-	-	-	-	-		-	
Security and policing	63	2,000	2,350	180	2,198	1,763	(436)	-24.7%	2,350	
Buses	-	-	-	-	-	-	-		-	
Clinics	-	-	-	-	-	-	-		-	
Museums & Art Galleries	-	-	-	-	-	-	-		-	
Cemeteries	-	-	-	-	-	-	-		-	
Social rental housing	-	-	-	-	-	-	-		-	
Other	-	-	-	-	-	-	-		-	
Heritage assets	450	-	-	-	2,608	-	(2,608)	#DIV/0!	-	
Buildings	450	-	-	-	2,608	-	(2,608)	#DIV/0!	-	
Other	-	-	-	-	-	-	=		-	
Investment properties	9,425	8,500	4,500	480	1,711	3,375	1,664	49.3%	4,500	
Housing development	5,081	8,500	4,500	480	1,711	3,375	1,664	49.3%	4,500	
Other	4,345	0,500	4,500	400		- 3,375	- 1,004	40.070	4,500	
Other assets	4,343 55,427		143,612	 15,254	52,924	 107,709		50.9%	143,612	
General vehicles	17,174	38,390	33,675	3,448	14,429	25,256	10,827	42.9%	33,675	
Specialised vehicles	17,174	50,550	55,075	3,440	- 14,429	20,200	10,027	72.3/0	55,075	
	- 2,985	- 1,441	_ 3,155	- 513	962	2,366	1,404	59.3%	- 3,155	
Plant & equipment	2,985 4,698	1,441 6,500				2,300		09.0%	3,100	
Computers - hardware/equipment			-	- 5 751	- 7.060		- 23 761	77.1%	41.005	
Furniture and other office equipment Abattoirs	11,517	9,255	41,095	5,751	7,060	30,821	23,761	11.170	41,095	
Markets	-	-	-	-	-	-	_		-	
	- 2,718	- 53,835	- 54,778	- 5,076	27,352	- 41,083	13,732	33.4%	- 54,778	
Civic Land and Buildings	2,110		-							
Other Buildings	- 0.740	20,384	10,910	95	95	8,183	8,087	98.8%	10,910	
Other Land	9,710	-	-	-	-	-	-		-	
Surplus Assets - (Investment or Inventory)	-	-	-	- 271	2 0 0 7	-	(2.027)	#DIV/0	-	
Other	6,624	-	-	371	3,027	-	(3,027)	#DIV/0!	-	
Agricultural assets	-	-	-	-	-	-	-		-	
Biological assets	-	-	-	-	-	-	-		-	
Intangibles	-	-	-	-	-	-	-		-	
Computers - software & programming							-		-	
Other							-		-	
Total Capital Expenditure on new assets	520,573	699,381	776,765	72,220	341,554	423,916	82,362	19.4%	776,765	

M09 March	2012/13				Budget Year 2	013/14			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	••••••	Dudget	Dungot			Dungot		%	
Capital expenditure on renewal of existing assets by Asset	Class/Sub-class	3							
Infrastructure	283,317	136,790	385,878	22,874	131,622	289,079	157,457	54.5%	385,878
Infrastructure - Road transport	141,628	39,196	129,815	8,929	51,670	97,362	45,691	46.9%	129,815
Roads, Pavements & Bridges	141,628	39,196	129,815	8,929	51,670	97,362	45,691	46.9%	129,815
Storm water	-	_	-	_	-	_	_		_
Infrastructure - Electricity	29,525	2,844	19,990	326	1,101	14,992	13,891	92.7%	19,990
Generation		-	-	-	-	-	-		-
Transmission & Reticulation	29,525	2,744	19,890	326	1,101	14,917	13,816	92.6%	19,890
Street Lighting		100	100	-	-	75	75	100.0%	100
Infrastructure - Water	69,666	47,000	134,941	10,787	57,013	101,206	44,192	43.7%	134,941
Dams & Reservoirs		-	-	-	-	-	-		-
Water purification		-	-	-	-	-	-		-
Reticulation	69,666	47,000	134,941	10,787	57,013	101,206	44,192	43.7%	134,941
Infrastructure - Sanitation	23,142	20,200	64,183	346	7,205	48,137	40,932	85.0%	64,183
Reticulation		-	-	-	-	-	-		-
Sewerage purification	23,142	20,200	64,183	346	7,205	48,137	40,932	85.0%	64,183
Infrastructure - Other	19,357	27,550	36,949	2,486	14,632	27,382	12,750	46.6%	36,949
Waste Management	9,958	13,550	22,509	390	3,151	16,882	13,731	81.3%	22,509
Transportation	3,838	14,000	14,000	2,095	11,481	10,500	(981)	-9.3%	14,000
Gas		-	-	-	-		-		-
Other	5,560	-	440	-	-		-		440
<u>Community</u>	18,162	_	32,373	-	_	24,280	24,280	100.0%	32,373
Parks & gardens		_	-	_	_			100.070	02,010
Sportsfields & stadia		_	8,555	_	_	6,416	6,416	100.0%	8,555
Swimming pools	_	_	-	_	_	-	-		-
Community halls	6,284	-	1,874	_	_	1,405	1,405	100.0%	1,874
Libraries	95	_	734	_	_	550	550	100.0%	734
Recreational facilities	11,782	_	11,862	_	_	8,896	8,896	100.0%	11,862
Fire, safety & emergency	_	_	_	_	_	-	_		_
Security and policing	_	_	9,349	_	_	7,012	7,012	100.0%	9,349
Buses	_	_	_	_	_	_	_		_
Clinics	_	-	-	-	_	-	-		-
Museums & Art Galleries	_	-	-	-	_	-	-		-
Cemeteries	_	-	-	-	_	-	-		-
Social rental housing	-	-	_	-	_	-	-		-
Other	-	-	_	-	_	-	-		-
Heritage assets	-	-	3,050	-	-	2,288	2,288	100.0%	3,050
Buildings		-	-	_	-		-		
Other		-	3,050	-	-	2,288	2,288	100.0%	3,050
Investment properties	270						-		
Investment properties	379 379	-	4,343	-	-	3,257	3,257	100.0%	4,343
Housing development Other	379	-	4,343	-	-	- 3,257	- 3,257	100.0%	4,343
	5,317	_ 29,818	4,343 89,408	_ 34,810	_ 57,985	3,257 67,056	3,257 9,071	100.0% 13.5%	4,343 89,408
<u>Other assets</u> General vehicles	5,317 438	29,818 478	89,408 49,563	29,706	29,706	37,172	7,466	20.1%	49,563
Specialised vehicles	430	4/0	43,303	29,706	29,700	37,172	7,400	20.1/0	49,003
Plant & equipment		_ 23,500	24,067	- 421	 23,123		(5,073)	-28.1%	_ 24,067
Computers - hardware/equipment	-	23,500	24,007	421	23,123	10,050	(3,073)	-20.1/0	24,007
Furniture and other office equipment	_ 357	2,060	- 7,522	4,683	- 5,156	_ 5,641	485	8.6%	- 7,522
Abattoirs	307	2,000	7,522	4,005	5,150	J,04 I	405	0.0 /0	1,522
Markets	259	_ 1,700	_ 1,700	-	_	_ 1,275	- 1,275	100.0%	_ 1,700
Civic Land and Buildings	235	2,000	3,129	-	_	2,347	2,347	100.0%	3,129
Other Buildings	3,500	2,000	5,125	-	_	2,347	2,347	100.070	5,125
Other Land	763	-	_	-	_	-	_		-
Surplus Assets - (Investment or Inventory)	100	_	_	_	_	-	_		-
Other	_	_	3,427	_	_	2,571	2,571	100.0%	3,427
	_		5,421			2,011	2,071	100.070	0,421
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming Other						-	-		-
Total Capital Expenditure on renewal of existing assets	307,174	166,608	515,053	57,684	189,607	385,960	196,353	50.9%	515,053

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

March										
Description	2012/13 Audited	Original	Adjusted	Monthly	Budget Year 2		YTD	YTD	Full Year	
Description	Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	variance	variance	Full Year Forecast	
R thousands	Outcome	Buuget	Duuget	actual		buuget	variance	%	TOTECASE	
Repairs and maintenance expenditure by Asset Class/Sub-	<u>class</u>									
Infrastructure	116,653	208,526	256,589	13,092	117,926	192,442	74,516	38.7%	256,589	
Infrastructure - Road transport	58,028	64,831	69,331	3,051	37,332	51,998	14,666	28.2%	69,331	
Roads, Pavements & Bridges	58,028	64,831	69,331	3,051	37,332	51,998	14,666	28.2%	69,331	
Storm water			-				-	20.270		
Infrastructure - Electricity	40,632	88,786	92,236	4,448	43,566	69,177	25,610	37.0%	92,236	
Generation	40,002		-	-	- +0,000		- 20,010	01.070	52,200	
Transmission & Reticulation	46,187	51,508	55,058	2,706	25,420	41,294	15,874	38.4%	55,058	
	(5,555)	37,278	37,178	1,742	18,147	27,883	9,736	34.9%	37,178	
Street Lighting Infrastructure - Water			-					34.9% 43.5%		
	8,962	35,485	68,549	4,453	29,067	51,412	22,345	43.5%	68,549	
Dams & Reservoirs	-	-	_	-	-	_			-	
Water purification	-							40 50/	-	
Reticulation	8,962	35,485	68,549	4,453	29,067	51,412	22,345	43.5%	68,549	
Infrastructure - Sanitation	5,065	8,984	16,864	1,101	7,554	12,648	5,094	40.3%	16,864	
Reticulation	-	-	-	-	-	-	-		-	
Sewerage purification	5,065	8,984	16,864	1,101	7,554	12,648	5,094	40.3%	16,864	
Infrastructure - Other	3,966	10,440	9,610	40	406	7,207	6,801	94.4%	9,610	
Waste Management	3,965	9,548	8,548	40	176	6,411	6,235	97.3%	8,548	
Transportation	2	893	893	-	61	670	608	90.9%	893	
Gas	-	-	-	-	-	-	-		-	
Other	-	-	169	-	169	127	(42)	-33.3%	169	
Community	2,483	6,218	4,814	162	1,663	3,610	1,947	53.9%	4,814	
Parks & gardens	1,154	1,314	1,427	82	934	1,070	136	12.7%	1,427	
Sportsfields & stadia	1,134	186	1,427	- 02	26	87	62	70.5%	116	
Swimming pools	-	-	-	_		-	-	10.070	-	
	_	_	_	_	_	_	_		_	
Community halls Libraries	_			-	- 1	- 72	72	99.2%	97	
		483	97 2 200	- 80		1,799	1,096	99.2 <i>%</i> 60.9%	2,399	
Recreational facilities	1,032	2,399	2,399		703			00.9%	2,399	
Fire, safety & emergency	-	24	-	-	-	-	-	100.00/	-	
Security and policing	180	775	775	-	-	581	581	100.0%	775	
Buses	-	-	-	-	-	-	-		-	
Clinics	-	-	-	-	-	-	-		-	
Museums & Art Galleries	-	-	-	-	-	-	-		-	
Cemeteries	-	1,037	-	-	-	-	-		-	
Social rental housing	-	-	-	-	-	-	-		-	
Other	-	-	-	-	-	-	-		-	
Heritage assets		-	-	-	-	-	-		-	
Buildings		-		-	-	-	-		-	
Other		-		-	-	-	-		-	
Investment properties	-	568	568	26	254	426	173	40.5%	568	
Housing development	_	-	-	-	-	-	-		_	
Other	_	568	568	26	254	426	173	40.5%	568	
Other assets	42,642	94,588	92,215	4,822	30,890	69,161	38,271	55.3%	92,215	
General vehicles	18,630	52,802	52,772	2,866	16,759	39,579	22,820	57.7%	52,772	
Specialised vehicles	10,000	52,002	52,772	2,000	-	- 39,579		51.170	52,112	
Plant & equipment	882	1,914	_ 1,912	- 101	424		1,010	70.4%	1,912	
Computers - hardware/equipment	002	1,914	1,312	-	424	1,404	1,010	10.470	1,312	
	10 202		10 000			0.040		16.20/	10 000	
Furniture and other office equipment	10,327	11,218	12,330	560	4,971	9,248	4,276	46.2%	12,330	
Abattoirs	405	-	-	-	- 105	-	- 172	17 00/	-	
Markets	185	690	490	38	195	367	173	47.0%	490	
Civic Land and Buildings	11,432	24,726	21,711	928	6,710	16,283	9,573	58.8%	21,711	
Other Buildings	813	1,355	1,405	126	698	1,054	355	33.7%	1,405	
Other Land	-	-	-	-	-	-	-		-	
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-		-	
Other	373	169	1,595	203	1,133	1,196	63	5.3%	1,595	
Agricultural assets	-	-	-	-	-	-	-		-	
Biological assets	-	-	-	-	-	-	-		-	
Intangibles	-	-	-	-	-	-	-		-	
Computers - software & programming		-		-	-	-	-			
Other		-		-	-	_	-			
Total Repairs and Maintenance Expenditure	161,778	309,900	354,186	18,103	150,733	265,639	114,906	43.3%	354,186	

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