

**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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	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	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	-	-	-	-	-	-	-	-
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
Total Revenue (excluding capital transfers and contributions)	3,991,686	5,495,487	5,781,057	562,269	4,267,690	4,335,793	(68,103)	-2%	5,781,057
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	(0)	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)									
Transfers recognised - capital	590,476	686,388	862,422	-	8,000	646,816	(638,816)	-99%	862,422
Contributions recognised - capital	-	11,888	17,676	-	-	13,257	(13,257)	-100%	17,676
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	570,499	825,290	1,242,033	204,302	857,345	931,525			1,242,033
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	570,499	825,290	1,242,033	204,302	857,345	931,525			1,242,033
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	570,499	825,290	1,242,033	204,302	857,345	931,525			1,242,033
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	570,499	825,290	1,242,033	204,302	857,345	931,525			1,242,033

The major revenue variances against the adjustments budget are:

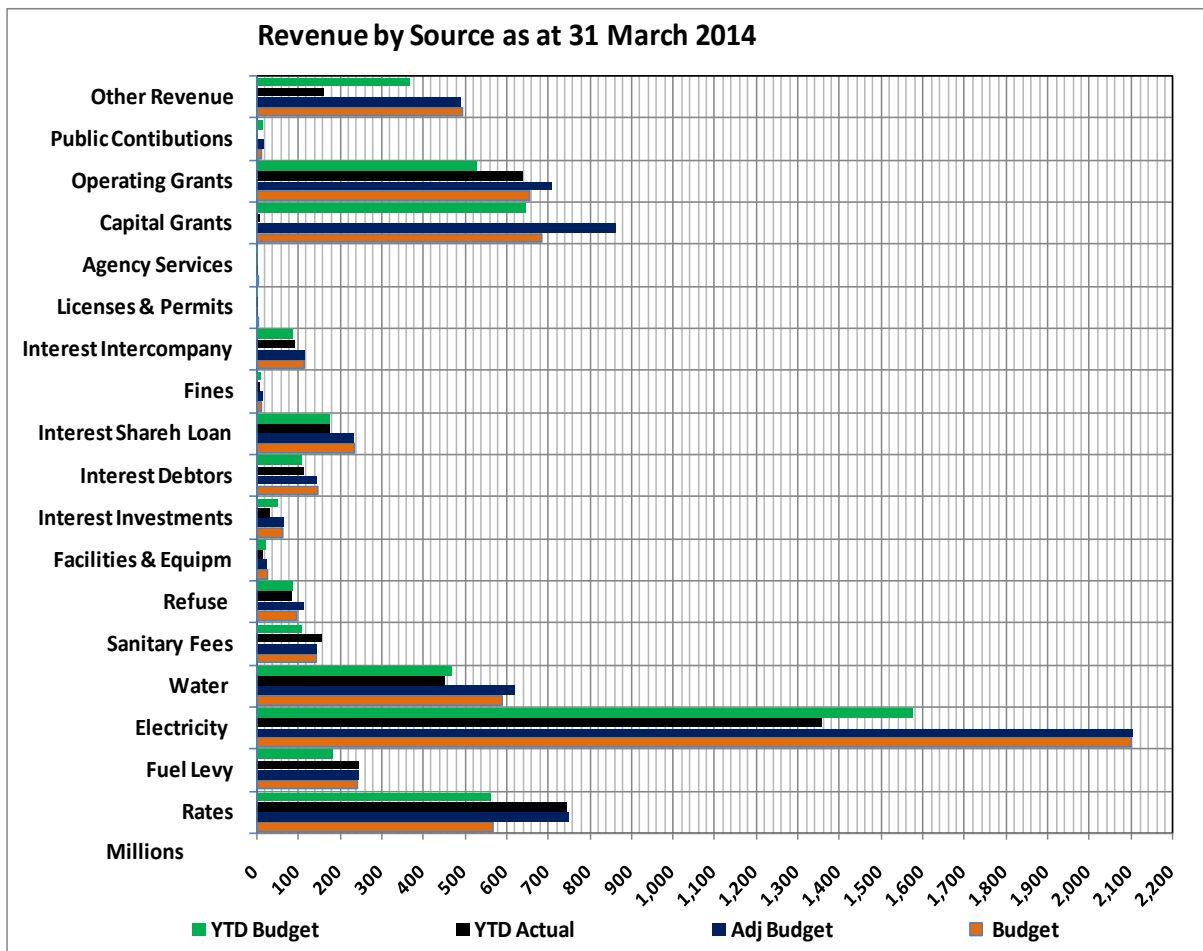
- Property rates – Favourable variance of R184.093 million due to the higher property values following implementation of the new valuation roll as of 1 July 2013 and the outstanding finalization of the objection process thereof;
- Electricity revenue – Unfavourable variance of R218.720 million due to 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.

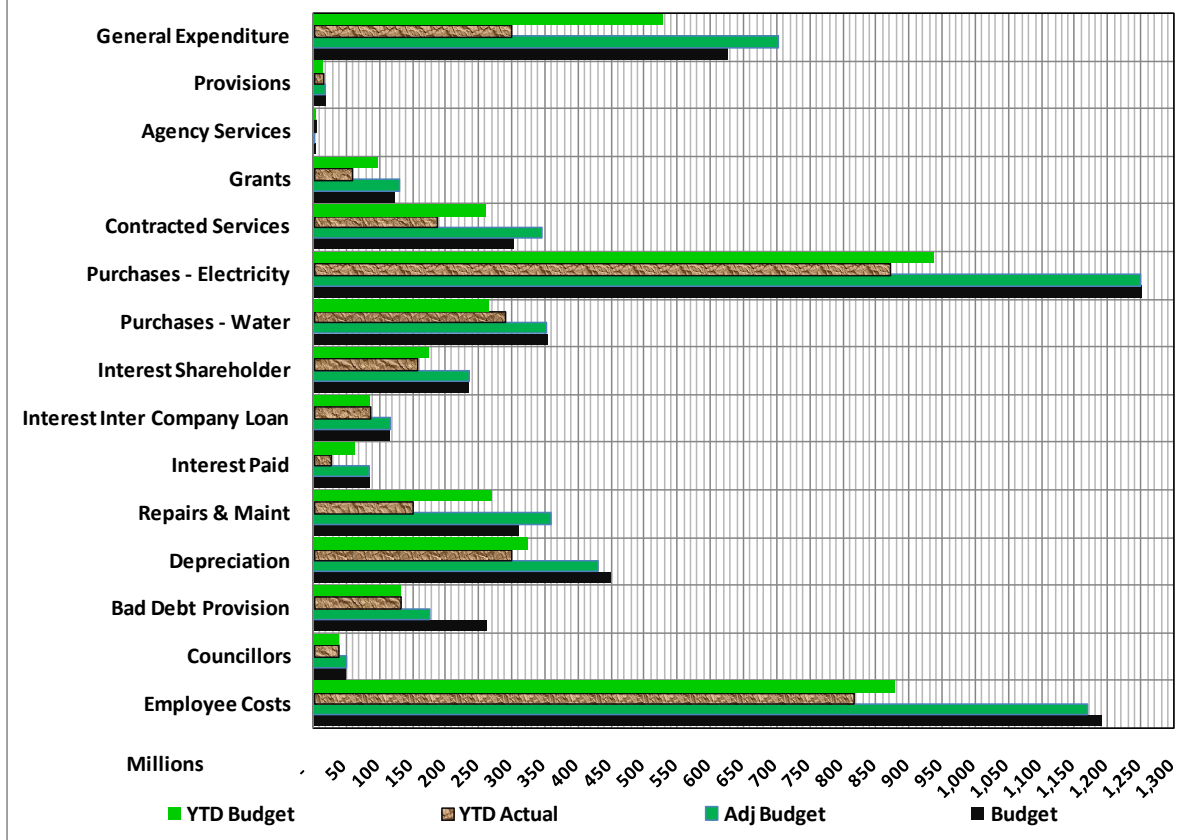
The major operating expenditure variances against the adjustments budget are:

- 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;



Operating Expenditure by Type as at 31 March 2014

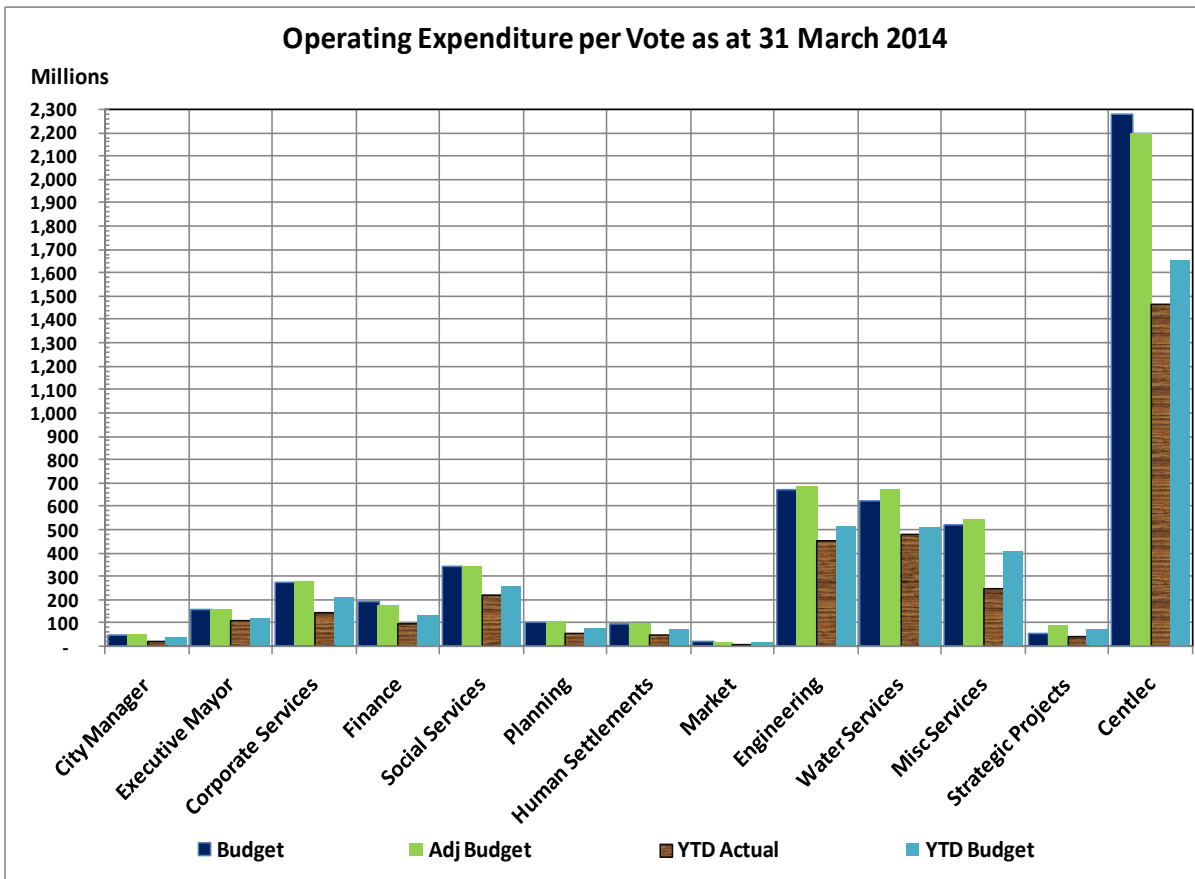
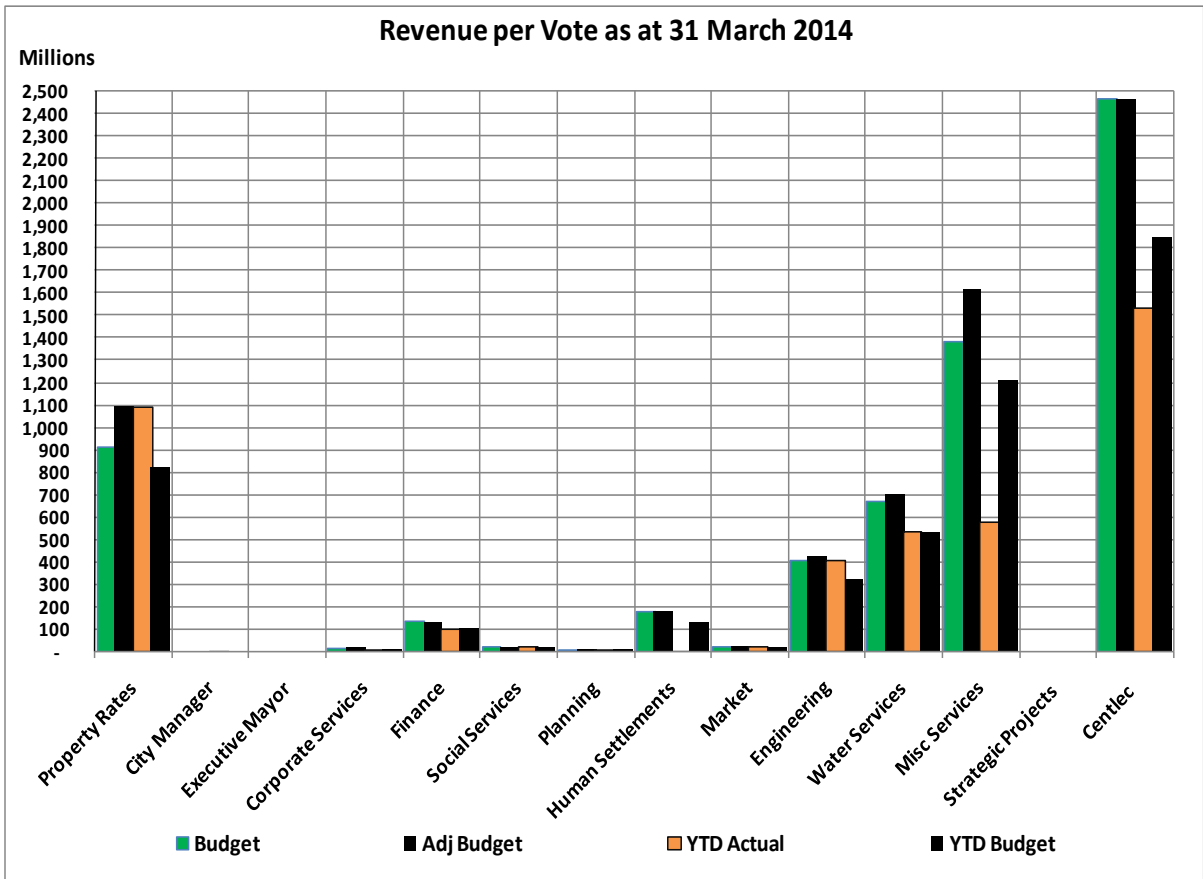


The table below shows the revenue and expenditure per vote:

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

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	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)	(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	-	-	-	-	-	-	-	-	-
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

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



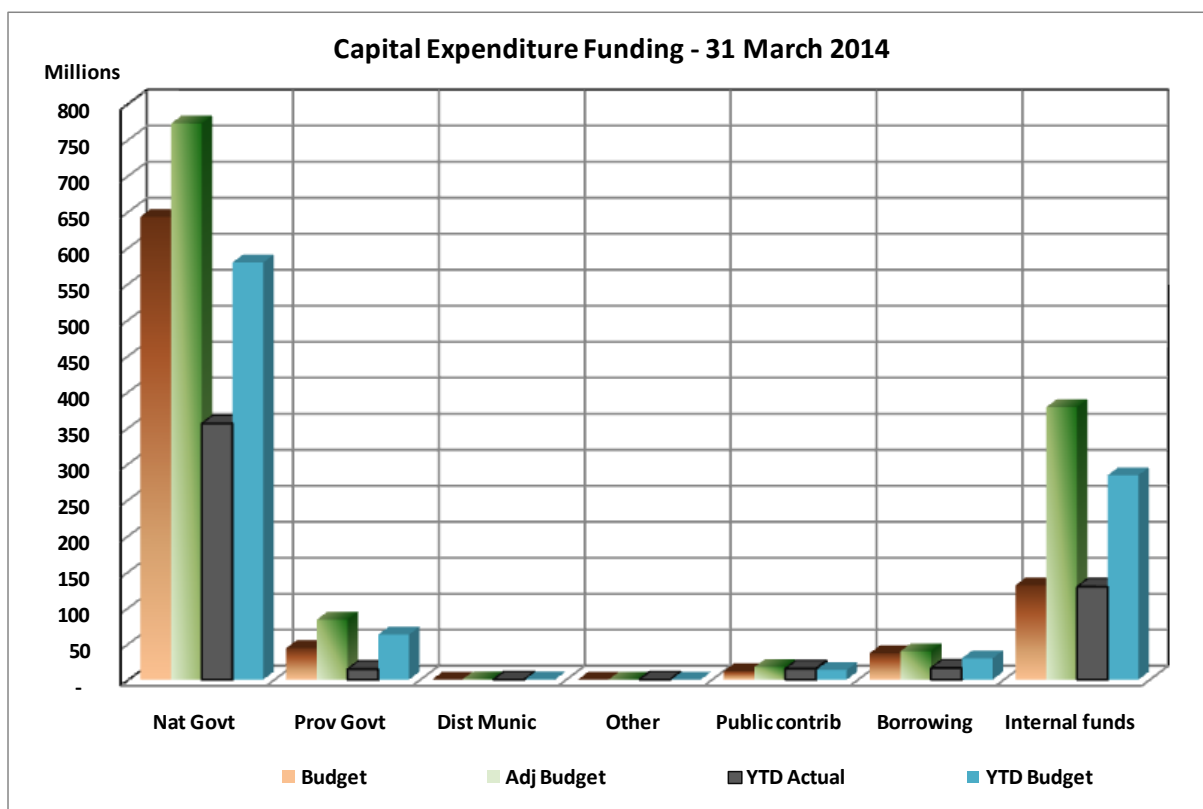
Capital expenditure report (Annexure B – Table C5)

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:

Summary Statement of Capital Expenditure - Financing

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)

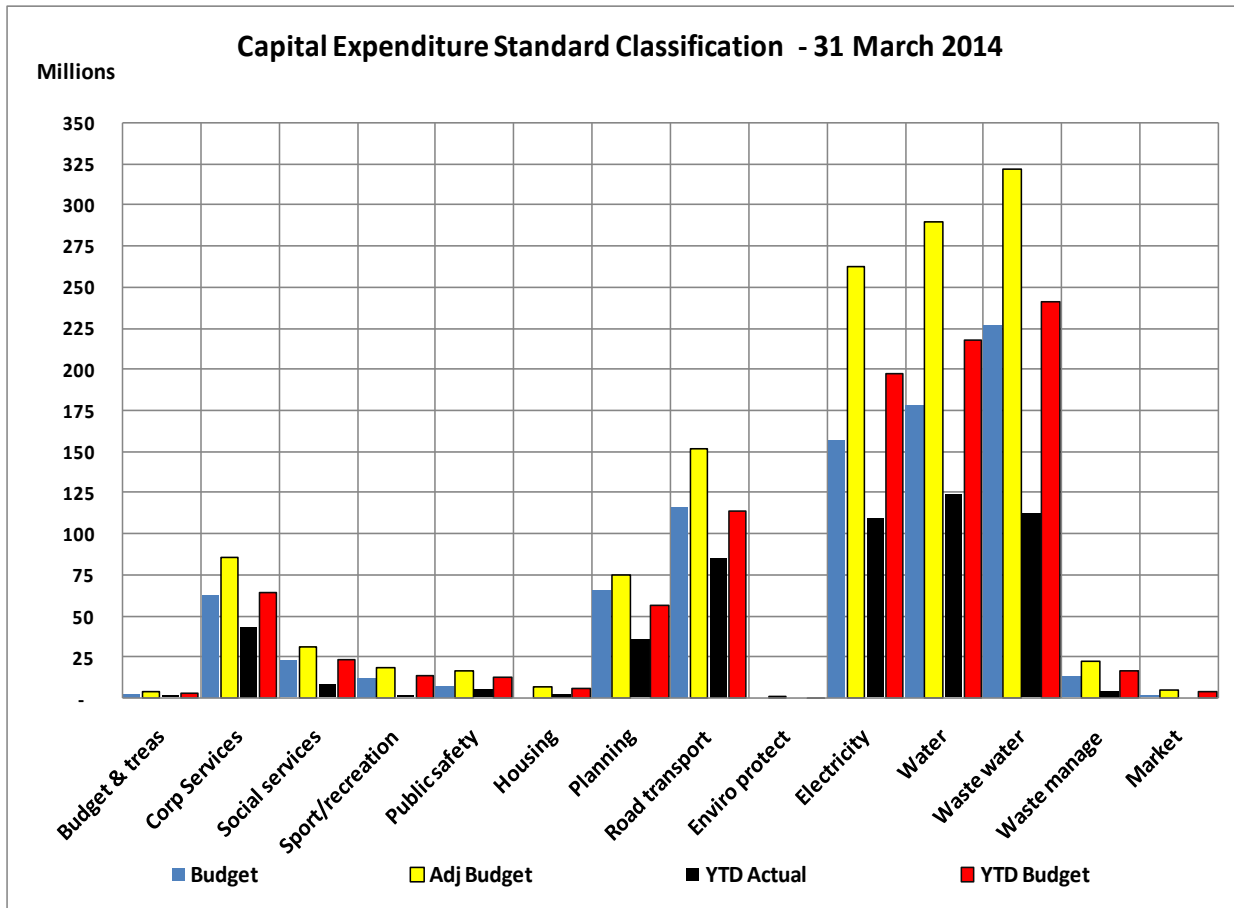
The following chart indicates the capital expenditure financing.



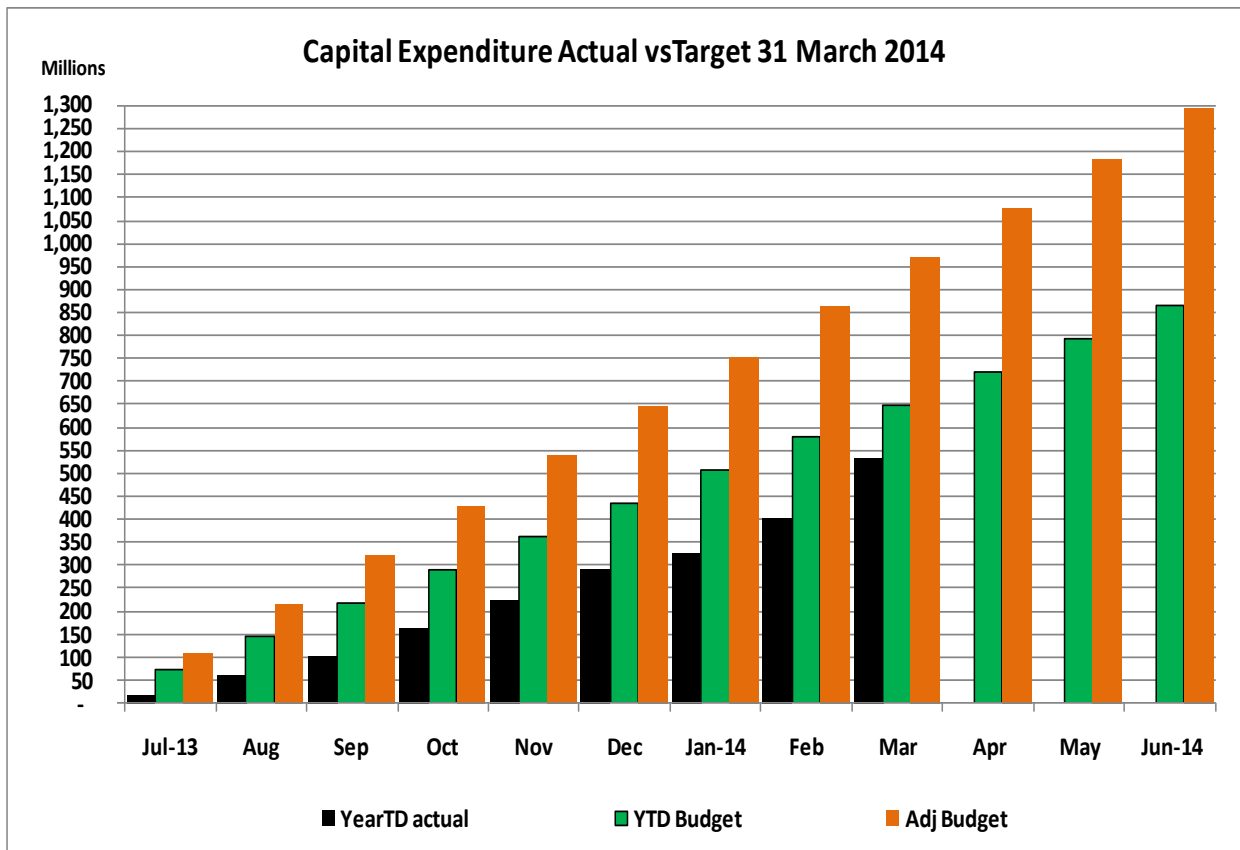
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

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



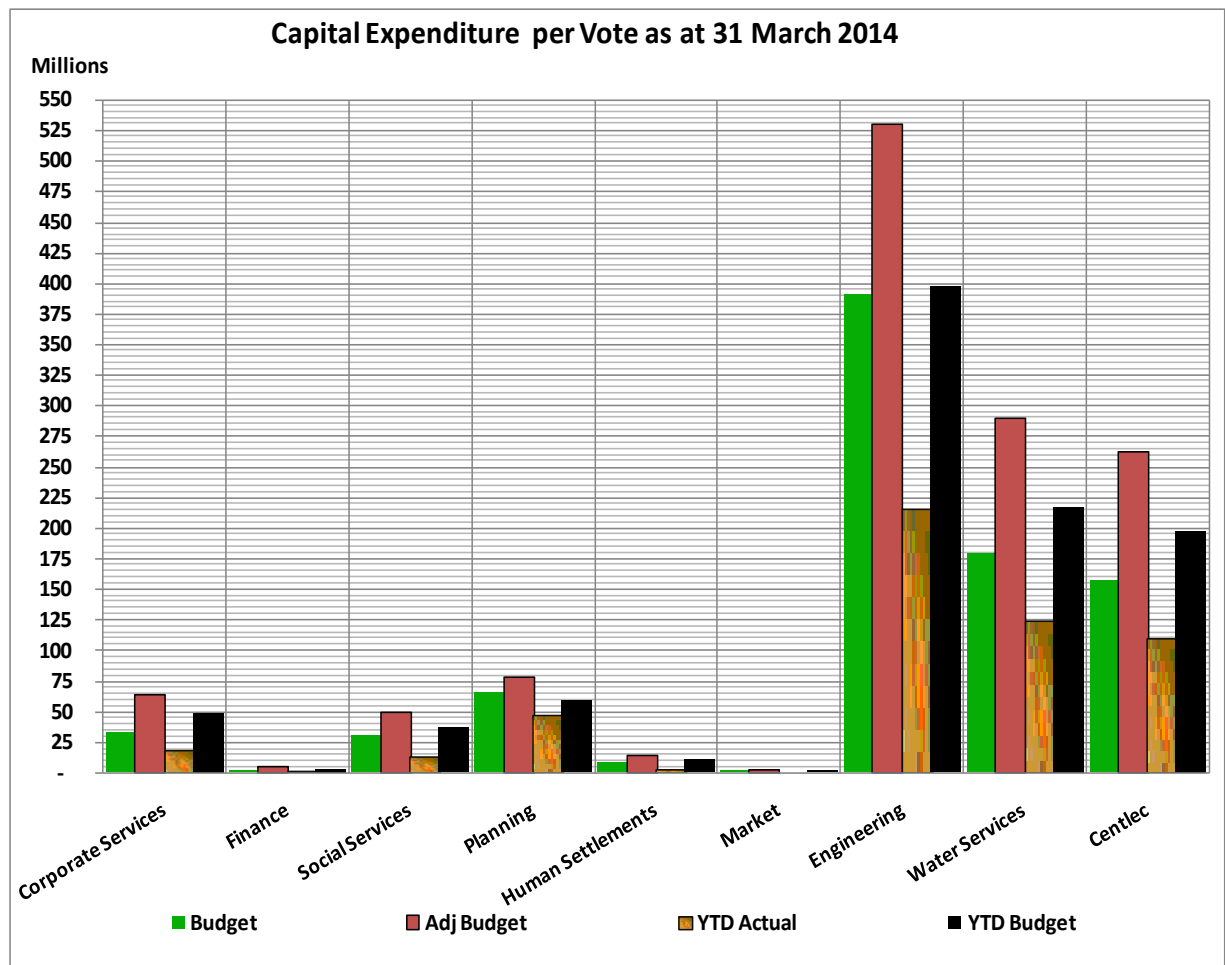
The following chart compares the year to date actual expenditure with the year to date original and adjustments budgets (target).



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 R91.520 million (Mangaung)
- Bank balance and cash R9.316 million (Centlec)
- Bank balance and cash R2.976 million (Market)
- Investment deposits R699.007 million (Mangaung)
- Investment deposits 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:

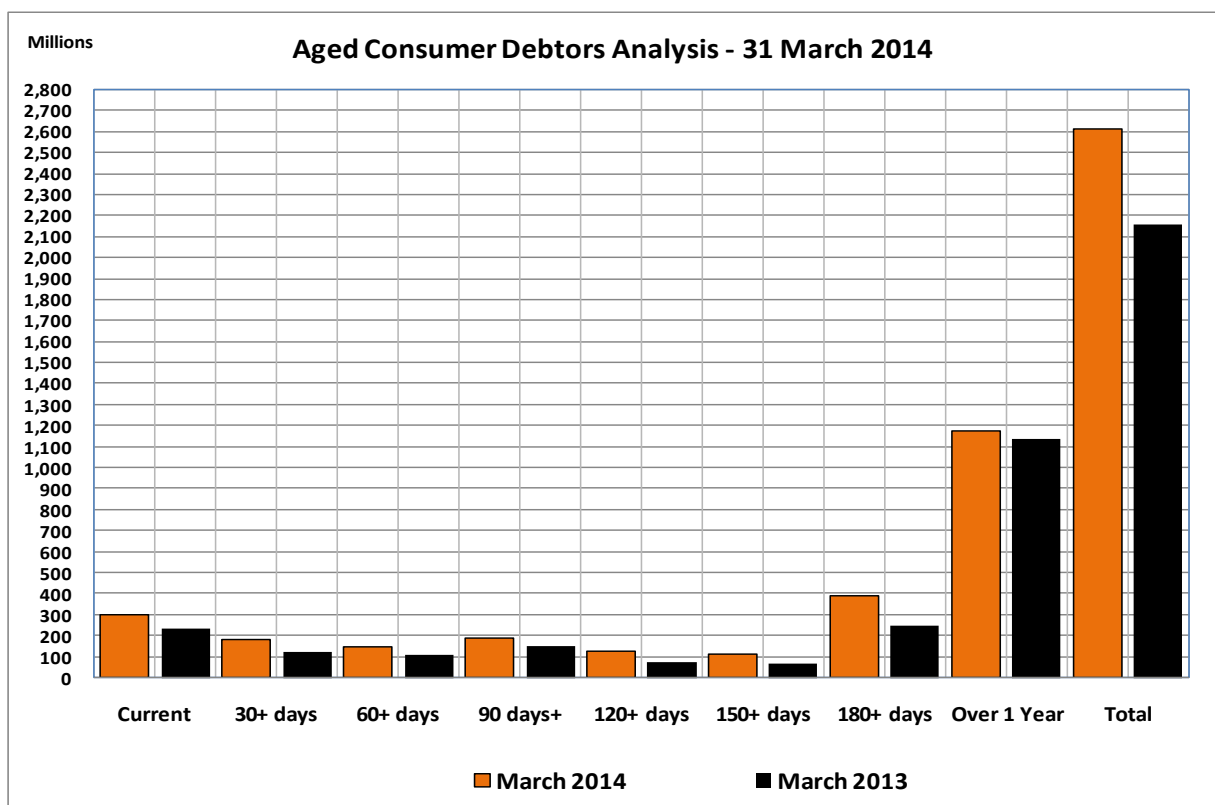
- Suppliers and employee payments indicate a year to date amount of **R3 074.535 million** (**R497.318 million** favourable variance) compared to a target of **R3 571.852 million** due to under spending during the period;
- Capital payments indicate a year to date amount of **R555.111 million** (**R35.518 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)

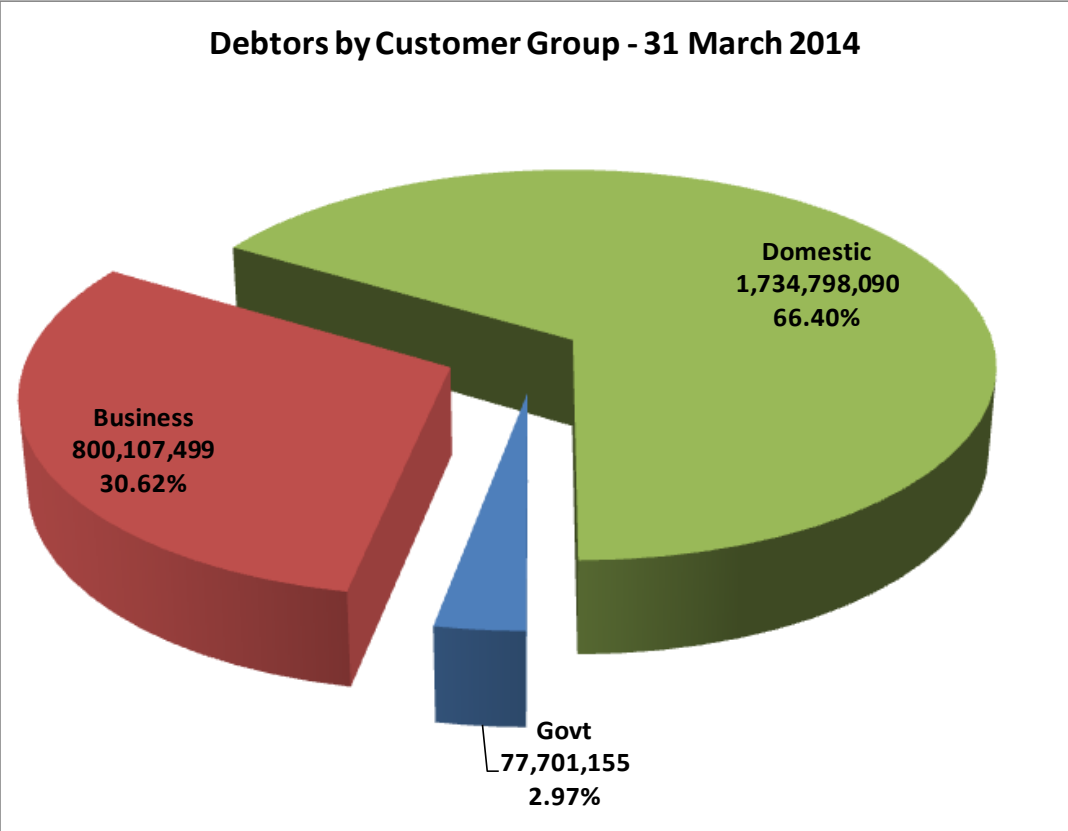
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

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.

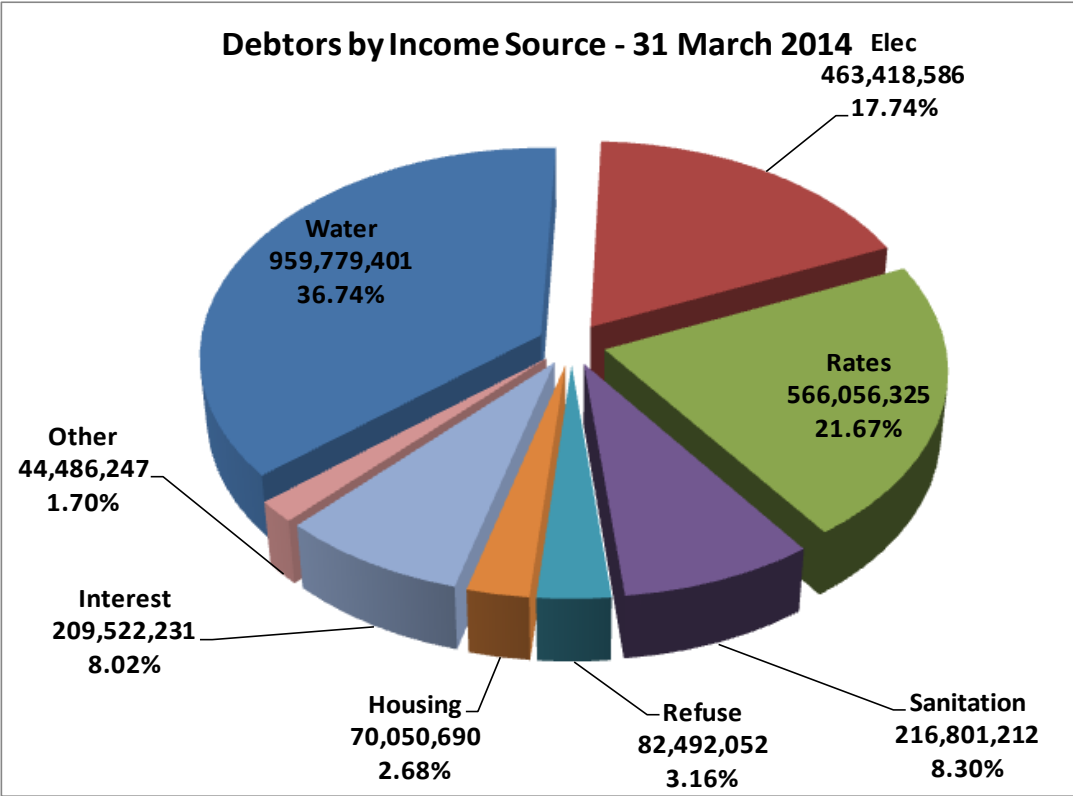
The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 221.062 million** (R1.219.868 million – March 2013) is outstanding in this category, with **R872.793 million** attributable to households, a decrease of R31.761 million from the balance of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



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



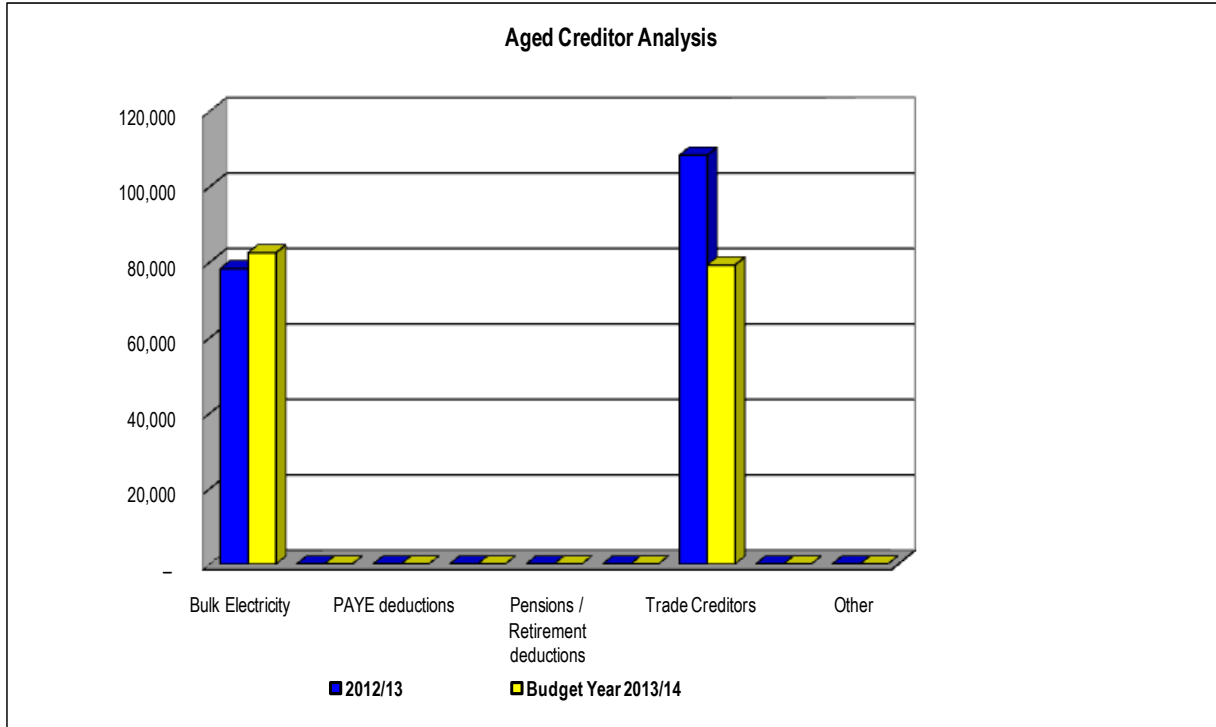
The following chart indicates the outstanding debtors by income source (excluding electricity owned to Centlec and other departmental charges as explained above).



Outstanding Creditors report (Annexure B – Table SC4)

The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. 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: 2014/04/10

SUBMITTED BY:


E M MOHLAHLA
CHIEF FINANCIAL OFFICER

DATE: 2014/4/10

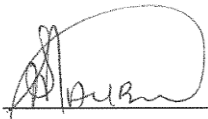
City Manager's quality certification

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

Signature: 
Date: 11/04/2014

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

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

MAN Mangaung - Contact 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:	
P.O. Box	3704
City / Town	Bloemfontein
Postal Code	9300
Street address	
Building	Bram Fischer Building
Street No. & Name	5 De Villiers Street
City / Town	Bloemfontein
Postal Code	9301
General Contacts	
Telephone number	051 405 8911
Fax number	051 405 8101
C. POLITICAL LEADERSHIP	
Speaker:	
Name	Mr M A Siyonzana
Telephone number	051 405 8007
Cell number	082 821 9300
Fax number	051 405 8676
E-mail address	mxolisi.siyonzana@mangaung.co.za
Mayor/Executive Mayor:	
Name	Mr T M Manyoni
Telephone number	051 405 8015
Cell number	082 334 0919
Fax number	051 405 8663
E-mail address	thabo.manyoni@mangaung.co.za
Deputy Mayor/Executive Mayor:	
Name	Ms C Rampai
Telephone number	051 405 8640
Cell number	083 459 2027
Fax number	051 405 8971
E-mail address	constance.rampai@mangaung.co.za
D. MANAGEMENT LEADERSHIP	
Municipal Manager:	
Name	Me S M Mazibuko
Telephone number	051 405 8621
Cell number	082 467 9235
Fax number	051 405 8741
E-mail address	sibongile.mazibuko@mangaung.co.za
Chief Financial Officer	
Name	Mr E M Mohlahlo
Telephone number	051 405 8625
Cell number	082 413 6113
Fax number	051 405 8787
E-mail address	ernest.mohlahlo@mangaung.co.za
Official responsible for submitting financial information	
Name	Mr E M Mohlahlo
Telephone number	051 405 8625
Cell number	082 413 6113
Fax number	051 405 8787
E-mail address	ernest.mohlahlo@mangaung.co.za
Official responsible for submitting financial information	
Name	Mr Mosala Khunong
Telephone number	051 405 8627
Cell number	082 552 3477
Fax number	051 405 8793
E-mail address	Mosala.Khunong@mangaung.co.za
Official responsible for submitting financial information	
Name	Mr Dirk Pelser
Telephone number	051 405 8501
Cell number	082 463 1158
Fax number	051 405 8793
E-mail address	dirk.pelser@mangaung.co.za
Secretary/PA to the Speaker:	
Name	Me S B Mncube
Telephone number	051 405 8640
Cell number	082 578 1378
Fax number	051 405 8971
E-mail address	bonga.mncube@mangaung.co.za
Secretary/PA to the Mayor/Executive Mayor:	
Name	N Ndimande
Telephone number	051 405 8015
Cell number	072 610 4792
Fax number	051 405 8663
E-mail address	nhlanhla.ndimande@mangaung.co.za
Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	Ms B A Lefela
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Cell number	083 354 9750
Fax number	051 405 8676
E-mail address	dirontsho.lefela@mangaung.co.za
Secretary/PA to the Municipal Manager:	
Name	Sonnet S Piechaczek
Telephone number	051 405 8621
Cell number	082 925 5331
Fax number	051 405 8101
E-mail address	sonnet.piechczek@mangaung.co.za
Secretary/PA to the Chief Financial Officer	
Name	Me Petunia Ramagaga
Telephone number	051 405 8627
Cell number	073 032 5856
Fax number	051 405 8787
E-mail address	Petunia.Ramagaga@mangaung.co.za

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	514,177	568,524	750,767	81,614	747,168	563,075	184,093	33%	750,767
Service charges	2,370,334	2,932,968	2,984,527	159,547	2,051,981	2,238,395	(186,414)	-8%	2,984,527
Investment revenue	33,361	177,902	180,902	26,605	119,685	135,676	(15,991)	-12%	327,745
Transfers recognised - operational	795,376	654,372	707,396	172,276	640,949	530,547	110,402	21%	707,396
Other own revenue	278,439	1,161,721	1,157,466	122,226	707,907	868,099	(160,193)	-18%	1,157,466
Total Revenue (excluding capital transfers and contributions)	3,991,686	5,495,487	5,781,057	562,269	4,267,690	4,335,793	(68,103)	-2%	5,927,900
Employee 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
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
Materials and bulk purchases	1,563,772	1,912,267	1,956,553	126,496	1,311,658	1,467,414	(155,756)	-11%	1,956,553
Transfers and grants	7,476	121,889	129,889	5,175	57,290	97,417	(40,127)	-41%	129,889
Other expenditure	999,306	1,443,281	1,483,089	110,974	786,092	1,112,317	(326,225)	-29%	1,483,089
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%	508,778
Transfers recognised - capital	590,476	686,388	862,422	-	8,000	646,816	(638,816)	-99%	862,422
Contributions & Contributed assets	-	11,888	17,676	-	-	13,257	(13,257)	-100%	17,676
Surplus/(Deficit) after capital transfers & contributions	570,499	825,290	1,242,033	204,302	857,345	931,525	(74,180)	-8%	1,388,876
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%	1,388,876
Capital expenditure & funds sources									
Capital expenditure	827,747	865,989	1,291,818	129,903	531,161	968,863	(437,702)	-45%	1,291,818
Capital transfers recognised	590,476	686,388	856,282	67,669	370,430	642,211	(271,781)	-42%	856,282
Public contributions & donations	20,543	11,888	17,676	3,799	15,287	13,257	2,030	15%	17,676
Borrowing	87,736	36,684	39,406	3,986	16,342	29,554	(13,213)	-45%	39,406
Internally generated funds	128,992	131,028	378,454	54,450	129,103	283,841	(154,738)	-55%	378,454
Total sources of capital funds	827,747	865,989	1,291,818	129,903	531,161	968,863	(437,702)	-45%	1,291,818
Financial position									
Total current assets	1,631,776	1,387,339	2,133,509		2,815,350				2,133,509
Total non current assets	11,864,317	11,378,649	13,143,247		12,225,920				13,143,247
Total current liabilities	1,220,834	1,122,823	1,432,594		1,858,657				1,432,594
Total non current liabilities	1,242,365	907,937	1,174,185		1,060,972				1,174,185
Community wealth/Equity	11,032,894	10,735,228	12,669,977		12,121,642				12,669,977
Cash flows									
Net cash from (used) operating	850,992	855,628	1,223,999	306,913	1,395,589	917,999	477,590	52%	1,223,999
Net cash from (used) investing	(784,846)	(637,790)	(992,036)	(101,428)	(739,075)	(478,343)	(260,732)	55%	(992,036)
Net cash from (used) financing	195,095	11,394	15,894	(334)	17,643	11,920	5,723	48%	15,894
Cash/cash equivalents at the month/year end	603,003	652,748	858,190	-	1,284,490	875,093	409,397	47%	858,190
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	2,788,419
Creditors Age Analysis									
Total Creditors	126,154	20,539	2,404	12,587	-	-	-	-	161,684

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
Governance and administration	1,836,740	2,598,325	3,009,625	305,597	1,761,247	2,257,219	(495,971)	-22%	3,009,625
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%	42,537
Community and social services	4,973	5,071	5,071	376	3,695	3,803	(109)	-3%	5,071
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%	8,275
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
Total 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%	1,347,245
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%	329,625
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	(14,841)	-10%	190,019
Housing	33,914	59,841	62,902	4,105	40,161	47,176	(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)	-28%	433,110
Planning and development	44,475	89,878	93,944	2,559	52,261	70,458	(18,197)	-26%	93,944
Road transport	290,091	312,529	316,929	8,370	169,834	237,697	(67,863)	-29%	316,929
Environmental protection	14,063	22,317	22,237	1,389	11,701	16,678	(4,976)	-30%	22,237
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%	674,403
Waste water management	148,669	185,685	193,685	10,152	123,334	145,264	(21,930)	-15%	193,685
Waste management	97,688	124,985	130,744	11,658	92,071	98,058	(5,987)	-6%	130,744
Other	17,147	18,805	18,752	748	11,517	14,064	(2,547)	-18%	18,752
Total Expenditure - Standard	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) for the year	570,499	825,290	1,242,033	204,302	857,345	931,525	(74,180)	-8%	1,242,033

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
Municipal governance and administration	1,836,740	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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
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%	207,160
Other	19,158	19,516	20,571	1,820	25,021	15,428	9,593	62.18%	20,571
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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure - Standard									
Municipal governance and administration	1,086,430	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	19,919	187,031	233,597	(46,566)	-19.93%	311,463
Mayor and Council	148,309	260,464	300,148	19,374	179,153	225,111	(45,958)	-20.42%	300,148
Municipal Manager	7,029	11,314	11,314	545	7,877	8,486	(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	9,189	12,563	12,563	799	7,308	9,422	(2,115)	-22.44%	12,563
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	9,189	12,563	12,563	799	7,308	9,422	(2,115)	-22.44%	12,563
Economic and environmental services	348,629	424,724	433,110	12,319	233,796	324,832	(91,036)	-28.03%	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	(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	-	-	-	-	-	-	-	-	-
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 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	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)	(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	-	-	-	-	-	-	-	-	-
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 C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	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	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	-	-	-	-	-	-	-	-
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
Total Revenue (excluding capital transfers and contributions)	3,991,686	5,495,487	5,781,057	562,269	4,267,690	4,335,793	(68,103)	-2%	5,781,057
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	(0)	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)									
Transfers recognised - capital	(19,977)	127,014	361,935	204,302	849,345	271,451	577,893	213%	361,935
Contributions recognised - capital	590,476	686,388	862,422	-	8,000	646,816	(638,816)	-99%	862,422
Contributed assets	-	11,888	17,676	-	-	13,257	(13,257)	-100%	17,676
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	570,499	825,290	1,242,033	204,302	857,345	931,525			1,242,033
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	570,499	825,290	1,242,033	204,302	857,345	931,525			1,242,033
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	570,499	825,290	1,242,033	204,302	857,345	931,525			1,242,033
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	570,499	825,290	1,242,033	204,302	857,345	931,525			1,242,033

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

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	14,805	26,000	26,000	1,325	2,799	19,500	(16,701)	-86%	26,000
Vote 4 - Finance	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%	5,765
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	-	-	-	-	-	-	-	-	-
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
0	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	411,111	686,082	878,813	50,803	299,799	659,110	(359,311)	-55%	878,813
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	-	-	-	-	-	-	-	-	-
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	11,656	10,000	51,886	29,706	29,706	38,914	(9,208)	-24%	51,886
0	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	416,637	179,907	413,004	79,101	231,361	309,753	(78,392)	-25%	413,004
Total Capital Expenditure	827,747	865,989	1,291,818	129,903	531,161	968,863	(437,702)	-45%	1,291,818
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	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	3,633	500	7,116	975	2,423	5,337	(2,914)	-55%	7,116
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	232,621	181,837	227,297	23,654	120,521	170,473	(49,952)	-29%	227,297
Planning and development	42,647	65,245	74,657	10,133	35,712	55,992	(20,281)	-36%	74,657
Road transport	189,974	116,592	152,140	13,521	84,809	114,105	(29,296)	-26%	152,140
Environmental protection	-	-	500	-	-	375	(375)	-100%	500
Trading services	519,135	575,674	896,646	89,706	349,428	672,484	(323,057)	-48%	896,646
Electricity	240,534	156,588	262,587	43,260	109,263	196,941	(87,678)	-45%	262,587
Water	157,188	178,388	289,833	27,007	123,836	217,375	(93,539)	-43%	289,833
Waste water management	111,455	227,147	321,716	18,580	111,902	241,287	(129,385)	-54%	321,716
Waste management	9,958	13,550	22,509	859	4,427	16,882	(12,455)	-74%	22,509
Other	697	1,700	4,643	-	163	3,482	(3,319)	-95%	4,643
Total Capital Expenditure - Standard Classification	827,747	865,989	1,291,818	129,903	531,161	968,863	(437,702)	-45%	1,291,818
Funded by:									
National Government	582,457	642,615	772,227	61,071	355,613	579,170	(223,557)	-39%	772,227
Provincial Government	8,020	43,773	83,469	6,598	14,796	62,602	(47,806)	-76%	83,469
District Municipality	-	-	500	-	-	375	(375)	-100%	500
Other transfers and grants	-	-	85	-	20	64	(43)	-68%	85
Transfers recognised - capital	590,476	686,388	856,282	67,669	370,430	642,214	(271,781)	-42%	856,282
Public contributions & donations	20,543	11,888	17,676	3,799	15,287	13,257	2,030	15%	17,676
Borrowing	87,736	36,684	39,406	3,986	16,342	29,554	(13,213)	-45%	39,406
Internally generated funds	128,992	131,028	378,454	54,450	129,103	283,841	(154,738)	-55%	378,454
Total Capital Funding	827,747	865,989	1,291,818	129,903	531,161	968,863	(437,702)	-45%	1,291,818

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

Description	2012/13	Budget Year 2013/14			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	173,695	22,982	74,542	103,813	74,542
Call investment deposits	429,308	629,766	663,806	996,714	663,806
Consumer debtors	637,406	527,952	914,425	1,500,691	914,425
Other debtors	206,601	145,212	199,158	140,902	199,158
Current portion of long-term receivables	462	18,013	12,767	12,847	12,767
Inventory	184,305	43,413	268,812	60,383	268,812
Total current assets	1,631,776	1,387,339	2,133,509	2,815,350	2,133,509
Non current assets					
Long-term receivables		2,486	3,985	13,372	3,985
Investments		25	0	183,980	0
Investment property	2,364,689	1,344,209	1,020,480	-	1,020,480
Investments in Associate		-	-	-	-
Property, plant and equipment	9,244,572	10,018,263	11,801,967	12,028,568	11,801,967
Agricultural		-	-	-	-
Biological assets		-	-	-	-
Intangible assets	234,319	13,667	8,897	-	8,897
Other non-current assets	20,737	-	307,917	-	307,917
Total non current assets	11,864,317	11,378,649	13,143,247	12,225,920	13,143,247
TOTAL ASSETS	13,496,093	12,765,988	15,276,757	15,041,271	15,276,757
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	12,289	4,622	13,690	39,008	13,690
Consumer deposits	76,716	89,933	73,822	68,385	73,822
Trade and other payables	1,131,830	1,028,268	1,205,439	1,751,264	1,205,439
Provisions	-	-	139,643	-	139,643
Total current liabilities	1,220,834	1,122,823	1,432,594	1,858,657	1,432,594
Non current liabilities					
Borrowing	352,713	249,593	211,144	156,033	211,144
Provisions	889,652	658,344	963,041	904,939	963,041
Total non current liabilities	1,242,365	907,937	1,174,185	1,060,972	1,174,185
TOTAL LIABILITIES	2,463,200	2,030,760	2,606,779	2,919,628	2,606,779
NET ASSETS	11,032,894	10,735,228	12,669,977	12,121,642	12,669,977
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	10,167,811	8,016,789	11,744,894	11,365,764	11,744,894
Reserves	865,083	2,718,439	925,083	755,878	925,083
TOTAL COMMUNITY WEALTH/EQUITY	11,032,894	10,735,228	12,669,977	12,121,642	12,669,977

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	3,068,931	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		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		-	-	-	-	-	-		-
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		(200,445)	(198,745)	(1,892)	(17,817)	(149,059)	(131,242)	88%	(198,745)
Transfers and Grants		(121,889)	(129,889)	(5,120)	(39,892)	(97,417)	(57,525)	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
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
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			
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	(12,877)	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	(75,443)	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	(319,591)	Less billed than budgeted -seasonal fluctuation	No remedial steps required
Operating expenditure	(182,816)	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

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

Description of financial indicator	Basis of calculation	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.0%	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%
<u>Safety of Capital</u>						
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%
<u>Liquidity</u>						
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%
<u>Revenue Management</u>						
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%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		95.0%	95.0%	95.0%	95.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated				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%
<u>IDP regulation financial viability indicators</u>						
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 received for services		19.6%	80.0%	93.43%	80.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.90	2.50	2.84	2.50

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

Description	NT Code	Budget Year 2013/14										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.o Council Policy	
		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			
R thousands														
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 Code	Budget Year 2013/14									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
R thousands								
<u>Municipality</u>								
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 receipts - M09 March

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	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	-	-	-	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									
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	-	-	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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	625,819	633,472	667,731	52,703	498,180	500,798	(2,619)	-0.5%	667,731
Local Government Equitable Share	612,521	605,072	605,072	50,423	453,804	453,804	-		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:	-	-	-	-	-	-	-	-	-
Other grant providers:	916	-	9,738	1,213	1,489	6,367	(4,878)	-76.6%	9,738
DBSA	916	-	-	-	-	-	-	-	-
National Lottery	-	-	8,000	-	-	6,000	(6,000)	-100.0%	8,000
City of Ghent	-	-	489	213	489	367	122	33.3%	489
Kellogs Foundation	-	-	249	-	-	-	-	-	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
Capital expenditure of Transfers and Grants									
National Government:	572,917	642,615	778,368	61,071	355,613	583,776	(227,828)	-39.0%	778,368
MSIG	831	-	-	-	-	-	-	-	-
MIG	282	-	-	-	-	-	-	-	-
Public Transport Infrastructure Grant	52,971	-	-	-	-	-	-	-	-
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

Description	Budget Year 2013/14				
	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%

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	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	-	-	-	-	-	-	-	-	-
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
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	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	399,766	639,773	973,982	242,834	793,562	730,486	63,076	9%	973,982

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
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

Month	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	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	-		
May	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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	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	21,180	(17,631)	-83.2%	28,240
<i>Roads, Pavements & Bridges</i>	61,271	71,281	28,240	9,785	38,812	21,180	(17,631)	-83.2%	28,240
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	210,638	126,845	159,374	8,111	50,658	119,530	68,872	57.6%	159,374
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	210,638	126,845	159,374	8,111	50,658	119,530	68,872	57.6%	159,374
<i>Street Lighting</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Water	87,523	131,388	154,892	16,220	66,822	116,169	49,347	42.5%	154,892
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	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
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	88,313	206,947	257,533	18,234	104,697	34,492	(70,205)	-203.5%	257,533
Infrastructure - Other	-	15	15	468	1,716	11	(1,705)	-15152.0%	15
<i>Waste Management</i>	-	-	-	468	1,276	-	(1,276)	#DIV/0!	-
<i>Transportation</i>	-	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	15	15	-	440	11	(428)	-3807.3%	15
Community	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	-	-	-	-	-	-	-	-
Other assets	55,427	129,804	143,612	15,254	52,924	107,709	54,785	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	-	-	-	-	-	-	-	-	-
Plant & equipment	2,985	1,441	3,155	513	962	2,366	1,404	59.3%	3,155
Computers - hardware/equipment	4,698	6,500	-	-	-	-	-	-	-
Furniture and other office equipment	11,517	9,255	41,095	5,751	7,060	30,821	23,761	77.1%	41,095
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	2,718	53,835	54,778	5,076	27,352	41,083	13,732	33.4%	54,778
Other Buildings	-	20,384	10,910	95	95	8,183	8,087	98.8%	10,910
Other Land	9,710	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
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

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

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	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
<i>Roads, Pavements & Bridges</i>	141,628	39,196	129,815	8,929	51,670	97,362	45,691	46.9%	129,815
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	29,525	2,844	19,990	326	1,101	14,992	13,891	92.7%	19,990
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	29,525	2,744	19,890	326	1,101	14,917	13,816	92.6%	19,890
<i>Street Lighting</i>	-	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
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	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
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	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
<i>Waste Management</i>	9,958	13,550	22,509	390	3,151	16,882	13,731	81.3%	22,509
<i>Transportation</i>	3,838	14,000	14,000	2,095	11,481	10,500	(981)	-9.3%	14,000
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	5,560	-	440	-	-	-	-	-	440
Community	18,162	-	32,373	-	-	24,280	24,280	100.0%	32,373
Parks & gardens	-	-	-	-	-	-	-	-	-
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	379	-	4,343	-	-	3,257	3,257	100.0%	4,343
Housing development	379	-	-	-	-	-	-	-	-
Other	-	-	4,343	-	-	3,257	3,257	100.0%	4,343
Other assets	5,317	29,818	89,408	34,810	57,985	67,056	9,071	13.5%	89,408
General vehicles	438	478	49,563	29,706	29,706	37,172	7,466	20.1%	49,563
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	23,500	24,067	421	23,123	18,050	(5,073)	-28.1%	24,067
Computers - hardware/equipment	-	80	-	-	-	-	-	-	-
Furniture and other office equipment	357	2,060	7,522	4,683	5,156	5,641	485	8.6%	7,522
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	259	1,700	1,700	-	-	1,275	1,275	100.0%	1,700
Civic Land and Buildings	-	2,000	3,129	-	-	2,347	2,347	100.0%	3,129
Other Buildings	3,500	-	-	-	-	-	-	-	-
Other Land	763	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	3,427	-	-	2,571	2,571	100.0%	3,427
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 SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09
March

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	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
<i>Roads, Pavements & Bridges</i>	58,028	64,831	69,331	3,051	37,332	51,998	14,666	28.2%	69,331
<i>Storm water</i>	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	40,632	88,786	92,236	4,448	43,566	69,177	25,610	37.0%	92,236
<i>Generation</i>	-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>	46,187	51,508	55,058	2,706	25,420	41,294	15,874	38.4%	55,058
<i>Street Lighting</i>	(5,555)	37,278	37,178	1,742	18,147	27,883	9,736	34.9%	37,178
Infrastructure - Water	8,962	35,485	68,549	4,453	29,067	51,412	22,345	43.5%	68,549
<i>Dams & Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	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
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	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
<i>Waste Management</i>	3,965	9,548	8,548	40	176	6,411	6,235	97.3%	8,548
<i>Transportation</i>	2	893	893	-	61	670	608	90.9%	893
<i>Gas</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	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	117	186	116	-	26	87	62	70.5%	116
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	483	97	-	1	72	72	99.2%	97
Recreational facilities	1,032	2,399	2,399	80	703	1,799	1,096	60.9%	2,399
Fire, safety & emergency	-	24	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Plant & equipment	882	1,914	1,912	101	424	1,434	1,010	70.4%	1,912
Computers - hardware/equipment	-	1,715	-	-	-	-	-	-	-
Furniture and other office equipment	10,327	11,218	12,330	560	4,971	9,248	4,276	46.2%	12,330
Abattoirs	-	-	-	-	-	-	-	-	-
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