

**THE CITY MANAGER
THE EXECUTIVE MAYOR**

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2014 (MONTHLY BUDGET STATEMENT)

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 30 September 2014, the ten working day reporting limit expires on **14 October 2014**.

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.

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

3. REPORT FOR THE PERIOD ENDING 30 SEPTEMBER 2014

This report is based upon financial information, as at 30 September 2014 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the period ended 30 September 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 actual revenue for the period is **100.58%** (R1 582.484 million on the year target of **R1 573.332 million**) and **the** expenditure for the period is **79.06%** (R1 170.896 million on the year target of **R1 481.012 million**) respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	2013/14	Budget Year 2014/15							
	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		1,084,200		62,132	218,698	271,050	(52,352)	-19%	1,084,200
Property rates - penalties & collection charges		-							
Service charges - electricity revenue		2,396,602		202,064	633,886	599,150	34,736	6%	2,396,602
Service charges - water revenue		677,958		51,286	149,803	169,489	(19,687)	-12%	677,958
Service charges - sanitation revenue		240,416		16,958	52,690	60,104	(7,414)	-12%	240,416
Service charges - refuse revenue		154,967		6,506	19,605	38,742	(19,137)	-49%	154,967
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		27,727		2,565	5,228	6,932	(1,703)	-25%	27,727
Interest earned - external investments		196,589		15,501	46,550	49,147	(2,597)	-5%	196,589
Interest earned - outstanding debtors		153,008		(3,806)	26,792	38,252	(11,460)	-30%	153,008
Dividends received		-		-	-	-	-		-
Fines		12,665		724	2,100	3,166	(1,066)	-34%	12,665
Licences and permits		928		25	61	232	(171)	-74%	928
Agency services		3,722		-	-	931	(931)	-100%	3,722
Transfers recognised - operational		617,571		-	240,917	154,393	86,524	56%	617,571
Other revenue		725,984		36,613	186,153	181,496	4,657	3%	725,984
Gains on disposal of PPE		990		-	-	248	(248)	-100%	990
Total Revenue (excluding capital transfers and contributions)	-	6,293,327	-	390,567	1,582,484	1,573,332	9,153	1%	6,293,327
Expenditure By Type									
Employee related costs		1,356,537		100,122	298,448	339,134	(40,686)	-12%	1,356,537
Remuneration of councillors		51,692		4,019	12,025	12,923	(898)	-7%	51,692
Debt impairment		214,628		17,886	53,657	53,657	(0)	0%	214,628
Depreciation & asset impairment		492,853		12,334	37,002	123,213	(86,211)	-70%	492,853
Finance charges		244,132		16,598	43,355	61,033	(17,678)	-29%	244,132
Bulk purchases		1,744,580		126,884	491,333	436,145	55,188	13%	1,744,580
Other materials		419,268		20,533	33,141	104,817	(71,676)	-68%	419,268
Contracted services		350,130		30,520	59,118	87,533	(28,415)	-32%	350,130
Transfers and grants		161,255		1,538	6,375	40,314	(33,939)	-84%	161,255
Other expenditure		888,970		45,525	136,443	222,243	(85,800)	-39%	888,970
Loss on disposal of PPE		-		-	-	-	-		-
Total Expenditure	-	5,924,047	-	375,958	1,170,896	1,481,012	(310,115)	-21%	5,924,047
Surplus/(Deficit)	-	369,280	-	14,608	411,588	92,320	319,268	0	369,280
Transfers recognised - capital		756,633		2,500	2,500	189,158	(186,658)	(0)	756,633
Contributions recognised - capital		19,267		-	-	4,817	(4,817)	(0)	19,267
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	1,145,180	-	17,108	414,088	286,295			1,145,180
Taxation		-		-	-	-	-		-
Surplus/(Deficit) after taxation	-	1,145,180	-	17,108	414,088	286,295			1,145,180
Attributable to minorities		-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality	-	1,145,180	-	17,108	414,088	286,295			1,145,180
Share of surplus/ (deficit) of associate		-		-	-	-	-		-
Surplus/ (Deficit) for the year	-	1,145,180	-	17,108	414,088	286,295			1,145,180

The major revenue variances against the approved budget are:

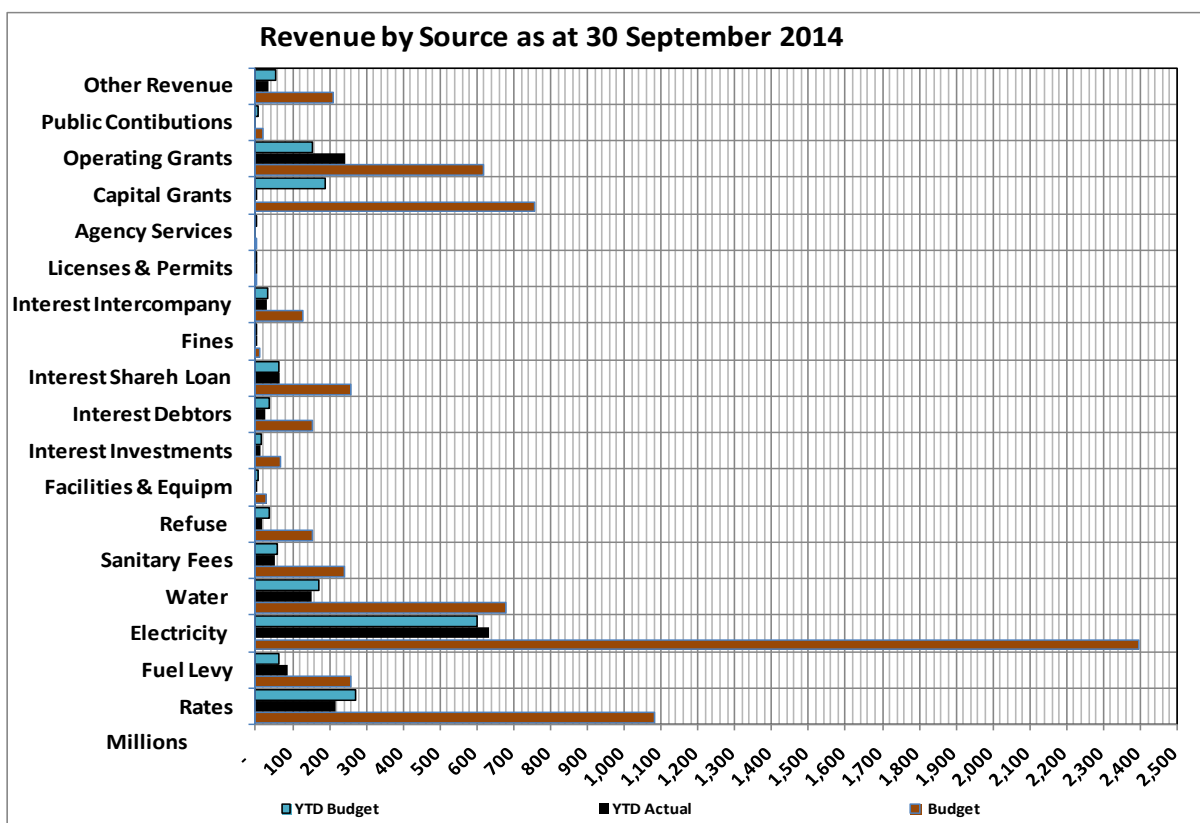
- Property rates – Unfavourable variance of R52.352 million for the period. The variance is mainly due to less property rates billed for the period than budgeted and in addition to the incorrect debiting year to date of approximately R14.467 million of all the free basic services due to indigent beneficiaries to the revenue forgone line item;
- Electricity revenue – Favourable variance of R34.736 million due to more actual sales than budgeted, more electricity billed and sold for the period because of seasonal fluctuation (more electricity used during winter months);
- Water revenue - Unfavourable variance of R19.687 million due to a decrease in billing, less water billed and sold for the period because of seasonal fluctuation (less water used during winter months);
- Services charges – Sanitation revenue: Unfavourable variance of R7.414 million due to less sanitary fees billed than budgeted. The variance is mainly due to the incorrect charging of revenue forgone, instead of debiting the FBS Sanitation account;
- Services charges – Refuse revenue: Unfavourable variance of R19.137 million due to less refuse fees billed than budgeted. The variance is mainly due to the incorrect charging of revenue forgone, instead of debiting the FBS Refuse Removal account;
- Interest earned – External investments: Unfavourable variance of R2.597 million mainly due to lower investment balances;

- Interest earned –outstanding debtors: Unfavourable variance of R11.460 million due to the less interest levied on outstanding service debtors balances and the net correction of debtor accounts to the extent of R3.806 million in the month;
- Fines - Unfavourable variance of R1.066 million due to illegal connections fees budgeted by the entity - (R0 revenue collected vs R6.540 million budgeted);
- Government Grants and subsidies – Operating: R86.524 million favourable due to the equitable share received in advance;
- Other revenue (R4.657 million) favourable due to a combination of under collection on various revenue items, non-cash items, GRAP issues only accounted for when finalising the financial statements and the fuel levy received in advance and
- Transfers recognised – Capital: R186.658 million unfavourable due the fact of non recognition of capital grants, slow spending and implementation of projects for the period.

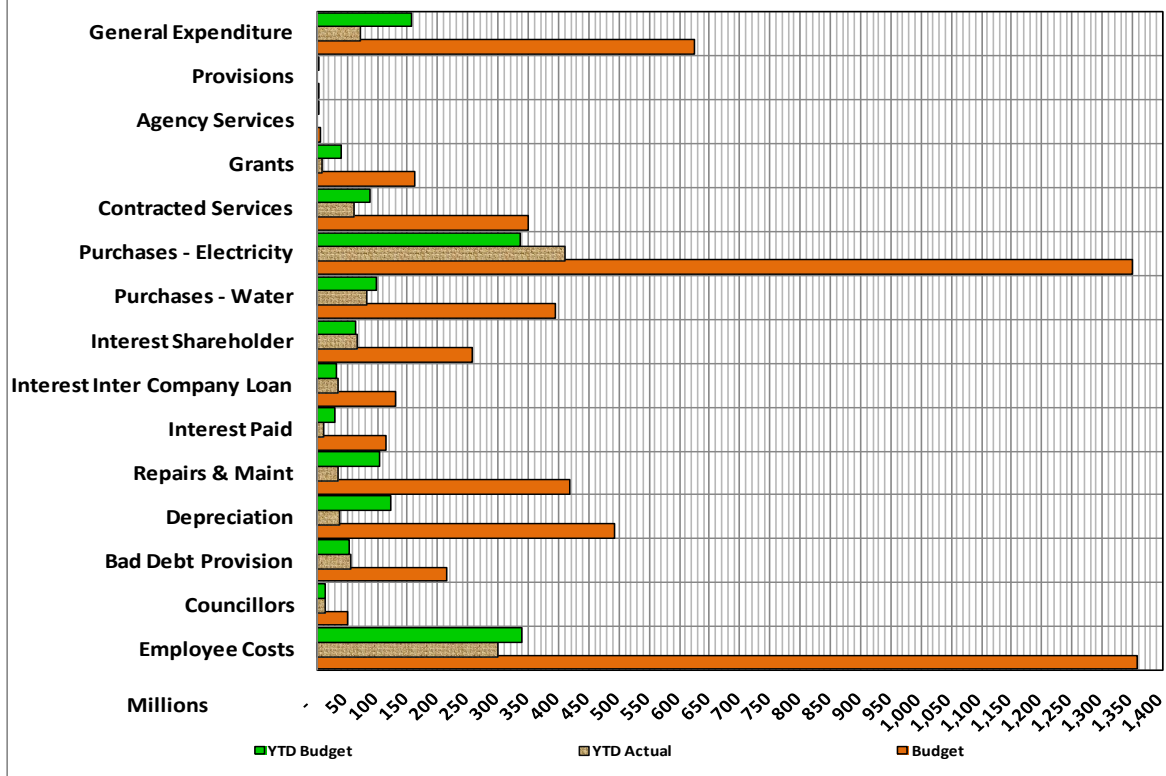
The major operating expenditure variances against the approved budget are:

- Employee related costs – Favourable variance of R40.686 million due to unfilled vacancies;
- Debt impairment – On target;
- Depreciation – Favourable variance of R 86.211 million due to the non-accrual of depreciation by the parent municipality;
- Finance charges – Favourable variance of R17.678 million, mainly due to year-to-date performance of finance leases (R10.865 million budget vs R3.127 million expenditure), no interest charge on new loans (R62.517 million budgeted vs R7.684 million expenditure – only existing loans) as it has not be taken up yet and interest on defined benefit plan (R39.805 million budgeted) only accounted for at year end;
- Bulk purchases – Unfavourable variance of R55.188 million, mainly due to seasonal fluctuation for the purchasing for electricity;
- Other materials (R71.676 million) favourable due to under-spending;
- Contracted services (R28.415 million) favourable due to under spending;
- Transfers and grants (R33.939 million) favourable mainly due to the non-accrual of grants and subsidies given for beneficiary indigents and free basic services above the prescribed threshold;
- Other expenditure (R85.800 million) favourable due to under spending, GRAP and non-cash issues only accounted for when finalising the annual financial statements.

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



Operating Expenditure by Type as at 30 September 2014

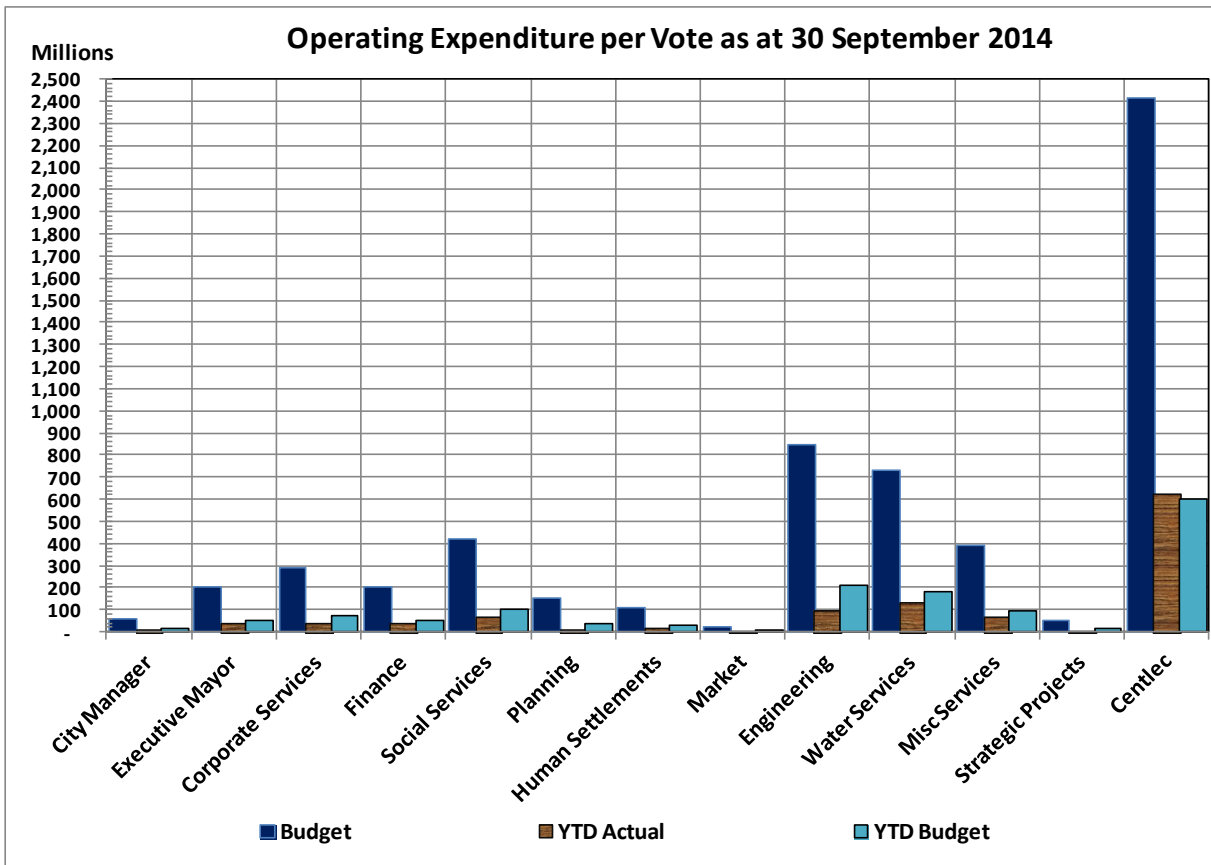
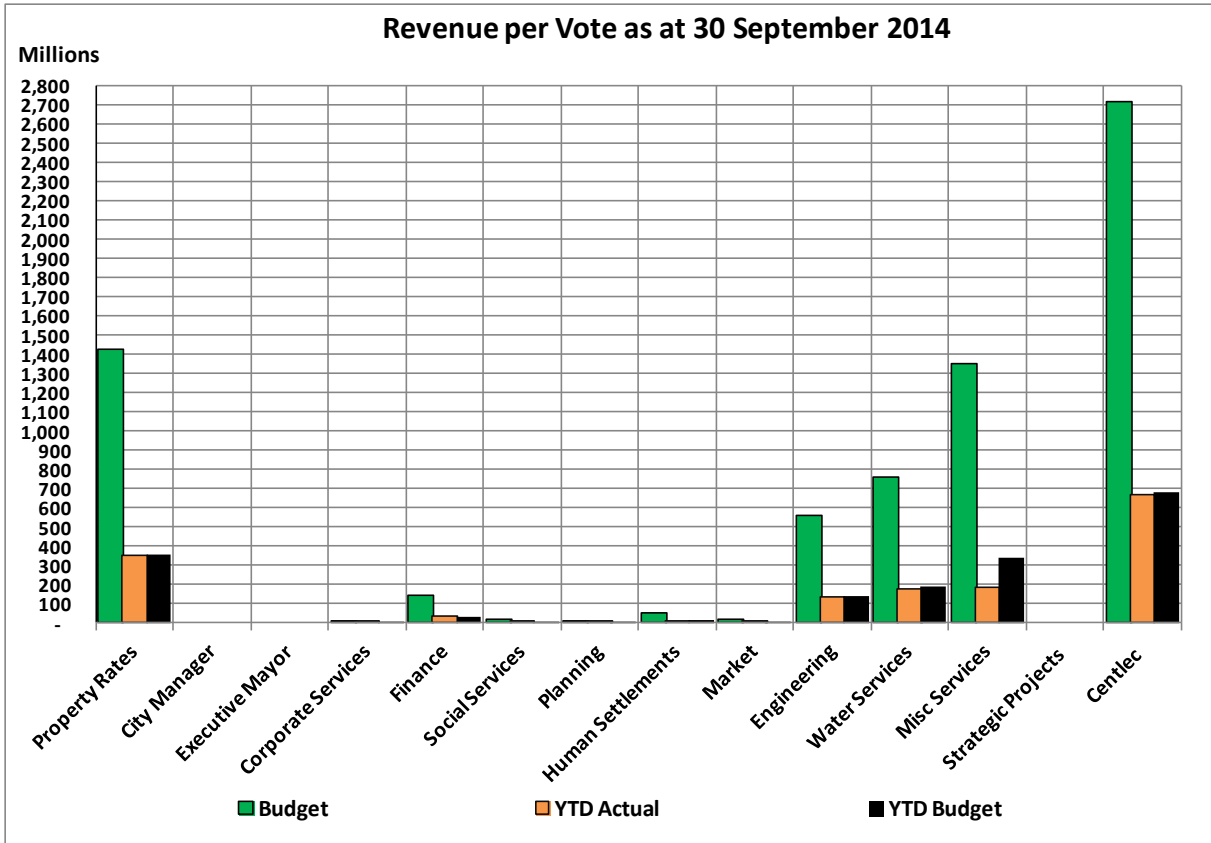


The table below shows the revenue and expenditure per vote:

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

Vote Description	2013/14	Budget Year 2014/15							
	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	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	12,470	-	163	1,184	3,117	(1,934)	-62.0%	12,470
Vote 4 - Finance	-	1,571,066	-	75,456	395,262	392,767	2,495	0.6%	1,571,066
Vote 5 - Social Services	-	16,290	-	1,737	4,827	4,073	755	18.5%	16,290
Vote 6 - Planning	-	6,523	-	583	1,707	1,631	76	4.6%	6,523
Vote 7 - Human Settlement and Housing	-	53,650	-	2,115	4,324	13,412	(9,088)	-67.8%	53,650
Vote 8 - Fresh Produce Market	-	20,438	-	1,880	5,149	5,109	40	0.8%	20,438
Vote 9 - Engineering Services	-	560,105	-	24,152	137,107	140,026	(2,920)	-2.1%	560,105
Vote 10 - Water Services	-	756,656	-	51,556	181,008	189,164	(8,156)	-4.3%	756,656
Vote 11 - Miscellaneous Services	-	1,355,324	-	35,963	188,173	338,831	(150,658)	-44.5%	1,355,324
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,716,705	-	199,463	666,244	679,176	(12,932)	-1.9%	2,716,705
-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	-	7,069,227	-	393,067	1,584,984	1,767,307	(182,322)	-10.3%	7,069,227
Expenditure by Vote									
Vote 1 - City Manager	-	55,855	-	2,539	8,145	13,964	(5,818)	-41.7%	55,855
Vote 2 - Executive Mayor	-	202,481	-	10,310	40,364	50,620	(10,256)	-20.3%	202,481
Vote 3 - Corporate Services	-	291,667	-	13,974	39,199	72,917	(33,718)	-46.2%	291,667
Vote 4 - Finance	-	236,561	-	20,571	42,013	59,140	(17,127)	-29.0%	236,561
Vote 5 - Social Services	-	417,650	-	22,941	69,427	104,412	(34,985)	-33.5%	417,650
Vote 6 - Planning	-	149,689	-	4,794	14,197	37,422	(23,226)	-62.1%	149,689
Vote 7 - Human Settlement and Housing	-	107,636	-	5,521	17,660	26,909	(9,249)	-34.4%	107,636
Vote 8 - Fresh Produce Market	-	20,084	-	773	2,173	5,021	(2,848)	-56.7%	20,084
Vote 9 - Engineering Services	-	847,680	-	36,998	99,949	211,920	(111,971)	-52.8%	847,680
Vote 10 - Water Services	-	734,135	-	59,171	136,943	183,534	(46,591)	-25.4%	734,135
Vote 11 - Miscellaneous Services	-	390,475	-	26,060	70,178	97,619	(27,440)	-28.1%	390,475
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	53,664	-	1,936	7,073	13,416	(6,343)	-47.3%	53,664
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,416,470	-	170,371	623,576	604,117	19,459	3.2%	2,416,470
-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	-	5,924,047	-	375,958	1,170,896	1,481,012	(310,115)	-20.9%	5,924,047
Surplus/ (Deficit) for the year	-	1,145,180	-	17,108	414,088	286,295	127,793	44.6%	1,145,180

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



Capital Expenditure Report (Annexure B – Table C5)

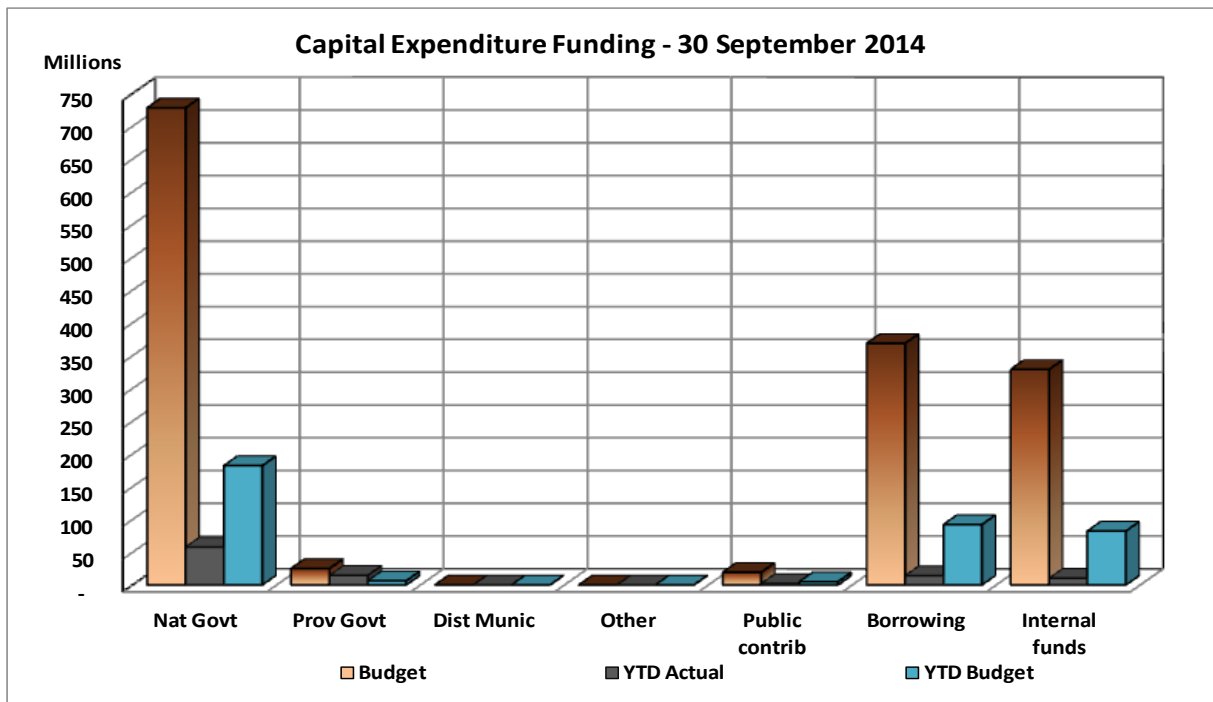
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury, and is categorised into major output ‘type’. The actual spending for the period is **only 26.95% (R98.992 million on the year target of R367.366 million)**. For the period we have thus spent only **6.74%** of the approved budget, as against a target of **25%**. Serious efforts and plans should be made to accelerate the spending in the forthcoming months to reach at least 95% spending at the end of the financial year.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Budget 2014/15 R'000	YTD Budget Sep 2014 R'000	YTD Actual Sep 2014 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	1 469 463	367 366	98 992	(268 374)
Capital Financing				
National Government	727 924	181 981	57 775	(124 206)
Provincial Government	25 000	6 250	14 662	8 412
District Municipality	0	0	0	0
Other transfers and Grants	0	0	0	0
Public Contributions	19 267	4 817	2 138	(2 679)
Borrowing	368 518	92 129	14 212	(77 918)
Internally Generated Funds	328 754	82 189	10 205	(71 983)
Financing Total	1 469 463	367 366	98 992	(268 374)

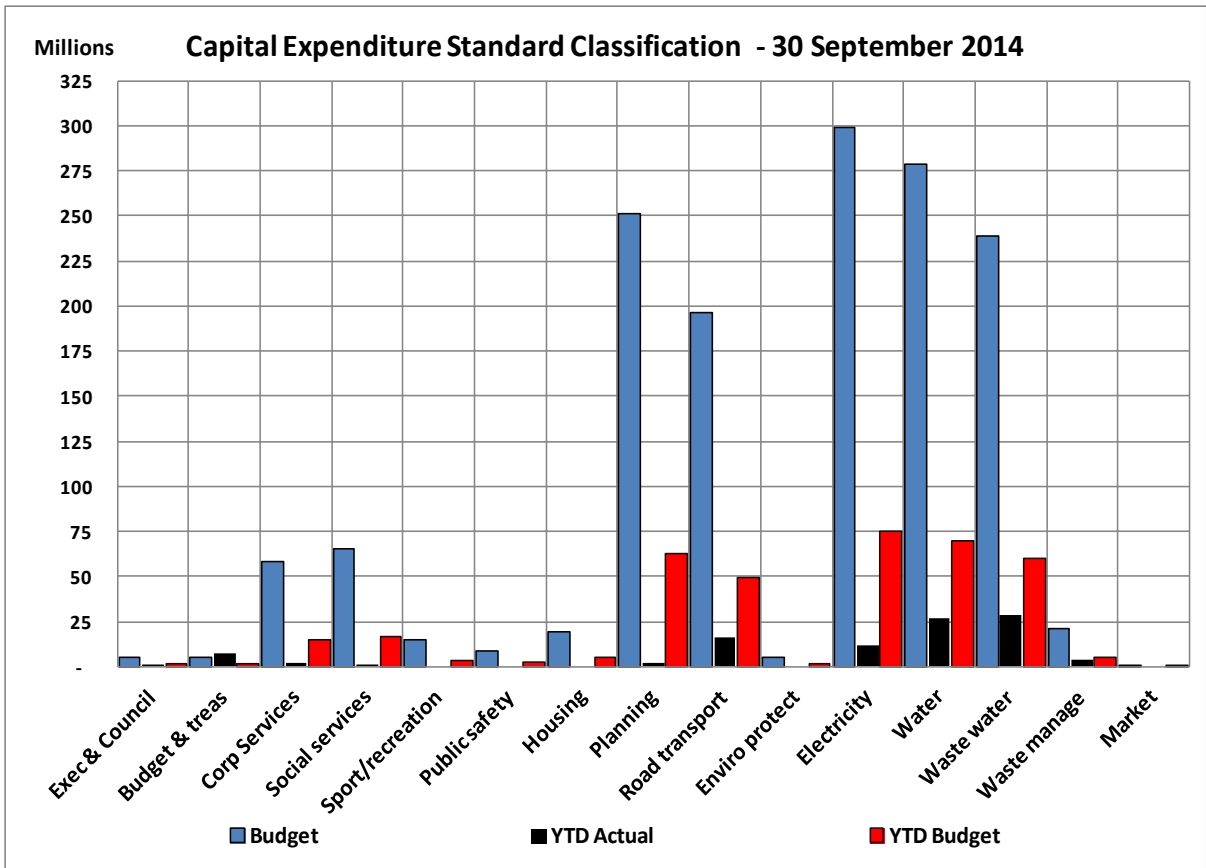
The following chart indicates the capital expenditure financing.



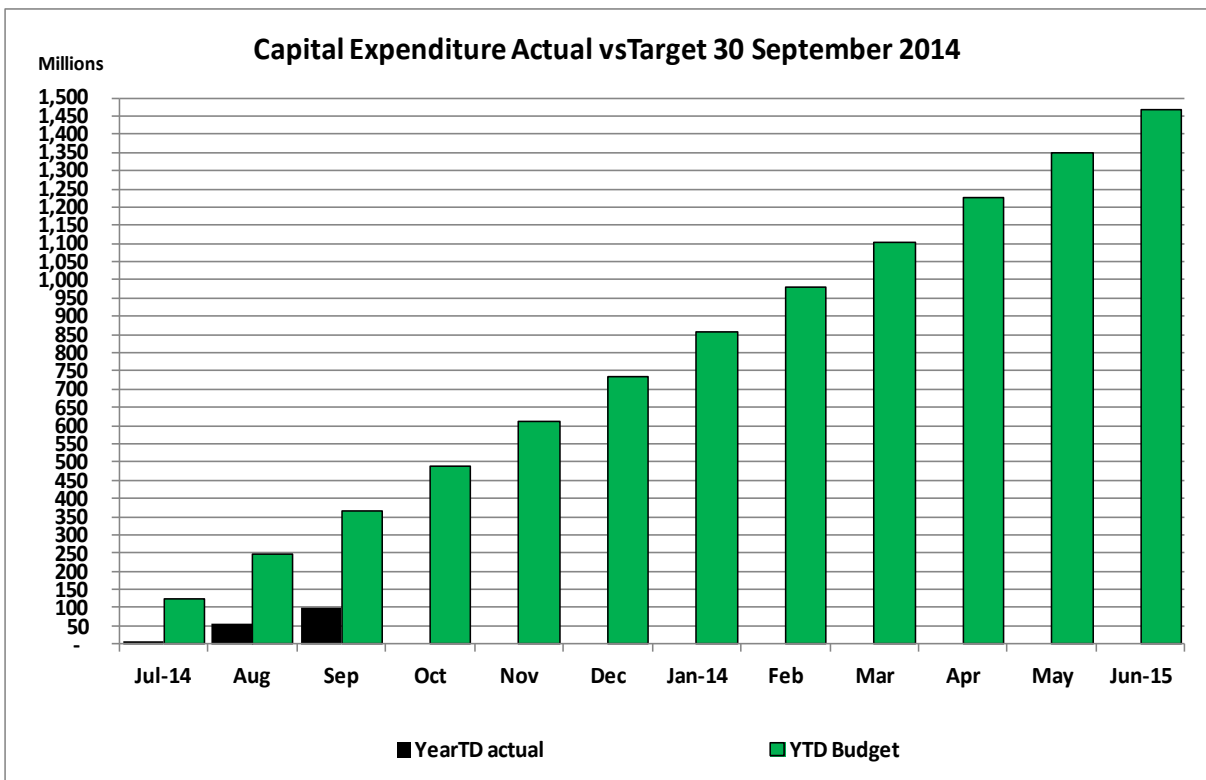
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Governance and administration	(R10.193 million less than budget target)
Community and public safety	(R124.684 million less than budget target)
Economic and environmental services	(R94.352 million less than budget target)
Electricity	(R63.344 million less than budget target)
Water	(R42.827 million less than budget target)
Waste water management	(R31.053 million less than budget target)
Waste management	(R1.747 million less than budget target)

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



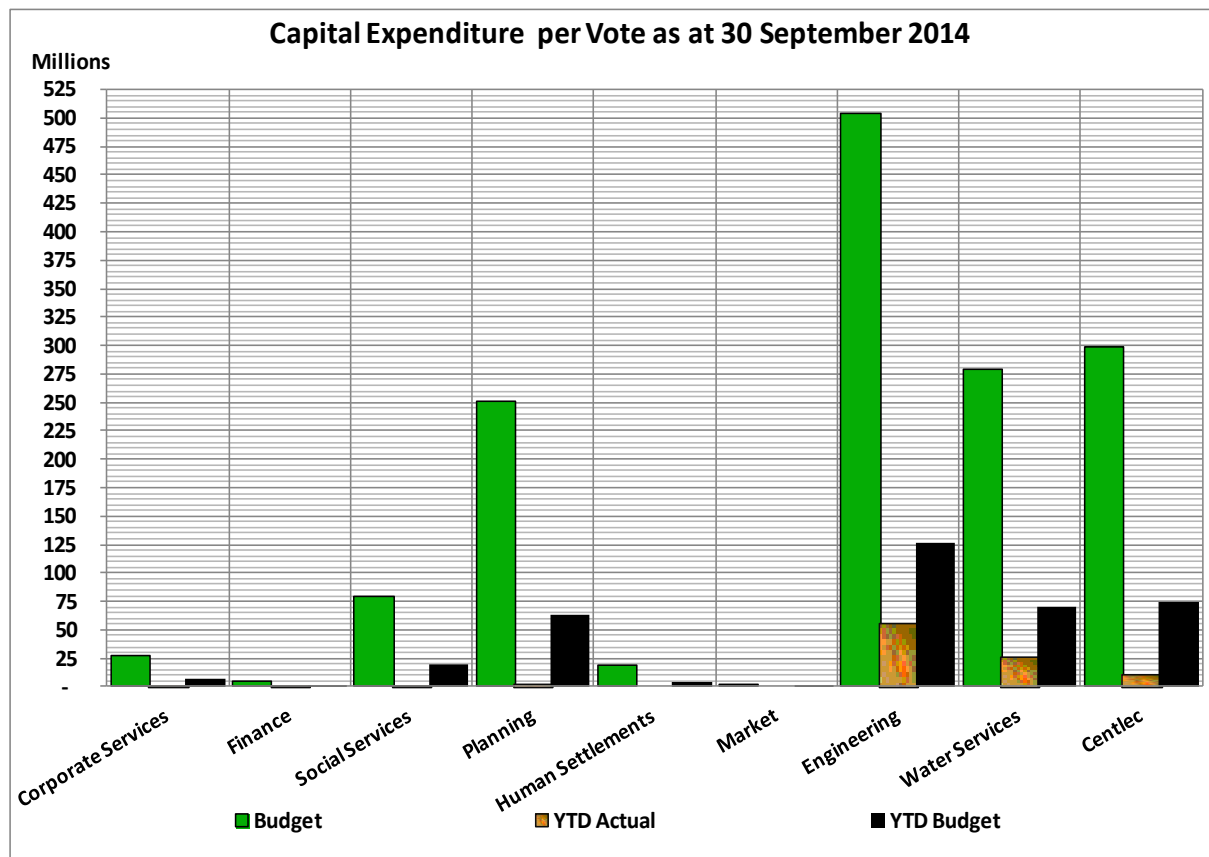
The following chart compares the year to date actual expenditure with the year to date approved budget (target).



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

Capital Expenditure per Vote	Budget	YTD Actual	YTD Budget	Percentage
Corporate Services	26,708,868	891,529	6,677,217	3.34%
Finance	5,075,000	356	1,268,750	0.01%
Social Services	79,259,160	1,929,540	19,814,790	2.43%
Planning	251,415,775	2,337,331	62,853,944	0.93%
Human Settlements	19,264,063	-	4,816,016	0.00%
Market	700,000	-	175,000	0.00%
Engineering	503,956,470	55,582,372	125,989,118	11.03%
Water Services	278,720,069	26,853,464	69,680,017	9.63%
Centlec	298,963,243	11,397,304	74,740,811	3.81%
	1,469,462,648	98,991,896	367,365,662	6.74%

The following chart compares the year to date actual expenditure with the year to date approved 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 30 September 2014 indicates a closing balance (cash and cash equivalents) of R739.529 million (Aug 2014 – R835.488 million) which comprises of the following:

- Bank balance and cash R39.724 million (Mangaung)
- Bank balance and cash R29.869 million (Centlec)
- Bank balance and cash R2.449 million (Market)
- Investment deposits R218.456 million (Mangaung)
- Investment deposits R449.031 million (Centlec)

The abovementioned figures as well as the figures below include cash from the entity according to figures submitted.

Cash flows from operating activities category:

- Ratepayers and other reflect a year to date amount of **R1 102.176 million**, resulting in a R76.934 million unfavourable variance, as compared to a year target of **R1 179.110 million**;
- Operating grants and subsidies show a year to date amount of **R243.417 million** compared to a year target of **R160.795 million** (**R82.622 million** favourable variance due to the equitable share received in advance – R238.917 million received);
- Capital grants and subsidies show a year to date amount of **R213.176 million** compared to a year to date target of **R188.531 million** (**R24.645 million** favourable variance mainly due to the Urban Settlements Development Grant received in advance – received R204.406 million);
- Interest show a year to date amount of **R12.560 million** compared to a year target of **R82.709 million** (**R70.149 million** unfavourable variance mainly due to low collection of interest on outstanding debtors – slow collection of outstanding debtors) and
- Cash flows from financing activities: Borrowing long term reflects a year to date amount of **R0**, resulting in a R92.129 million unfavourable variance, as compared to a year target of **R92.129 million** due to the new external loan not yet taken up.
- The following grants and allocations were received during September 2014:
 - ✓ Energy and Demand Side Management Grant – R2.5 million and
 - ✓ Sports, Arts, Culture and Recreation (Province) – R1 million.

With regard to payments:

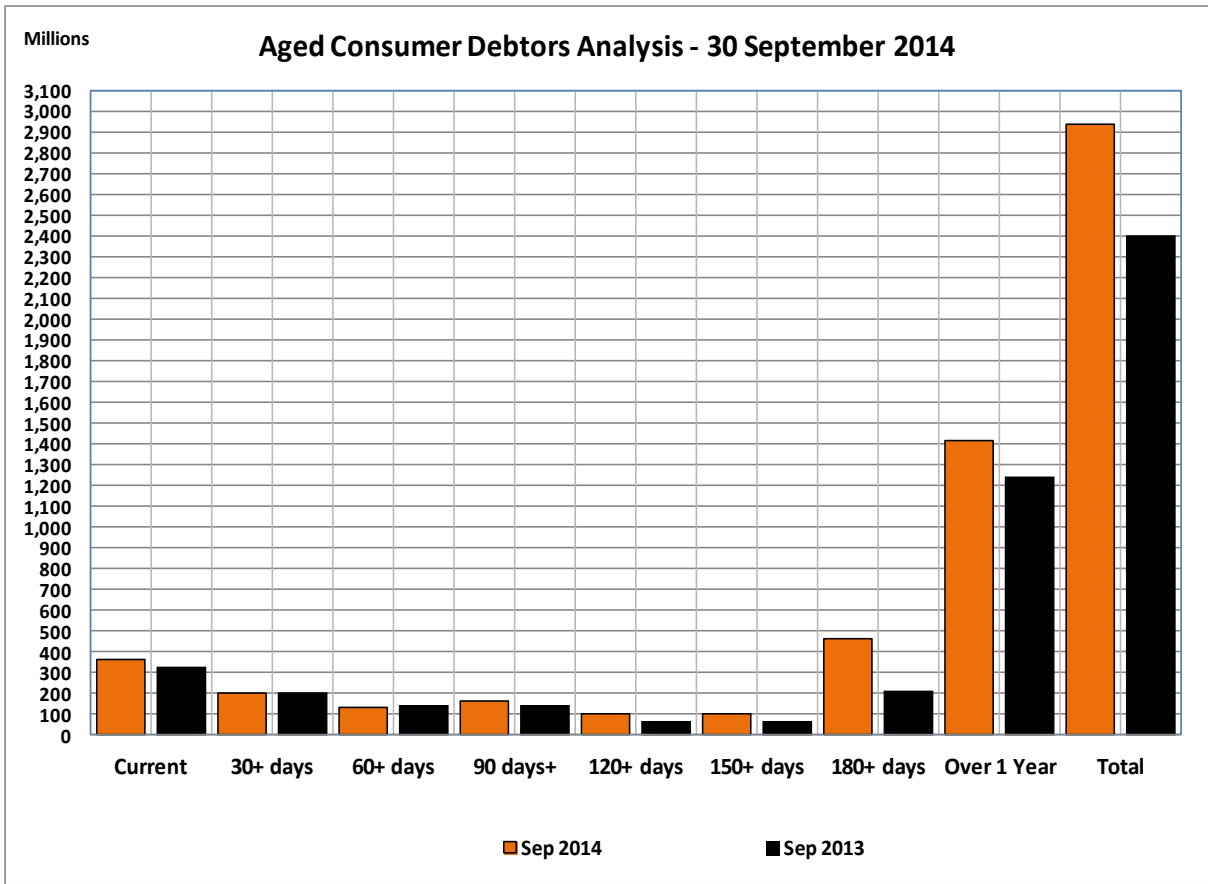
- Suppliers and employee payments indicate a year to date amount of **R1 275.253 million** (**R129.552 million** unfavourable variance) compared to a target of **R1 145.701 million** mainly due to creditors in respect of the 2013/14 financial year paid in July 2014;
- Capital payments indicate a year to date amount of **R179.215 million** (**R144.257 million** favourable variance) compared to a target of **R323.472 million**;
- Finance charges shows a year to date amount of **R5.316 million** compared to a year target of **R92.965 million** (**R87.649 million** favourable variance) due to the external loan not yet taken up;
- Transfers and grants indicate a year to date amount of **R4.015 million** (**R10.720 million** favourable variance) compared to a target of **R14.735 million** mainly due to grants received and not yet paid over to the entity and
- Repayment of borrowing indicate a year to date amount of **R1.715 million** (**R14.519 million** favourable variance) compared to a target of **R16.234 million** due to the new external loan not yet taken up.

Outstanding Debtors Report (Annexure B – Table SC3)

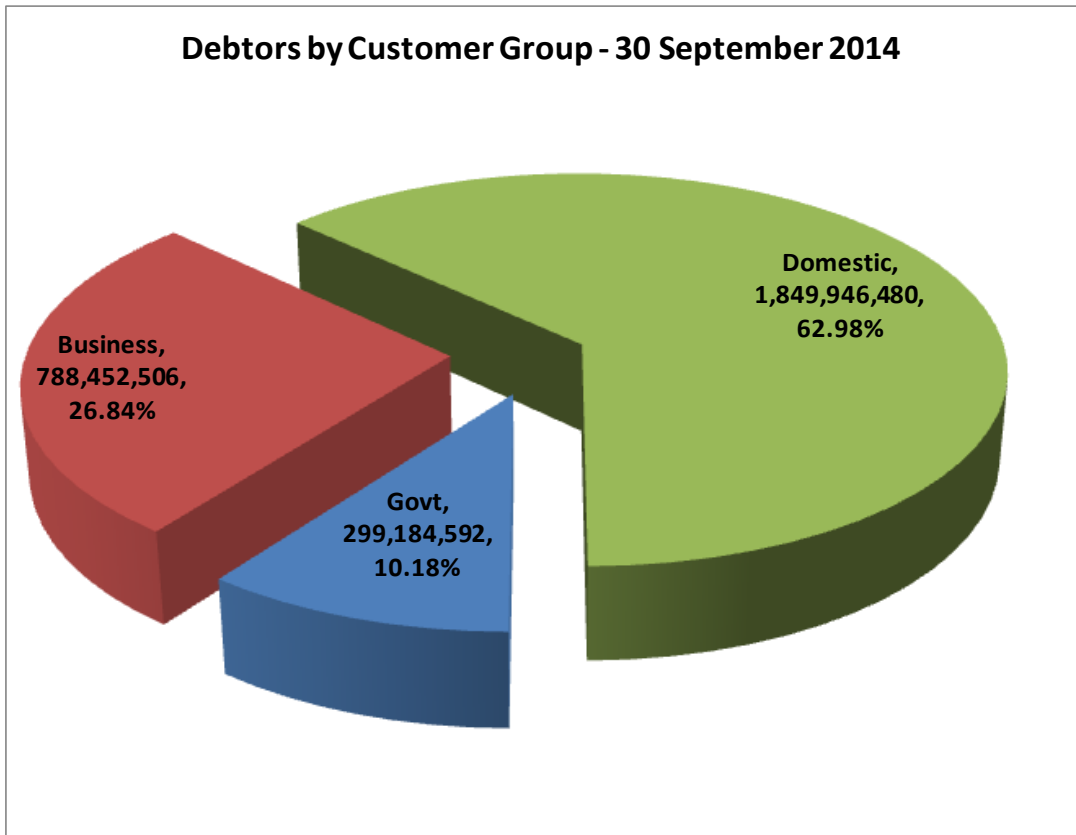
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The net debtors balance is **R2 937.584 million** (August 2014 – R2 879.996 million) after excluding R201.016 million (August 2014 – R210.060 million) for electricity owed to Centlec and R10.078 million (August 2014 – R9.642 million) for other departmental charges, thus reflecting a growth of R57.588 million.

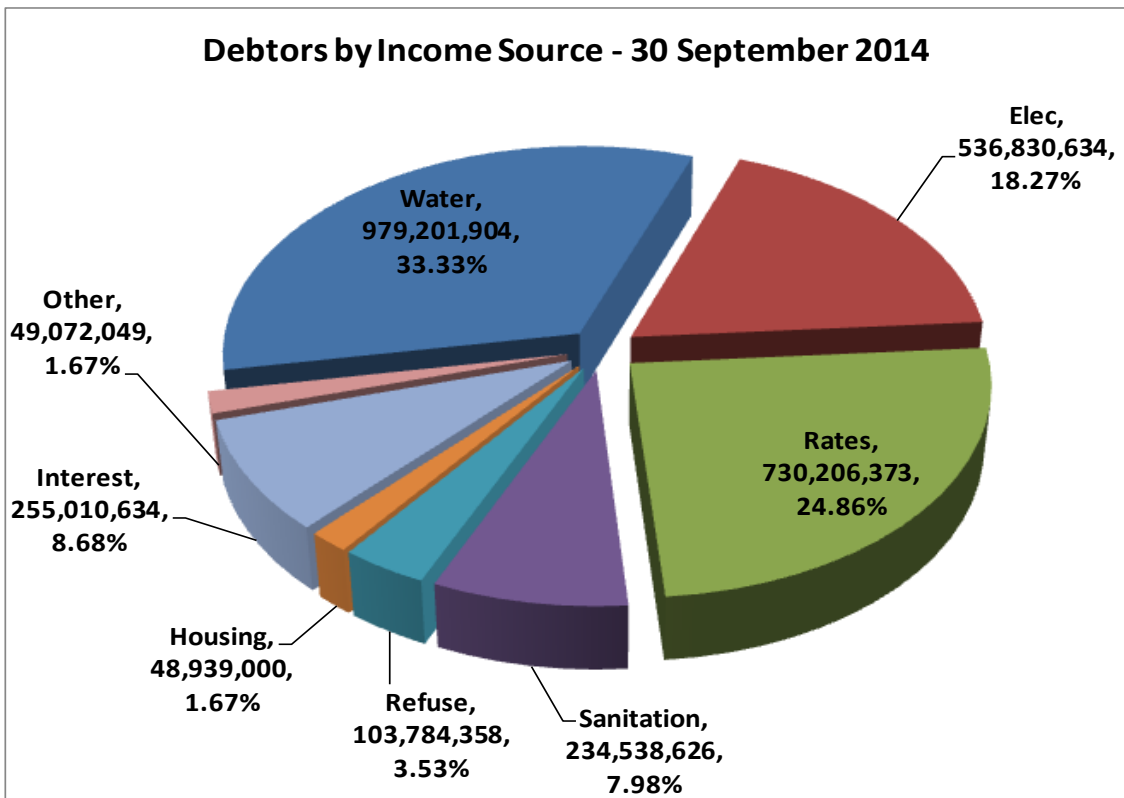
The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 436.821 million** (R1 304.764 million – September 2013) is outstanding in this category, with **R991.111 million** attributable to households, an increase of R55.397 million from the balance of R935.714 million in September 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).



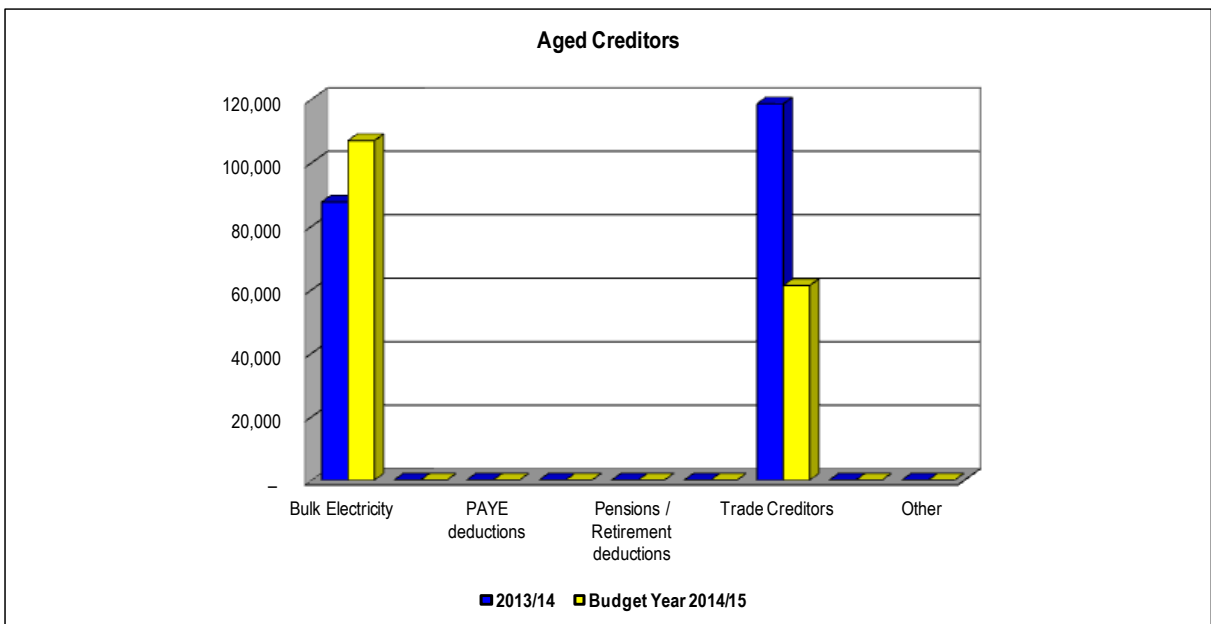
Outstanding Creditors Report (Annexure B – Table SC4)

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 R168.225 million compared to an amount of R227.454 million in August 2014. The net decrease of R59.229 million is in trade creditors that increased with R2.173 million and electricity decreased with R61.402 million.

The total trade creditors for the period ending 30 September 2014 comprises out of the following:

- Bulk electricity R106.936 million
- Trade creditors Centlec R7.502 million
- Trade creditors Mangaung R53.787 million
- Total R168.225 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 **R667.488** million as at 30 September 2014 against **R776.489** million at 31 August 2014.

4. FINANCIAL IMPLICATIONS

The preliminary report for the year ending 30 September 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 September 2014 the operating revenue (excluding capital grants) and expenditure actual represented **25.15%** and **19.77%**, respectively of the approved budget. The outcome reflects a variance of **0.15%** (favourable) and **5.23%** (favourable) respectively, when compared to the target of **25%**. However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the equitable share received in advance, expenditure has to be restrained, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 30 September 2014 represents only **6.74%** when compared to a target of **25%**, a variance of **18.26%** for the year against the target.

5. KEY SEPTEMBER 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 30 September 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

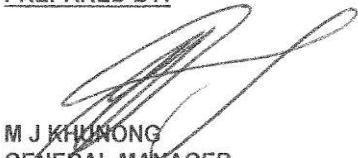
This report is in compliance of Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars.

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 quarter ending 30 September 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 KHUMONG
GENERAL MANAGER
FINANCIAL MANAGEMENT

DATE: 2014/10/08

SUBMITTED BY:


E M MOHLAHLA
CHIEF FINANCIAL OFFICER

DATE: 09/10/2014

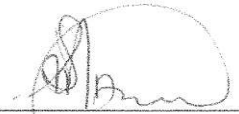
City Manager's quality certification

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 **30 September 2014** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: S. M. MAZIBUKO

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 2014/10/08

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 September 2014 the reports were submitted on 13 October 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 6 October 2014.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

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Table C2C	Financial Performance (standard classification)
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)
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Table C6-FinPos	Financial Position
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Table SC1	Material variance explanations
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Table SC9	Monthly Budget Statement - Actual and revised targets for cash receipts
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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
Telephone number	051 405 8667
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 - M03 September

Description	2013/14	Budget Year 2014/15							
	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	-	1,084,200	-	62,132	218,698	271,050	(52,352)	-19%	1,084,200
Service charges	-	3,469,943	-	276,814	855,983	867,486	(11,503)	-1%	3,469,943
Investment revenue	-	196,589	-	15,501	46,550	49,147	(2,597)	-5%	196,589
Transfers recognised - operational	-	617,571	-	-	240,917	154,393	86,524	56%	617,571
Other own revenue	-	925,023	-	36,120	220,336	231,256	(10,920)	-5%	925,023
Total Revenue (excluding capital transfers and contributions)	-	6,293,327	-	390,567	1,582,484	1,573,332	9,153	1%	6,293,327
Employee costs	-	1,356,537	-	100,122	298,448	339,134	(40,686)	-12%	1,356,537
Remuneration of Councillors	-	51,692	-	4,019	12,025	12,923	(898)	-7%	51,692
Depreciation & asset impairment	-	492,853	-	12,334	37,002	123,213	(86,211)	-70%	492,853
Finance charges	-	244,132	-	16,598	43,355	61,033	(17,678)	-29%	244,132
Materials and bulk purchases	-	2,163,848	-	147,417	524,473	540,962	(16,489)	-3%	2,163,848
Transfers and grants	-	161,255	-	1,538	6,375	40,314	(33,939)	-84%	161,255
Other expenditure	-	1,453,729	-	93,930	249,217	363,432	(114,215)	-31%	1,453,729
Total Expenditure	-	5,924,047	-	375,958	1,170,896	1,481,012	(310,115)	-21%	5,924,047
Surplus/(Deficit)	-	369,280	-	14,608	411,588	92,320	319,268	346%	369,280
Transfers recognised - capital	-	756,633	-	2,500	2,500	189,158	(186,658)	-99%	756,633
Contributions & Contributed assets	-	19,267	-	-	-	4,817	(4,817)	-100%	19,267
Surplus/(Deficit) after capital transfers & contributions	-	1,145,180	-	17,108	414,088	286,295	127,793	45%	1,145,180
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	1,145,180	-	17,108	414,088	286,295	127,793	45%	1,145,180
Capital expenditure & funds sources									
Capital expenditure	-	1,469,463	-	41,076	98,992	367,366	(268,374)	-73%	1,469,463
Capital transfers recognised	-	752,924	-	34,135	72,437	188,231	(115,794)	-62%	752,924
Public contributions & donations	-	19,267	-	1,199	2,138	4,817	(2,679)	-56%	19,267
Borrowing	-	368,518	-	(26)	14,212	92,129	(77,918)	-85%	368,518
Internally generated funds	-	328,754	-	5,769	10,205	82,188	(71,983)	-88%	328,754
Total sources of capital funds	-	1,469,463	-	41,076	98,992	367,366	(268,374)	-73%	1,469,463
Financial position									
Total current assets	-	2,914,557	-	-	2,471,785	-	-	-	2,914,557
Total non current assets	-	11,878,644	-	-	12,914,520	-	-	-	11,878,644
Total current liabilities	-	1,436,171	-	-	1,293,909	-	-	-	1,436,171
Total non current liabilities	-	1,489,514	-	-	1,165,453	-	-	-	1,489,514
Community wealth/Equity	-	11,867,516	-	-	12,926,944	-	-	-	11,867,516
Cash flows									
Net cash from (used) operating	-	1,430,977	-	(46,757)	286,744	357,744	71,000	20%	1,430,977
Net cash from (used) investing	-	(1,292,898)	-	(48,844)	(179,215)	(323,224)	(144,010)	45%	(1,292,898)
Net cash from (used) financing	-	306,082	-	(357)	(1,255)	76,520	77,776	102%	306,082
Cash/cash equivalents at the month/year end	-	1,182,509	-	-	739,529	849,389	109,859	13%	1,077,416
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	383,159	216,310	140,276	169,662	108,102	105,757	588,592	1,436,821	3,148,678
Creditors Age Analysis									
Total Creditors	148,246	11,784	6,967	1,228	-	-	-	-	168,225

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
<i>Governance and administration</i>	-	2,974,879	-	112,547	587,220	743,720	(156,500)	-21%	2,974,879
Executive and council	-	1,630	-	-	-	408	(408)	-100%	1,630
Budget and treasury office	-	2,924,760	-	111,418	583,435	731,190	(147,755)	-20%	2,924,760
Corporate services	-	48,489	-	1,129	3,785	12,122	(8,337)	-69%	48,489
<i>Community and public safety</i>	-	44,898	-	2,729	6,100	11,225	(5,125)	-46%	44,898
Community and social services	-	5,431	-	633	1,635	1,358	277	20%	5,431
Sport and recreation	-	1,908	-	140	315	477	(162)	-34%	1,908
Public safety	-	21,679	-	878	2,533	5,420	(2,886)	-53%	21,679
Housing	-	15,538	-	1,078	1,615	3,885	(2,269)	-58%	15,538
Health	-	342	-	-	1	86	(84)	-99%	342
<i>Economic and environmental services</i>	-	9,043	-	699	2,040	2,261	(221)	-10%	9,043
Planning and development	-	6,523	-	583	1,707	1,631	76	5%	6,523
Road transport	-	2,301	-	95	292	575	(283)	-49%	2,301
Environmental protection	-	220	-	21	41	55	(14)	-25%	220
<i>Trading services</i>	-	4,019,562	-	275,171	984,359	1,004,890	(20,532)	-2%	4,019,562
Electricity	-	2,704,185	-	199,463	666,244	676,046	(9,802)	-1%	2,704,185
Water	-	756,656	-	51,556	181,008	189,164	(8,156)	-4%	756,656
Waste water management	-	310,789	-	17,642	80,751	77,697	3,054	4%	310,789
Waste management	-	247,932	-	6,510	56,356	61,983	(5,627)	-9%	247,932
<i>Other</i>	-	20,844	-	1,920	5,266	5,211	55	1%	20,844
Total Revenue - Standard	-	7,069,227	-	393,067	1,584,984	1,767,307	(182,322)	-10%	7,069,227
Expenditure - Standard									
<i>Governance and administration</i>	-	1,312,718	-	82,458	228,011	328,180	(100,169)	-31%	1,312,718
Executive and council	-	347,602	-	15,914	58,943	86,900	(27,957)	-32%	347,602
Budget and treasury office	-	611,439	-	45,810	109,435	152,860	(43,425)	-28%	611,439
Corporate services	-	353,677	-	20,733	59,633	88,419	(28,786)	-33%	353,677
<i>Community and public safety</i>	-	526,575	-	29,788	89,636	131,644	(42,008)	-32%	526,575
Community and social services	-	165,777	-	8,057	22,397	41,444	(19,047)	-46%	165,777
Sport and recreation	-	46,350	-	2,140	4,712	11,588	(6,875)	-59%	46,350
Public safety	-	227,462	-	14,441	46,259	56,865	(10,606)	-19%	227,462
Housing	-	73,870	-	4,312	13,723	18,467	(4,744)	-26%	73,870
Health	-	13,116	-	838	2,545	3,279	(734)	-22%	13,116
<i>Economic and environmental services</i>	-	481,315	-	12,248	35,847	120,329	(84,481)	-70%	481,315
Planning and development	-	112,522	-	4,120	12,381	28,130	(15,750)	-56%	112,522
Road transport	-	339,466	-	6,678	19,313	84,866	(65,553)	-77%	339,466
Environmental protection	-	29,327	-	1,450	4,154	7,332	(3,178)	-43%	29,327
<i>Trading services</i>	-	3,582,958	-	250,685	815,221	895,740	(80,519)	-9%	3,582,958
Electricity	-	2,398,917	-	168,582	617,626	599,729	17,897	3%	2,398,917
Water	-	734,135	-	59,171	136,943	183,534	(46,591)	-25%	734,135
Waste water management	-	254,722	-	12,152	32,581	63,681	(31,099)	-49%	254,722
Waste management	-	195,183	-	10,780	28,071	48,796	(20,725)	-42%	195,183
<i>Other</i>	-	20,482	-	780	2,181	5,120	(2,939)	-57%	20,482
Total Expenditure - Standard	-	5,924,047	-	375,958	1,170,896	1,481,012	(310,115)	-21%	5,924,047
Surplus/ (Deficit) for the year	-	1,145,180	-	17,108	414,088	286,295	127,793	45%	1,145,180

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	2013/14	Budget Year 2014/15							
	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	-	2,974,879	-	112,547	587,220	743,720	(156,500)	-21%	2,974,879
Executive and council	-	1,630	-	-	-	408	(408)	(0)	1,630
<i>Mayor and Council</i>	-	1,630	-	-	-	408	(408)	(0)	1,630
<i>Municipal Manager</i>	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	2,924,760	-	111,418	583,435	731,190	(147,755)	(0)	2,924,760
Corporate services	-	48,489	-	1,129	3,785	12,122	(8,337)	(0)	48,489
<i>Human Resources</i>	-	6,695	-	0	765	1,674	(909)	(0)	6,695
<i>Information Technology</i>	-	-	-	-	-	-	-	-	-
<i>Property Services</i>	-	38,111	-	1,036	2,709	9,528	(6,819)	(0)	38,111
<i>Other Admin</i>	-	3,683	-	92	311	921	(610)	(0)	3,683
Community and public safety	-	44,898	-	2,729	6,100	11,225	(5,125)	(0)	44,898
Community and social services	-	5,431	-	633	1,635	1,358	277	0	5,431
<i>Libraries and Archives</i>	-	317	-	10	42	79	(37)	(0)	317
<i>Museums & Art Galleries etc</i>	-	13	-	-	0	3	(3)	(0)	13
<i>Community halls and Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries & Crematoriums</i>	-	2,546	-	321	885	637	249	0	2,546
<i>Child Care</i>	-	-	-	-	-	-	-	-	-
<i>Aged Care</i>	-	-	-	-	-	-	-	-	-
<i>Other Community</i>	-	-	-	-	-	-	-	-	-
<i>Other Social</i>	-	2,555	-	303	707	639	68	0	2,555
Sport and recreation	-	1,908	-	140	315	477	(162)	(0)	1,908
Public safety	-	21,679	-	878	2,533	5,420	(2,886)	(0)	21,679
<i>Police</i>	-	8,440	-	834	2,373	2,110	262	0	8,440
<i>Fire</i>	-	718	-	45	161	180	(19)	(0)	718
<i>Civil Defence</i>	-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>	-	12,520	-	-	-	3,130	(3,130)	(0)	12,520
<i>Other</i>	-	-	-	-	-	-	-	-	-
Housing	-	15,538	-	1,078	1,615	3,885	(2,269)	(0)	15,538
Health	-	342	-	-	1	86	(84)	(0)	342
<i>Clinics</i>	-	-	-	-	-	-	-	-	-
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	342	-	-	1	86	(84)	(0)	342
Economic and environmental services	-	9,043	-	699	2,040	2,261	(221)	(0)	9,043
Planning and development	-	6,523	-	583	1,707	1,631	76	0	6,523
<i>Economic Development/Planning</i>	-	506	-	3	3	127	(123)	(0)	506
<i>Town Planning/Building enforcement</i>	-	6,017	-	580	1,704	1,504	199	0	6,017
<i>Licensing & Regulation</i>	-	-	-	-	-	-	-	-	-
Road transport	-	2,301	-	95	292	575	(283)	(0)	2,301
<i>Roads</i>	-	1,236	-	-	-	309	(309)	(0)	1,236
<i>Public Buses</i>	-	-	-	-	-	-	-	-	-
<i>Parking Garages</i>	-	1,065	-	95	292	266	26	0	1,065
<i>Vehicle Licensing and Testing</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-	-
Environmental protection	-	220	-	21	41	55	(14)	(0)	220
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-
<i>Biodiversity & Landscape</i>	-	-	-	-	-	-	-	-	-
<i>Other</i>	-	220	-	21	41	55	(14)	(0)	220
Trading services	-	4,019,562	-	275,171	984,359	1,004,890	(20,532)	(0)	4,019,562
Electricity	-	2,704,185	-	199,463	666,244	676,046	(9,802)	(0)	2,704,185
<i>Electricity Distribution</i>	-	2,704,185	-	199,463	666,244	676,046	(9,802)	(0)	2,704,185
<i>Electricity Generation</i>	-	-	-	-	-	-	-	-	-
Water	-	756,656	-	51,556	181,008	189,164	(8,156)	(0)	756,656
<i>Water Distribution</i>	-	756,656	-	51,556	181,008	189,164	(8,156)	(0)	756,656
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-
Waste water management	-	310,789	-	17,642	80,751	77,697	3,054	0	310,789
<i>Sewerage</i>	-	310,789	-	17,642	80,751	77,697	3,054	0	310,789
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-
Waste management	-	247,932	-	6,510	56,356	61,983	(5,627)	(0)	247,932
<i>Solid Waste</i>	-	247,932	-	6,510	56,356	61,983	(5,627)	(0)	247,932
Other	-	20,844	-	1,920	5,266	5,211	55	0	20,844
<i>Air Transport</i>	-	406	-	40	117	102	15	0	406
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Tourism</i>	-	-	-	-	-	-	-	-	-
<i>Forestry</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	20,438	-	1,880	5,149	5,109	40	0	20,438
Total Revenue - Standard	-	7,069,227	-	393,067	1,584,984	1,767,307	(182,322)	(0)	7,069,227

Description	2013/14	Budget Year 2014/15							
	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	-	1,312,718	-	82,458	228,011	328,180	(100,169)	(0)	1,312,718
Executive and council	-	347,602	-	15,914	58,943	86,900	(27,957)	(0)	347,602
<i>Mayor and Council</i>		333,159		15,235	56,319	83,290	(26,971)	(0)	333,159
<i>Municipal Manager</i>		14,442		679	2,625	3,611	(986)	(0)	14,442
Budget and treasury office		611,439		45,810	109,435	152,860	(43,425)	(0)	611,439
Corporate services	-	353,677	-	20,733	59,633	88,419	(28,786)	(0)	353,677
<i>Human Resources</i>		54,853		4,056	11,937	13,713	(1,776)	(0)	54,853
<i>Information Technology</i>		90,127		3,467	10,501	22,532	(12,031)	(0)	90,127
<i>Property Services</i>		33,767		1,209	3,937	8,442	(4,505)	(0)	33,767
<i>Other Admin</i>		174,930		12,002	33,258	43,733	(10,474)	(0)	174,930
Community and public safety	-	526,575	-	29,788	89,636	131,644	(42,008)	(0)	526,575
Community and social services	-	165,777	-	8,057	22,397	41,444	(19,047)	(0)	165,777
<i>Libraries and Archives</i>		24,096		1,362	4,165	6,024	(1,859)	(0)	24,096
<i>Museums & Art Galleries etc</i>		2,122		99	273	530	(257)	(0)	2,122
<i>Community halls and Facilities</i>		-		-	-	-	-	-	-
<i>Cemeteries & Crematoriums</i>		25,592		1,004	3,060	6,398	(3,338)	(0)	25,592
<i>Child Care</i>		-		-	-	-	-	-	-
<i>Aged Care</i>		-		-	-	-	-	-	-
<i>Other Community</i>		-		-	-	-	-	-	-
<i>Other Social</i>		113,966		5,592	14,899	28,492	(13,593)	(0)	113,966
Sport and recreation		46,350		2,140	4,712	11,588	(6,875)	(0)	46,350
Public safety	-	227,462	-	14,441	46,259	56,865	(10,606)	(0)	227,462
<i>Police</i>		130,615		8,011	26,221	32,654	(6,433)	(0)	130,615
<i>Fire</i>		64,924		3,848	11,898	16,231	(4,333)	(0)	64,924
<i>Civil Defence</i>		-		-	-	-	-	-	-
<i>Street Lighting</i>		17,552		1,789	5,950	4,388	1,562	0	17,552
<i>Other</i>		14,371		794	2,191	3,593	(1,402)	(0)	14,371
Housing		73,870		4,312	13,723	18,467	(4,744)	(0)	73,870
Health	-	13,116	-	838	2,545	3,279	(734)	(0)	13,116
<i>Clinics</i>		-		-	-	-	-	-	-
<i>Ambulance</i>		-		-	-	-	-	-	-
<i>Other</i>		13,116		838	2,545	3,279	(734)	(0)	13,116
Economic and environmental services	-	481,315	-	12,248	35,847	120,329	(84,481)	(0)	481,315
Planning and development	-	112,522	-	4,120	12,381	28,130	(15,750)	(0)	112,522
<i>Economic Development/Planning</i>		61,904		2,032	5,747	15,476	(9,729)	(0)	61,904
<i>Town Planning/Building enforcement</i>		50,618		2,089	6,634	12,654	(6,021)	(0)	50,618
<i>Licensing & Regulation</i>		-		-	-	-	-	-	-
Road transport	-	339,466	-	6,678	19,313	84,866	(65,553)	(0)	339,466
<i>Roads</i>		337,604		6,604	19,116	84,401	(65,285)	(0)	337,604
<i>Public Buses</i>		-		-	-	-	-	-	-
<i>Parking Garages</i>		1,861		74	197	465	(268)	(0)	1,861
<i>Vehicle Licensing and Testing</i>		-		-	-	-	-	-	-
<i>Other</i>		-		-	-	-	-	-	-
Environmental protection	-	29,327	-	1,450	4,154	7,332	(3,178)	(0)	29,327
<i>Pollution Control</i>		-		-	-	-	-	-	-
<i>Biodiversity & Landscape</i>		-		-	-	-	-	-	-
<i>Other</i>		29,327		1,450	4,154	7,332	(3,178)	(0)	29,327
Trading services	-	3,582,958	-	250,685	815,221	895,740	(80,519)	(0)	3,582,958
Electricity	-	2,398,917	-	168,582	617,626	599,729	17,897	0	2,398,917
<i>Electricity Distribution</i>		2,390,285		167,989	615,839	597,571	18,268	0	2,390,285
<i>Electricity Generation</i>		8,632		593	1,787	2,158	(371)	(0)	8,632
Water	-	734,135	-	59,171	136,943	183,534	(46,591)	(0)	734,135
<i>Water Distribution</i>		734,135		59,171	136,943	183,534	(46,591)	(0)	734,135
<i>Water Storage</i>		-		-	-	-	-	-	-
Waste water management	-	254,722	-	12,152	32,581	63,681	(31,099)	(0)	254,722
<i>Sewerage</i>		254,722		12,152	32,581	63,681	(31,099)	(0)	254,722
<i>Storm Water Management</i>		-		-	-	-	-	-	-
<i>Public Toilets</i>		-		-	-	-	-	-	-
Waste management	-	195,183	-	10,780	28,071	48,796	(20,725)	(0)	195,183
<i>Solid Waste</i>		195,183		10,780	28,071	48,796	(20,725)	(0)	195,183
Other	-	20,482	-	780	2,181	5,120	(2,939)	(0)	20,482
<i>Air Transport</i>		398		7	9	99	(91)	(0)	398
<i>Abattoirs</i>		-		-	-	-	-	-	-
<i>Tourism</i>		-		-	-	-	-	-	-
<i>Forestry</i>		-		-	-	-	-	-	-
<i>Markets</i>		20,084		773	2,173	5,021	(2,848)	(0)	20,084
Total Expenditure - Standard	-	5,924,047	-	375,958	1,170,896	1,481,012	(310,115)	(0)	5,924,047
Surplus/ (Deficit) for the year	-	1,145,180	-	17,108	414,088	286,295	127,793	0	1,145,180

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

Vote Description	2013/14	Budget Year 2014/15							
	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	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	12,470	-	163	1,184	3,117	(1,934)	-62.0%	12,470
Vote 4 - Finance	-	1,571,066	-	75,456	395,262	392,767	2,495	0.6%	1,571,066
Vote 5 - Social Services	-	16,290	-	1,737	4,827	4,073	755	18.5%	16,290
Vote 6 - Planning	-	6,523	-	583	1,707	1,631	76	4.6%	6,523
Vote 7 - Human Settlement and Housing	-	53,650	-	2,115	4,324	13,412	(9,088)	-67.8%	53,650
Vote 8 - Fresh Produce Market	-	20,438	-	1,880	5,149	5,109	40	0.8%	20,438
Vote 9 - Engineering Services	-	560,105	-	24,152	137,107	140,026	(2,920)	-2.1%	560,105
Vote 10 - Water Services	-	756,656	-	51,556	181,008	189,164	(8,156)	-4.3%	756,656
Vote 11 - Miscellaneous Services	-	1,355,324	-	35,963	188,173	338,831	(150,658)	-44.5%	1,355,324
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,716,705	-	199,463	666,244	679,176	(12,932)	-1.9%	2,716,705
-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	-	7,069,227	-	393,067	1,584,984	1,767,307	(182,322)	-10.3%	7,069,227
Expenditure by Vote									
Vote 1 - City Manager	-	55,855	-	2,539	8,145	13,964	(5,818)	-41.7%	55,855
Vote 2 - Executive Mayor	-	202,481	-	10,310	40,364	50,620	(10,256)	-20.3%	202,481
Vote 3 - Corporate Services	-	291,667	-	13,974	39,199	72,917	(33,718)	-46.2%	291,667
Vote 4 - Finance	-	236,561	-	20,571	42,013	59,140	(17,127)	-29.0%	236,561
Vote 5 - Social Services	-	417,650	-	22,941	69,427	104,412	(34,985)	-33.5%	417,650
Vote 6 - Planning	-	149,689	-	4,794	14,197	37,422	(23,226)	-62.1%	149,689
Vote 7 - Human Settlement and Housing	-	107,636	-	5,521	17,660	26,909	(9,249)	-34.4%	107,636
Vote 8 - Fresh Produce Market	-	20,084	-	773	2,173	5,021	(2,848)	-56.7%	20,084
Vote 9 - Engineering Services	-	847,680	-	36,998	99,949	211,920	(111,971)	-52.8%	847,680
Vote 10 - Water Services	-	734,135	-	59,171	136,943	183,534	(46,591)	-25.4%	734,135
Vote 11 - Miscellaneous Services	-	390,475	-	26,060	70,178	97,619	(27,440)	-28.1%	390,475
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	53,664	-	1,936	7,073	13,416	(6,343)	-47.3%	53,664
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,416,470	-	170,371	623,576	604,117	19,459	3.2%	2,416,470
-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	-	5,924,047	-	375,958	1,170,896	1,481,012	(310,115)	-20.9%	5,924,047
Surplus/ (Deficit) for the year	-	1,145,180	-	17,108	414,088	286,295	127,793	44.6%	1,145,180

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M03 S

Vote Description	2013/14	Budget Year 2014/15								
	R thousand	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-	-
1.1 - Office of the City Manager										
1.2 - Deputy Executive Director Operations										
1.3 - Information Technology and Management										
1.4 - Committee Services										
1.5 - Deputy Executive Director Performance										
1.6 - Risk Management and anti-Fraud & Corruption										
1.7 - Internal Audit										
1.8 - Institutional Compliance										
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker										
2.2 - Office of the Executive Mayor										
2.3 - Office of the Councils Whip										
Vote 3 - Corporate Services	-	12,470	-	163	1,184	3,117	(1,934)	-62%	12,470	
3.1 - Head										
3.2 - Human Resource Development		4,961		0	765	1,240	(475)	-38%	4,961	
3.3 - Human Resource Management		2,067				517	(517)	-100%	2,067	
3.4 - Labour Relations										
3.5 - Communications and Legal Services										
3.6 - Facilities Management		5,443				1,361	(1,361)	-100%	5,443	
3.7 - Safety and Loss Control				163	418		418	#DIV/0!		
3.8 - Committee Services										
3.9 - Information Technology and Management										
Vote 4 - Finance	-	1,571,066	-	75,456	395,262	392,767	2,495	1%	1,571,066	
4.1 - Property Rates		1,430,846		62,132	355,912	357,711	(1,800)	-1%	1,430,846	
4.2 - Chief Financial Officer		1,630				408	(408)	-100%	1,630	
4.3 - Accounting and Compliance										
4.4 - Financial Support										
4.5 - Budget and Treasury		1,255		(33)	(33)	314	(347)	-111%	1,255	
4.6 - Supply Chain Management		1,698		273	670	425	246	58%	1,698	
4.7 - Revenue Management		135,636		13,083	38,713	33,909	4,804	14%	135,636	
4.8 - Asset Management										
Vote 5 - Social Services	-	16,290	-	1,737	4,827	4,073	755	19%	16,290	
5.1 - Administration										
5.2 - Education and Library Services										
5.3 - Social Development		560		104	296	140	156	112%	560	
5.4 - Environmental Health Services										
5.5 - Emergency Management Services		718		45	161	180	(19)	-10%	718	
5.6 - Traffic and Law Enforcement (Public Safety)		9,505		929	2,665	2,376	289	12%	9,505	
5.7 - Parks and Cemeteries		5,507		660	1,705	1,377	328	24%	5,507	
5.8 - Disaster Management										
Vote 6 - Planning	-	6,523	-	583	1,707	1,631	76	5%	6,523	
6.1 - Administration and Finance										
6.2 - Town and Regional Planning										
6.3 - Land Use Control		506		3	3	127	(123)	-98%	506	
6.4 - Architectural and Survey Services		172		1	10	43	(33)	-77%	172	
6.5 - Geographic Information Services		5,845		579	1,693	1,461	232	16%	5,845	
6.6 - Environmental Management										
6.7 - Economic Development										
Vote 7 - Human Settlement and Housing	-	53,650	-	2,115	4,324	13,412	(9,088)	-68%	53,650	
7.1 - Head				1	1		1	#DIV/0!		
7.2 - Rental and Social Housing		6,200		1,078	1,615	1,550	65	4%	6,200	
7.3 - Land Development and Property Management		38,111		1,036	2,709	9,528	(6,819)	-72%	38,111	
7.4 - Implementation Support		9,338				2,335	(2,335)	-100%	9,338	
7.5 - BNG Property Management										
7.6 - Informal Settlements										
7.7 - Housing										
Vote 8 - Fresh Produce Market	-	20,438	-	1,880	5,149	5,109	40	1%	20,438	
8.1 - Administration		17,494		1,618	4,398	4,373	24	1%	17,494	
8.2 - Business Operations		2,944		262	752	736	16	2%	2,944	
Vote 9 - Engineering Services	-	560,105	-	24,152	137,107	140,026	(2,920)	-2%	560,105	
9.1 - Head										
9.2 - Fleet Services and Engineering Support		148				37	(37)	-100%	148	
9.3 - Roads and Stormwater		1,236				309	(309)	-100%	1,236	
9.4 - Solid Waste Management		247,932		6,510	56,356	61,983	(5,627)	-9%	247,932	
9.5 - Water and Sanitation		310,789		17,642	80,751	77,697	3,054	4%	310,789	
Vote 10 - Water Services	-	756,656	-	51,556	181,008	189,164	(8,156)	-4%	756,656	
10.1 - Water		756,656		51,556	181,008	189,164	(8,156)	-4%	756,656	
Vote 11 - Miscellaneous Services	-	1,355,324	-	35,963	188,173	338,831	(150,658)	-44%	1,355,324	
11.1 - Transfers, Grants and Miscellaneous		1,355,324		35,963	188,173	338,831	(150,658)	-44%	1,355,324	
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-	
Vote 13 - Strategic Projects and Service Delivery	-	-	-	-	-	-	-	-	-	
13.1 - Head										
13.2 - Strategic Projects										
13.3 - City Services, Monitoring and Evaluation										
13.4 - Regional Centre Bloemfontein										
13.5 - Regional Centre Botshabelo										
13.6 - Regional Centre Thaba Nchu										
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,716,705	-	199,463	666,244	679,176	(12,932)	-2%	2,716,705	
14.1 - Board of Directors										
14.2 - Company Secretary										
14.3 - Chief Executive Officer										
14.4 - Finance		2,678,322		200,188	665,936	669,580	(3,645)	-1%	2,678,322	
14.5 - Corporate Services				(770)	465		465	#DIV/0!		
14.6 - Engineering										
14.7 - Customer Services		7,860		45	124	1,965	(1,841)	-94%	7,860	
14.8 - Design and Development		18,003				4,501	(4,501)	-100%	18,003	
14.9 - Distribution					(281)		(281)	#DIV/0!		
14.10 - Street Lights		12,520				3,130	(3,130)	-100%	12,520	
Total Revenue by Vote	-	7,069,227	-	393,067	1,584,984	1,767,307	(182,322)	-10%	7,069,227	

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	2013/14	Budget Year 2014/15							
	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		1,084,200		62,132	218,698	271,050	(52,352)	-19%	1,084,200
Property rates - penalties & collection charges		-							
Service charges - electricity revenue		2,396,602		202,064	633,886	599,150	34,736	6%	2,396,602
Service charges - water revenue		677,958		51,286	149,803	169,489	(19,687)	-12%	677,958
Service charges - sanitation revenue		240,416		16,958	52,690	60,104	(7,414)	-12%	240,416
Service charges - refuse revenue		154,967		6,506	19,605	38,742	(19,137)	-49%	154,967
Service charges - other		-		-	-	-	-		
Rental of facilities and equipment		27,727		2,565	5,228	6,932	(1,703)	-25%	27,727
Interest earned - external investments		196,589		15,501	46,550	49,147	(2,597)	-5%	196,589
Interest earned - outstanding debtors		153,008		(3,806)	26,792	38,252	(11,460)	-30%	153,008
Dividends received		-		-	-	-	-		
Fines		12,665		724	2,100	3,166	(1,066)	-34%	12,665
Licences and permits		928		25	61	232	(171)	-74%	928
Agency services		3,722		-	-	931	(931)	-100%	3,722
Transfers recognised - operational		617,571		-	240,917	154,393	86,524	56%	617,571
Other revenue		725,984		36,613	186,153	181,496	4,657	3%	725,984
Gains on disposal of PPE		990		-	-	248	(248)	-100%	990
Total Revenue (excluding capital transfers and contributions)	-	6,293,327	-	390,567	1,582,484	1,573,332	9,153	1%	6,293,327
Expenditure By Type									
Employee related costs		1,356,537		100,122	298,448	339,134	(40,686)	-12%	1,356,537
Remuneration of councillors		51,692		4,019	12,025	12,923	(898)	-7%	51,692
Debt impairment		214,628		17,886	53,657	53,657	(0)	0%	214,628
Depreciation & asset impairment		492,853		12,334	37,002	123,213	(86,211)	-70%	492,853
Finance charges		244,132		16,598	43,355	61,033	(17,678)	-29%	244,132
Bulk purchases		1,744,580		126,884	491,333	436,145	55,188	13%	1,744,580
Other materials		419,268		20,533	33,141	104,817	(71,676)	-68%	419,268
Contracted services		350,130		30,520	59,118	87,533	(28,415)	-32%	350,130
Transfers and grants		161,255		1,538	6,375	40,314	(33,939)	-84%	161,255
Other expenditure		888,970		45,525	136,443	222,243	(85,800)	-39%	888,970
Loss on disposal of PPE		-		-	-	-	-		
Total Expenditure	-	5,924,047	-	375,958	1,170,896	1,481,012	(310,115)	-21%	5,924,047
Surplus/(Deficit)	-	369,280	-	14,608	411,588	92,320	319,268	0	369,280
Transfers recognised - capital		756,633		2,500	2,500	189,158	(186,658)	(0)	756,633
Contributions recognised - capital		19,267		-	-	4,817	(4,817)	(0)	19,267
Contributed assets		-		-	-	-	-		
Surplus/(Deficit) after capital transfers & contributions	-	1,145,180	-	17,108	414,088	286,295			1,145,180
Taxation		-		-	-	-	-		
Surplus/(Deficit) after taxation	-	1,145,180	-	17,108	414,088	286,295			1,145,180
Attributable to minorities		-		-	-	-	-		
Surplus/(Deficit) attributable to municipality	-	1,145,180	-	17,108	414,088	286,295			1,145,180
Share of surplus/ (deficit) of associate		-		-	-	-	-		
Surplus/ (Deficit) for the year	-	1,145,180	-	17,108	414,088	286,295			1,145,180

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M03 September

Vote Description	2013/14	Budget Year 2014/15							
	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	-	19,354	-	489	802	4,838	(4,036)	-83%	19,354
Vote 4 - Finance	-	2,075	-	-	0	519	(518)	-100%	2,075
Vote 5 - Social Services	-	56,807	-	1,021	1,930	14,202	(12,272)	-86%	56,807
Vote 6 - Planning	-	175,192	-	170	1,228	43,798	(42,569)	-97%	175,192
Vote 7 - Human Settlement and Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Fresh Produce Market	-	500	-	-	-	125	(125)	-100%	500
Vote 9 - Engineering Services	-	300,071	-	16,801	29,571	75,018	(45,447)	-61%	300,071
Vote 10 - Water Services	-	274,720	-	14,953	26,853	68,680	(41,827)	-61%	274,720
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	5,400	-	-	-	1,350	(1,350)	-100%	5,400
Vote 14 - Electricity - Centec (Soc) Ltd	-	244,563	-	4,656	9,835	61,141	(51,306)	-84%	244,563
-	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	1,078,683	-	38,090	70,220	269,671	(199,450)	-74%	1,078,683
Single Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	7,355	-	-	89	1,839	(1,750)	-95%	7,355
Vote 4 - Finance	-	3,000	-	-	-	750	(750)	-100%	3,000
Vote 5 - Social Services	-	22,452	-	-	-	5,613	(5,613)	-100%	22,452
Vote 6 - Planning	-	76,224	-	80	1,109	19,056	(17,947)	-94%	76,224
Vote 7 - Human Settlement and Housing	-	19,264	-	-	-	4,816	(4,816)	-100%	19,264
Vote 8 - Fresh Produce Market	-	200	-	-	-	50	(50)	-100%	200
Vote 9 - Engineering Services	-	203,885	-	1,344	26,011	50,971	(24,960)	-49%	203,885
Vote 10 - Water Services	-	4,000	-	-	-	1,000	(1,000)	-100%	4,000
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centec (Soc) Ltd	-	54,400	-	1,562	1,562	13,600	(12,038)	-89%	54,400
-	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	390,780	-	2,986	28,772	97,695	(68,923)	-71%	390,780
Total Capital Expenditure	-	1,469,463	-	41,076	98,992	367,366	(268,374)	-73%	1,469,463
Capital Expenditure - Standard Classification									
Governance and administration	-	69,113	-	(2,980)	7,086	17,278	(10,193)	-59%	69,113
Executive and council	-	5,400	-	-	-	1,350	(1,350)	-100%	5,400
Budget and treasury office	-	5,075	-	-	0	1,269	(1,268)	-100%	5,075
Corporate services	-	58,638	-	(2,980)	7,085	14,659	(7,574)	-52%	58,638
Community and public safety	-	109,112	-	1,373	2,594	27,278	(24,684)	-90%	109,112
Community and social services	-	65,481	-	1,021	1,930	16,370	(14,441)	-88%	65,481
Sport and recreation	-	15,209	-	351	665	3,802	(3,137)	-83%	15,209
Public safety	-	8,778	-	-	-	2,195	(2,195)	-100%	8,778
Housing	-	19,264	-	-	-	4,816	(4,816)	-100%	19,264
Health	-	380	-	-	-	95	(95)	-100%	380
Economic and environmental services	-	452,702	-	10,310	18,823	113,176	(94,352)	-83%	452,702
Planning and development	-	251,416	-	250	2,337	62,854	(60,517)	-96%	251,416
Road transport	-	196,287	-	10,060	16,486	49,072	(32,586)	-66%	196,287
Environmental protection	-	5,000	-	-	-	1,250	(1,250)	-100%	5,000
Trading services	-	837,835	-	32,374	70,489	209,459	(138,970)	-66%	837,835
Electricity	-	298,963	-	6,219	11,397	74,741	(63,344)	-85%	298,963
Water	-	278,720	-	14,953	26,853	69,680	(42,827)	-61%	278,720
Waste water management	-	239,002	-	9,429	28,698	59,751	(31,053)	-52%	239,002
Waste management	-	21,150	-	1,774	3,540	5,288	(1,747)	-33%	21,150
Other	-	700	-	-	-	175	(175)	-100%	700
Total Capital Expenditure - Standard Classification	-	1,469,463	-	41,076	98,992	367,366	(268,374)	-73%	1,469,463
Funded by:									
National Government	-	727,924	-	32,805	57,775	181,981	(124,206)	-68%	727,924
Provincial Government	-	25,000	-	1,330	14,662	6,250	8,412	135%	25,000
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	752,924	-	34,135	72,437	188,231	(115,794)	-62%	752,924
Public contributions & donations	-	19,267	-	1,199	2,138	4,817	(2,679)	-56%	19,267
Borrowing	-	368,518	-	(26)	14,212	92,129	(77,918)	-85%	368,518
Internally generated funds	-	328,754	-	5,769	10,205	82,188	(71,983)	-88%	328,754
Total Capital Funding	-	1,469,463	-	41,076	98,992	367,366	(268,374)	-73%	1,469,463

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M03 September

Vote Description	Budget Year 2014/15								
	2013/14	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand	Audited Outcome								
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
1.1 - Office of the City Manager	-	-	-	-	-	-	-	-	-
1.2 - Deputy Executive Director Operations	-	-	-	-	-	-	-	-	-
1.3 - Information Technology and Management	-	-	-	-	-	-	-	-	-
1.4 - Committee Services	-	-	-	-	-	-	-	-	-
1.5 - Deputy Executive Director Performance	-	-	-	-	-	-	-	-	-
1.6 - Risk Management and anti-Fraud & Corruption	-	-	-	-	-	-	-	-	-
1.7 - Internal Audit	-	-	-	-	-	-	-	-	-
1.8 - Institutional Compliance	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker	-	-	-	-	-	-	-	-	-
2.2 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
2.3 - Office of the Councils Whip	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	19,354	-	489	802	4,838	(4,036)	-83%	19,354
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Development	-	-	-	-	-	-	-	-	-
3.3 - Human Resource Management	-	-	-	-	-	-	-	-	-
3.4 - Labour Relations	-	-	-	-	-	-	-	-	-
3.5 - Communications and Legal Services	-	-	-	-	-	-	-	-	-
3.6 - Facilities Management	-	15,509	-	351	665	3,877	(3,212)	-83%	15,509
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	-	3,845	-	138	138	961	(824)	-86%	3,845
Vote 4 - Finance	-	2,075	-	-	0	519	(518)	-100%	2,075
4.1 - Property Rates	-	-	-	-	-	-	-	-	-
4.2 - Chief Financial Officer	-	-	-	-	-	-	-	-	-
4.3 - Accounting and Compliance	-	-	-	-	-	-	-	-	-
4.4 - Financial Support	-	-	-	-	-	-	-	-	-
4.5 - Budget and Treasury	-	-	-	-	-	-	-	-	-
4.6 - Supply Chain Management	-	-	-	-	-	-	-	-	-
4.7 - Revenue Management	-	1,575	-	-	-	394	(394)	-100%	1,575
4.8 - Asset Management	-	500	-	-	0	125	(125)	-100%	500
Vote 5 - Social Services	-	56,807	-	1,021	1,930	14,202	(12,272)	-86%	56,807
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Education and Library Services	-	-	-	-	-	-	-	-	-
5.3 - Social Development	-	5,000	-	-	-	1,250	(1,250)	-100%	5,000
5.4 - Environmental Health Services	-	-	-	-	-	-	-	-	-
5.5 - Emergency Management Services	-	-	-	-	-	-	-	-	-
5.6 - Traffic and Law Enforcement (Public Safety)	-	1,680	-	-	-	420	(420)	-100%	1,680
5.7 - Parks and Cemeteries	-	50,127	-	1,021	1,930	12,532	(10,602)	-85%	50,127
5.8 - Disaster Management	-	-	-	-	-	-	-	-	-
Vote 6 - Planning	-	175,192	-	170	1,228	43,798	(42,569)	-97%	175,192
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	-	-	-	-	-	-	-	-
6.3 - Land Use Control	-	8,900	-	170	1,095	2,225	(1,130)	-51%	8,900
6.4 - Architectural and Survey Services	-	155,792	-	-	134	38,948	(38,814)	-100%	155,792
6.5 - Geographic Information Services	-	-	-	-	-	-	-	-	-
6.6 - Environmental Management	-	500	-	-	-	125	(125)	-100%	500
6.7 - Economic Development	-	10,000	-	-	-	2,500	(2,500)	-100%	10,000
Vote 7 - Human Settlement and Housing	-	-	-	-	-	-	-	-	-
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	-	-	-	-	-	-	-	-
7.3 - Land Development and Property Management	-	-	-	-	-	-	-	-	-
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Fresh Produce Market	-	500	-	-	-	125	(125)	-100%	500
8.1 - Administration	-	-	-	-	-	-	-	-	-
8.2 - Business Operations	-	500	-	-	-	125	(125)	-100%	500
Vote 9 - Engineering Services	-	300,071	-	16,801	29,571	75,018	(45,447)	-61%	300,071
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	-	145,374	-	7,917	14,332	36,344	(22,011)	-61%	145,374
9.4 - Solid Waste Management	-	21,150	-	1,774	3,540	5,288	(1,747)	-33%	21,150
9.5 - Water and Sanitation	-	133,547	-	7,110	11,699	33,387	(21,688)	-65%	133,547
Vote 10 - Water Services	-	274,720	-	14,953	26,853	68,680	(41,827)	-61%	274,720
10.1 - Water	-	274,720	-	14,953	26,853	68,680	(41,827)	-61%	274,720
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
11.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Re	-	5,400	-	-	-	1,350	(1,350)	-100%	5,400
13.1 - Head	-	-	-	-	-	-	-	-	-
13.2 - Strategic Projects	-	5,400	-	-	-	1,350	(1,350)	-100%	5,400
13.3 - City Services, Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
13.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	-	-	-
13.5 - Regional Centre Botshabelo	-	-	-	-	-	-	-	-	-
13.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	244,563	-	4,656	9,835	61,141	(51,306)	-84%	244,563
14.1 - Board of Directors	-	-	-	-	-	-	-	-	-
14.2 - Company Secretary	-	-	-	-	-	-	-	-	-
14.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
14.4 - Finance	-	-	-	-	-	-	-	-	-
14.5 - Corporate Services	-	35,000	-	-	2,207	8,750	(6,543)	-75%	35,000
14.6 - Engineering	-	-	-	-	-	-	-	-	-
14.7 - Customer Services	-	2,456	-	49	49	614	(565)	-92%	2,456
14.8 - Design and Development	-	121,777	-	3,628	4,975	30,444	(25,469)	-84%	121,777
14.9 - Distribution	-	85,330	-	979	2,603	21,332	(18,729)	-88%	85,330
14.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	-	1,078,683	-	38,090	70,220	269,671	(199,450)	-74%	1,078,683

Vote Description R thousand	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
1.1 - Office of the City Manager									
1.2 - Deputy Executive Director Operations									
1.3 - Information Technology and Management									
1.4 - Committee Services									
1.5 - Deputy Executive Director Performance									
1.6 - Risk Management and anti-Fraud & Corruption									
1.7 - Internal Audit									
1.8 - Institutional Compliance									
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker									
2.2 - Office of the Executive Mayor									
2.3 - Office of the Councils Whip									
Vote 3 - Corporate Services	-	7,355	-	-	89	1,839	(1,750)	-95%	7,355
3.1 - Head		-							
3.2 - Human Resource Development		-							
3.3 - Human Resource Management		380				95	(95)	-100%	380
3.4 - Labour Relations		-							
3.5 - Communications and Legal Services		-							
3.6 - Facilities Management		6,975			89	1,744	(1,655)	-95%	6,975
3.7 - Safety and Loss Control		-							
3.8 - Committee Services		-							
3.9 - Information Technology and Management		-							
Vote 4 - Finance	-	3,000	-	-	-	750	(750)	-100%	3,000
4.1 - Property Rates		-							
4.2 - Chief Financial Officer		-							
4.3 - Accounting and Compliance		-							
4.4 - Financial Support		-							
4.5 - Budget and Treasury		-							
4.6 - Supply Chain Management		-							
4.7 - Revenue Management		-							
4.8 - Asset Management		3,000				750	(750)	-100%	3,000
Vote 5 - Social Services	-	22,452	-	-	-	5,613	(5,613)	-100%	22,452
5.1 - Administration		-							
5.2 - Education and Library Services		-							
5.3 - Social Development		354				89	(89)	-100%	354
5.4 - Environmental Health Services		-							
5.5 - Emergency Management Services		4,598				1,150	(1,150)	-100%	4,598
5.6 - Traffic and Law Enforcement (Public Safety)		2,500				625	(625)	-100%	2,500
5.7 - Parks and Cemeteries		15,000				3,750	(3,750)	-100%	15,000
5.8 - Disaster Management		-							
Vote 6 - Planning	-	76,224	-	80	1,109	19,056	(17,947)	-94%	76,224
6.1 - Administration and Finance		-							
6.2 - Town and Regional Planning		-							
6.3 - Land Use Control		43,389		80	1,109	10,847	(9,738)	-90%	43,389
6.4 - Architectural and Survey Services		32,835				8,209	(8,209)	-100%	32,835
6.5 - Geographic Information Services		-							
6.6 - Environmental Management		-							
6.7 - Economic Development		-							
Vote 7 - Human Settlement and Housing	-	19,264	-	-	-	4,816	(4,816)	-100%	19,264
7.1 - Head		19,264				4,816	(4,816)	-100%	19,264
7.2 - Rental and Social Housing		-							
7.3 - Land Development and Property Management		-							
7.4 - Implementation Support		-							
7.5 - BNG Property Management		-							
7.6 - Informal Settlements		-							
7.7 - Housing		-							
Vote 8 - Fresh Produce Market	-	200	-	-	-	50	(50)	-100%	200
8.1 - Administration		200				50	(50)	-100%	200
8.2 - Business Operations		-							
Vote 9 - Engineering Services	-	203,885	-	1,344	26,011	50,971	(24,960)	-49%	203,885
9.1 - Head		-							
9.2 - Fleet Services and Engineering Support		47,518		(3,118)	6,859	11,879	(5,021)	-42%	47,518
9.3 - Roads and Stormwater		50,912		2,143	2,154	12,728	(10,574)	-83%	50,912
9.4 - Solid Waste Management		-							
9.5 - Water and Sanitation		105,455		2,319	16,999	26,364	(9,365)	-36%	105,455
Vote 10 - Water Services	-	4,000	-	-	-	1,000	(1,000)	-100%	4,000
10.1 - Water		4,000				1,000	(1,000)	-100%	4,000
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
11.1 - Transfers, Grants and Miscellaneous		-							
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Re	-	-	-	-	-	-	-	-	-
13.1 - Head		-							
13.2 - Strategic Projects		-							
13.3 - City Services, Monitoring and Evaluation		-							
13.4 - Regional Centre Bloemfontein		-							
13.5 - Regional Centre Botshabelo		-							
13.6 - Regional Centre Thaba Nchu		-							
Vote 14 - Electricity - Centlec (Soc) Ltd	-	54,400	-	1,562	1,562	13,600	(12,038)	-89%	54,400
14.1 - Board of Directors		-							
14.2 - Company Secretary		-							
14.3 - Chief Executive Officer		-							
14.4 - Finance		-							
14.5 - Corporate Services		-							
14.6 - Engineering		-							
14.7 - Customer Services		-							
14.8 - Design and Development		38,700		285	285	9,675	(9,390)	-97%	38,700
14.9 - Distribution		15,700		1,278	1,278	3,925	(2,647)	-67%	15,700
14.10 - Street Lights		-							
Total single-year capital expenditure	-	390,780	-	2,986	28,772	97,695	(68,923)	(0)	390,780
Total Capital Expenditure	-	1,469,463	-	41,076	98,992	367,366	(268,374)	(0)	1,469,463

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M03

Description	2013/14	Budget Year 2014/15			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		65,101		72,041	65,101
Call investment deposits		1,117,409		667,488	1,117,409
Consumer debtors		1,256,220		1,479,167	1,256,220
Other debtors		226,753		171,007	226,753
Current portion of long-term receivables		13,788		12,865	13,788
Inventory		235,286		69,218	235,286
Total current assets	-	2,914,557	-	2,471,785	2,914,557
Non current assets					
Long-term receivables		18,374		13,390	18,374
Investments		17		23	17
Investment property		2,364,689		-	2,364,689
Investments in Associate		-		-	-
Property, plant and equipment		9,244,572		12,901,108	9,244,572
Agricultural		-		-	-
Biological assets		-		-	-
Intangible assets		235,099		-	235,099
Other non-current assets		15,893		-	15,893
Total non current assets	-	11,878,644	-	12,914,520	11,878,644
TOTAL ASSETS	-	14,793,201	-	15,386,306	14,793,201
LIABILITIES					
Current liabilities					
Bank overdraft		-		-	-
Borrowing		18,426		38,030	18,426
Consumer deposits		77,100		69,165	77,100
Trade and other payables		1,194,020		1,186,714	1,194,020
Provisions		146,626		-	146,626
Total current liabilities	-	1,436,171	-	1,293,909	1,436,171
Non current liabilities					
Borrowing		497,582		152,119	497,582
Provisions		991,932		1,013,334	991,932
Total non current liabilities	-	1,489,514	-	1,165,453	1,489,514
TOTAL LIABILITIES	-	2,925,685	-	2,459,362	2,925,685
NET ASSETS	-	11,867,516	-	12,926,944	11,867,516
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		10,927,466		12,093,195	10,927,466
Reserves		940,050		833,749	940,050
TOTAL COMMUNITY WEALTH/EQUITY	-	11,867,516	-	12,926,944	11,867,516

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M03 September

Description	2013/14	Budget Year 2014/15							
	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		4,716,438		359,924	1,102,176	1,179,110	(76,934)	-7%	4,716,438
Government - operating		643,180		2,500	243,417	160,795	82,622	51%	643,180
Government - capital		754,124		-	213,176	188,531	24,645	13%	754,124
Interest		330,836		3,990	12,560	82,709	(70,149)	-85%	330,836
Dividends		-		-	-	-	-		-
Payments									
Suppliers and employees		(4,582,805)		(410,996)	(1,275,253)	(1,145,701)	129,552	-11%	(4,582,805)
Finance charges		(371,858)		(1,836)	(5,316)	(92,965)	(87,649)	94%	(371,858)
Transfers and Grants		(58,938)		(339)	(4,015)	(14,735)	(10,720)	73%	(58,938)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	1,430,977	-	(46,757)	286,744	357,744	71,000	20%	1,430,977
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		990		-	-	248	(248)	-100%	990
Decrease (Increase) in non-current debtors		-		-	-	-	-		-
Decrease (increase) other non-current receivables		-		-	-	-	-		-
Decrease (increase) in non-current investments		-		-	-	-	-		-
Payments									
Capital assets		(1,293,888)		(48,844)	(179,215)	(323,472)	(144,257)	45%	(1,293,888)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(1,292,898)	-	(48,844)	(179,215)	(323,224)	(144,010)	45%	(1,292,898)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		368,518		-	-	92,129	(92,129)	-100%	368,518
Increase (decrease) in consumer deposits		2,500		143	460	625	(165)	-26%	2,500
Payments									
Repayment of borrowing		(64,936)		(501)	(1,715)	(16,234)	(14,519)	89%	(64,936)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	306,082	-	(357)	(1,255)	76,520	77,776	102%	306,082
NET INCREASE/ (DECREASE) IN CASH HELD	-	444,161	-	(95,959)	106,274	111,040			444,161
Cash/cash equivalents at beginning:		738,348			633,255	738,348			633,255
Cash/cash equivalents at month/year end:	-	1,182,509	-		739,529	849,389			1,077,416

MAN Mangaung - Supporting Table SC1 Material variance explanations - M03 September

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
Revenue By Source			
Property Rates	(52,352)	Below target -Free basic services & grants and subsidies given incorrectly accounted for	Under investigation and to be corrected
Electricity Revenue	34,736	Above target due to seasonal fluctuation	No remedial action needed
Water Revenue	(19,687)	Below target due to seasonal fluctuation	No remedial action needed
Sanitation Revenue	(7,414)	Below target -Free basic services & grants and subsidies given incorrectly accounted for	Under investigation and to be corrected
Refuse removal	(19,137)	Below target -Free basic services & grants and subsidies given incorrectly accounted for	Under investigation and to be corrected
Rental of Facilities and Equipment	(1,703)	Low demand	
Interest earned - external investments	(2,597)	Low investment balances and interest rates	Collection of debtors should be accelerated
Interest earned -outstanding debtors	(11,460)	Above target due to growing debtors balances	Collection of debtors should be accelerated
Fines	(1,066)	On target.	No remedial action needed
Agency services	(931)	On target.	No remedial action needed
Other Revenue	4,657	Above target -Fuel Levy received in advance	No remedial action needed
Transfers recognized - operational	86,524	Above target - Equitable Share received in advance	No remedial action needed
Expenditure By Type			
Employee related cost	(40,686)	Below target due to budgeted vacancies to be filled	Positions to be filled
Depreciation and asset impairment	(86,211)	Below target due to non-accrual of depreciation by the Asset Management of the Parent Municipality	To be rectified
Debt impairment	0	On target.	No remedial action needed
Bulk Purchases	55,188	Below target due to seasonal Fluctuation	No remedial action needed
Finance charges	(17,678)	Below target due new loan not yet taken up and non accrual of finance leases	No remedial action needed
Other materials (Repairs and maintenance)	(71,676)	Below target due to slow implementation and spending	Spending should be accelerated
Contracted services	(28,415)	Below target due to slow implementation and spending	Spending should be accelerated
Transfers and Grants	(33,939)	Below target due to non accrual of grants and subsidies in respect of free basic services	To be corrected
Other expenditure	(85,800)	Slow spending on services and year end related entries	Spending should be accelerated
Capital Expenditure			
Capital Expenditure Projects in total	(268,374)	Below target due to slow implementation and spending of projects	Spending should be accelerated
Cash Flow			
Ratepayers and other	(76,934)	Below target due to less collected than budgeted	Collection of debtors should be accelerated
Government - Operating Grants	82,622	Above target due to Equitable Share received in advance	No remedial action needed
Government - Capital Grants	24,645	Above target due to USDG received in advance	No remedial action needed
Interest	(70,149)	Interest on Shareholder loan and interest on inter company loan not received	No remedial action needed
Suppliers and employees	129,552	Above target -Creditors iro 2013/14 paid in July 2014	No remedial action needed
Finance charges	(87,649)	Below target -Only interest on current loans - New loan to be taken up	No remedial action needed
Transfers and grants	(10,720)	Transfers and grants not recognised	No remedial action needed
Municipal Entities			
Revenue	(12,932)	Below target mainly due to seasonal fluctuating	No remedial action needed
Operating expenditure	19,459	Below target mainly due to bulk purchases of electricity outstanding	No remedial action needed
Capital expenditure	(51,904)	Slow implementation of projects	Spending should be accelerated

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	2013/14	Budget Year 2014/15			
		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	0.0%	12.4%	0.0%	6.9%	5.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	25.1%	0.0%	14.4%	25.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	14.4%	0.0%	10.7%	14.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	52.9%	0.0%	18.2%	52.9%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	202.9%	0.0%	191.0%	202.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	82.3%	0.0%	57.2%	82.3%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				91.24%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	24.1%	0.0%	105.9%	24.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		95.0%		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		11.0%		10.99%	11.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		35.0%		31.0%	35.0%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	21.6%	0.0%	18.9%	21.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	6.7%	0.0%	2.1%	6.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	11.7%	0.0%	5.1%	4.7%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		12.54	0.00	247.75%	12.50%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		32.7%	0.0%	69.14%	32.70%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		3.2	0.00	1.54	3.20

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2014/15										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 Days	151-180 Days	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	66,859	50,853	35,164	32,016	29,666	29,237	159,520	585,966	989,281	836,405	-	805,331	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	180,531	62,051	35,928	25,913	18,298	20,150	119,551	275,424	737,847	459,336	-	217,889	
Receivables from Non-exchange Transactions - Property Rates	1400	89,840	70,542	42,703	35,905	34,511	32,509	180,436	243,760	730,206	527,121	-	319,021	
Receivables from Exchange Transactions - Waste Water Management	1500	22,116	14,474	10,623	8,284	7,843	7,267	35,706	128,225	234,539	187,326	-	162,669	
Receivables from Exchange Transactions - Waste Management	1600	6,339	3,624	3,124	6,706	6,530	6,429	36,770	34,261	103,784	90,697	-	65,104	
Receivables from Exchange Transactions - Property Rental Debtors	1700	734	8	413	47,784	-	-	-	-	48,939	47,784	-	47,723	
Interest on Arrear Debtor Accounts	1810	12,746	12,443	11,505	10,901	10,152	9,673	48,273	139,319	255,011	218,317	-	81,322	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	3,994	2,315	816	2,153	1,101	491	8,336	29,866	49,072	41,947	-	13,238	
Total By Income Source	2000	383,159	216,310	140,276	169,662	108,102	105,757	588,592	1,436,821	3,148,678	2,408,934	-	1,712,298	
2013/14 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	60,536	58,068	31,149	26,755	22,833	21,311	118,646	170,981	510,279	360,526	-	-	
Commercial	2300	188,696	62,875	39,932	32,957	28,479	26,234	134,551	274,729	788,453	496,960	-	-	
Households	2400	133,926	95,366	69,195	109,950	56,790	58,212	335,395	991,111	1,849,946	1,551,458	-	1,712,298	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	383,159	216,310	140,276	169,662	108,102	105,757	588,592	1,436,821	3,148,678	2,408,934	-	1,712,298	

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2014/15									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	106,936									106,936	87,592
Bulk Water	0200										-	-
PAYE deductions	0300										-	-
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	41,310	11,784	6,967	1,228						61,289	118,510
Auditor General	0800										-	-
Other	0900										-	-
Total By Customer Type	1000	148,246	11,784	6,967	1,228	-	-	-	-	-	168,225	206,102

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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								
Municipality								
ABSA	Call	Call Account		382	5.25	104,864	(99,561)	5,303
ABSA	Call	Call Account		56	5.25	13,011	56	13,067
Standard Bank	Call	Call Account		149	5.25	35,612	149	35,761
First National Bank	Call	Call Account		20	4.15	5,539	20	5,559
Nedbank	Call	Call Account		150	5.50	3,153	100,150	103,303
Standard Bank	Call	Call Account		11	5.30	2,669	11	2,680
First National Bank	Call	Call Account		11	5.50	2,448	11	2,459
Standard Bank	Call	Call Account		60	5.45	-	50,325	50,325
Nedbank	2 months	Fixed	22-Sep-14	394	6.15	100,000	(100,000)	-
Standard Bank	1 month	Fixed	21-Sep-14	179	6.225	50,000	(50,000)	-
Municipality sub-total				1,412		317,295	(98,839)	218,456
Entities								
ABSA - 1 Day Account	Call	Call Account	-	343	5.45%	54,439	(12,593)	41,846
ABSA - 365 Day Fixed Deposit	365 days	Call Account	30-Jun-2015	656	7.40%	109,196	656	109,851
ABSA - 365 Day Fixed Deposit	365 days	Call Account	30-Jun-2015	377	7.40%	62,751	377	63,128
FNB- 365 days account	365 days	Call Account	30-Jun-2015	581	7.07%	101,201	581	101,782
Nedbank- 365 days account	365 days	Call Account	30-Jun-2015	791	7.40%	131,608	817	132,425
Entities sub-total				2,747		459,194	(10,163)	449,032
TOTAL INVESTMENTS AND INTEREST				4,159		776,489	(109,002)	667,488

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	2013/14	Budget Year 2014/15							
	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:	-	612,571	-	2,500	242,917	153,143	89,774	58.6%	612,571
Local Government Equitable Share		603,581		-	238,917	150,895	88,022	58.3%	603,581
Finance Management		1,500		-	1,500	375	1,125	300.0%	1,500
Energy Efficiency and Demand Management		7,490		2,500	2,500	1,873	628	33.5%	7,490
Water Services Operating Subsidy		-		-	-	-	-	-	-
Provincial Government:	-	5,000	-	1,000	1,000	1,250	(250)	-20.0%	5,000
Housing		5,000		-	-	1,250	(1,250)	-100.0%	5,000
Sport and Recreation		-		1,000	1,000	-	1,000	#DIV/0!	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
City of Ghen									
LGSETA									
Total Operating Transfers and Grants	-	617,571	-	3,500	243,917	154,393	89,524	58.0%	617,571
Capital Transfers and Grants									
National Government:	-	727,633	-	-	213,176	181,908	31,268	17.2%	727,633
Neighbourhood Development Partnership		5,000		-	-	1,250	(1,250)	-100.0%	5,000
Expanded Public Works Programme		2,431			972	608	364	59.9%	2,431
Integrated City Development Grant		5,596			2,798	1,399	1,399	100.0%	5,596
Public Transport Infrastructure and Systems Grant		30,000		-	5,000	7,500	(2,500)	-33.3%	30,000
Urban Settlements and Development Grant		654,406		-	204,406	163,602	40,805	24.9%	654,406
National Electrification Grant		30,200		-	-	7,550	(7,550)	-100.0%	30,200
Provincial Government:	-	29,000	-	-	-	7,250	(7,250)	-100.0%	29,000
Water Affairs		4,000		-	-	1,000	(1,000)	-100.0%	4,000
DPLG Sustainable Settlements Grant		25,000		-	-	6,250	(6,250)	-100.0%	25,000
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	-	756,633	-	-	213,176	189,158	24,018	12.7%	756,633
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	1,374,204	-	3,500	457,093	343,551	113,542	33.0%	1,374,204

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	2013/14	Budget Year 2014/15							
	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:	-	612,571	-	50,450	151,294	153,143	(1,849)	-1.2%	612,571
Local Government Equitable Share		603,581		50,298	150,895	150,895	-		603,581
Finance Management		1,500		152	399	375	24	6.4%	1,500
Energy Efficiency and Demand Management		7,490		-	-	1,873	(1,873)	-100.0%	7,490
Water Services Operating Subsidy		-		-	-	-	-		-
Provincial Government:	-	5,000	-	-	-	1,250	(1,250)	-100.0%	5,000
Housing		5,000		-	-	1,250	(1,250)	-100.0%	5,000
Sports, Arts, Culture and Recreation		-		-	-	-	-		-
Roads and Public Safety		-		-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	2	13	-	13	#DIV/0!	-
City of Ghent		-		2	13	-	13	#DIV/0!	-
LGSETA		-		-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	617,571	-	50,453	151,307	154,393	(3,086)	-2.0%	617,571
Capital expenditure of Transfers and Grants									
National Government:	-	727,633	-	32,805	57,775	181,908	(124,133)	-68.2%	727,633
Neighbourhood Development Partnership		5,000		-	-	1,250	(1,250)	-100.0%	5,000
Expanded Public Works Programme		2,431		-	-	608	(608)	-100.0%	2,431
Integrated City Development Grant		5,596		80	1,109	1,399	(290)	-20.7%	5,596
Public Transport Infrastructure and Systems Grant		30,000		-	-	7,500	(7,500)	-100.0%	30,000
Urban Settlements and Development Grant		654,406		32,725	56,636	163,602	(106,965)	-65.4%	654,406
National Electrification Grant		30,200		-	31	7,550	(7,519)	-99.6%	30,200
Provincial Government:	-	29,000	-	1,330	14,662	7,250	7,412	102.2%	29,000
Water Affairs		4,000		-	-	1,000	(1,000)	-100.0%	4,000
DPLG Sustainable Settlements Grant		25,000		1,330	14,662	6,250	8,412	134.6%	25,000
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	756,633	-	34,135	72,437	189,158	(116,721)	-61.7%	756,633
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	1,374,204	-	84,588	223,744	343,551	(119,807)	-34.9%	1,374,204

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		32,215		2,526	7,519	8,054	(535)	-7%	32,215
Pension and UIF Contributions		3,494		262	777	874	(96)	-11%	3,494
Medical Aid Contributions		452		40	119	113	6	6%	452
Motor Vehicle Allowance		11,251		872	2,654	2,813	(158)	-6%	11,251
Cellphone Allowance		2,587		203	607	647	(40)	-6%	2,587
Housing Allowances		177		12	36	44	(9)	-19%	177
Sub Total - Councillors	-	50,178	-	3,915	11,713	12,544	(831)	-7%	50,178
% increase		#DIV/0!							#DIV/0!
Senior Managers of the Municipality									
Basic Salaries and Wages		14,139		1,104	3,231	3,535	(303)	-9%	14,139
Pension and UIF Contributions		749		44	132	187	(55)	-29%	749
Medical Aid Contributions		249		22	66	62	4	6%	249
Performance Bonus		3,446		-	-	862	(862)	-100%	3,446
Motor Vehicle Allowance		2,093		182	507	523	(16)	-3%	2,093
Cellphone Allowance		181		14	41	45	(5)	-11%	181
Housing Allowances		-		-	-	-	-	-	-
Other benefits and allowances		1		236	263	0	263	142296%	1
Sub Total - Senior Managers of Municipality	-	20,859	-	1,602	4,240	5,215	(975)	-19%	20,859
% increase		#DIV/0!							#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		745,940		52,560	156,682	186,485	(29,803)	-16%	745,940
Pension and UIF Contributions		120,378		8,151	24,283	30,095	(5,812)	-19%	120,378
Medical Aid Contributions		70,116		4,725	13,394	17,529	(4,135)	-24%	70,116
Overtime		58,046		8,080	22,343	14,512	7,832	54%	58,046
Performance Bonus		-		-	-	-	-	-	-
Motor Vehicle Allowance		67,385		5,031	15,286	16,846	(1,560)	-9%	67,385
Cellphone Allowance		3,187		436	1,325	797	528	66%	3,187
Housing Allowances		6,349		198	597	1,587	(990)	-62%	6,349
Other benefits and allowances		30,829		1,922	6,177	7,707	(1,531)	-20%	30,829
Post-retirement benefit obligations		25,939		2,162	6,485	6,485	0	0%	25,939
Sub Total - Other Municipal Staff	-	1,128,169	-	83,264	246,572	282,042	(35,470)	-13%	1,128,169
% increase		#DIV/0!							#DIV/0!
Total Parent Municipality	-	1,199,206	-	88,782	262,525	299,801	(37,276)	-12%	1,199,206
% increase		#DIV/0!							#DIV/0!
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Board Fees		1,515		104	312	379	(67)	-18%	1,515
Sub Total - Board Members of Entities	-	1,515	-	104	312	379	(67)	-18%	1,515
% increase		#DIV/0!							#DIV/0!
Senior Managers of Entities									
Basic Salaries and Wages		13,577		506	3,159	3,394	(236)	-7%	13,577
Pension and UIF Contributions		582		29	97	145	(48)	-33%	582
Medical Aid Contributions		609		16	52	152	(100)	-65%	609
Performance Bonus		-		-	-	-	-	-	-
Motor Vehicle Allowance		764		46	149	191	(42)	-22%	764
Cellphone Allowance		-		-	-	-	-	-	-
Housing Allowances		-		-	-	-	-	-	-
Other benefits and allowances		75		9	28	19	9	49%	75
Sub Total - Senior Managers of Entities	-	15,607	-	605	3,486	3,902	(416)	-11%	15,607
% increase		#DIV/0!							#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages		154,150		9,492	29,028	38,537	(9,510)	-25%	154,150
Pension and UIF Contributions		7,935		1,433	4,296	1,984	2,312	117%	7,935
Medical Aid Contributions		9,488		788	2,354	2,372	(18)	-1%	9,488
Overtime		7,709		1,768	4,973	1,927	3,045	158%	7,709
Performance Bonus		-		-	-	-	-	-	-
Motor Vehicle Allowance		5,559		888	2,657	1,390	1,267	91%	5,559
Cellphone Allowance		-		39	111	-	111	#DIV/0!	-
Housing Allowances		456		47	139	114	25	22%	456
Other benefits and allowances		6,604		196	592	1,651	(1,059)	-64%	6,604
Sub Total - Other Staff of Entities	-	191,902	-	14,651	44,151	47,975	(3,825)	-8%	191,902
% increase		#DIV/0!							#DIV/0!
Total Municipal Entities	-	209,024	-	15,360	47,949	52,256	(4,307)	-8%	209,024
TOTAL SALARY, ALLOWANCES & BENEFITS	-	1,408,229	-	104,141	310,474	352,057	(41,584)	-12%	1,408,229
% increase		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF	-	1,356,537	-	100,122	298,448	339,134	(40,686)	-12%	1,356,537

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

Description	2013/14	Budget Year 2014/15							
	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		1,084,200		62,132	218,698	271,050	(52,352)	-19%	1,084,200
Property rates - penalties & collection charges		-		-	-	-	-	-	-
Service charges - electricity revenue		-		-	-	-	-	-	-
Service charges - water revenue		677,958		51,286	149,803	169,489	(19,687)	-12%	677,958
Service charges - sanitation revenue		240,416		16,958	52,690	60,104	(7,414)	-12%	240,416
Service charges - refuse revenue		154,967		6,506	19,605	38,742	(19,137)	-49%	154,967
Service charges - other		-		-	-	-	-	-	-
Rental of facilities and equipment		27,727		2,565	5,228	6,932	(1,703)	-25%	27,727
Interest earned - external investments		34,140		1,873	5,178	8,535	(3,357)	-39%	34,140
Interest earned - outstanding debtors		134,008		12,922	38,223	33,502	4,721	14%	134,008
Dividends received		-		-	-	-	-	-	-
Fines		6,125		724	2,100	1,531	569	37%	6,125
Licences and permits		928		25	61	232	(171)	-74%	928
Agency services		3,172		9,114	17,980	793	17,187	2167%	3,172
Transfers recognised - operational		617,571		-	240,917	154,393	86,524	56%	617,571
Other revenue		614,677		26,999	165,757	153,669	12,088	8%	614,677
Gains on disposal of PPE		-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	3,595,889	-	191,104	916,240	898,972	17,268	2%	3,595,889
Expenditure By Type									
Employee related costs		1,149,028		84,866	250,812	287,257	(36,445)	-13%	1,149,028
Remuneration of councillors		50,178		3,915	11,713	12,544	(831)	-7%	50,178
Debt impairment		179,628		14,969	44,907	44,907	(0)	0%	179,628
Depreciation & asset impairment		344,844		-	-	86,211	(86,211)	-100%	344,844
Finance charges		234,581		15,802	40,967	58,645	(17,678)	-30%	234,581
Bulk purchases		394,580		35,906	82,484	98,645	(16,161)	-16%	394,580
Other materials		256,482		13,921	18,847	64,120	(45,274)	-71%	256,482
Contracted services		207,588		15,255	31,890	51,897	(20,007)	-39%	207,588
Transfers and grants		160,921		1,538	6,371	40,230	(33,859)	-84%	160,921
Other expenditure		529,747		19,415	59,329	132,437	(73,108)	-55%	529,747
Loss on disposal of PPE		-		-	-	-	-	-	-
Total Expenditure	-	3,507,578	-	205,588	547,320	876,894	(329,574)	-38%	3,507,578
Surplus/(Deficit)	-	88,312	-	(14,484)	368,920	22,078	346,842	1571%	88,312
Transfers recognised - capital		756,633		2,500	2,500	189,158	(186,658)	-99%	756,633
Contributions recognised - capital		-		-	-	-	-	-	-
Contributed assets		-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	844,945	-	(11,984)	371,420	211,236	160,183	76%	844,945
Taxation		-		-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	844,945	-	(11,984)	371,420	211,236	160,183	76%	844,945

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M03 September

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
<i>Centlec (SOC) Ltd</i>		2,716,705		199,463	666,244	679,176	(12,932)	-2%	2,716,705
Total Operating Revenue	-	2,716,705	-	199,463	666,244	679,176	(12,932)	-2%	2,716,705
Expenditure By Municipal Entity									
<i>Centlec (SOC) Ltd</i>		2,416,470		170,371	623,576	604,117	19,459	3%	2,416,470
Total Operating Expenditure	-	2,416,470	-	170,371	623,576	604,117	19,459	3%	2,416,470
Surplus/ (Deficit) for the yr/period	-	300,235	-	29,092	42,668	75,059	6,527	9%	300,235
Capital Expenditure By Municipal Entity									
<i>Centlec (SOC) Ltd</i>		253,205		6,219	11,397	63,301	(51,904)	-82%	253,205
Total Capital Expenditure	-	253,205	-	6,219	11,397	63,301	(51,904)	-82%	253,205

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M03 September

Month	2013/14	Budget Year 2014/15							
	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		122,455		6,689	6,689	122,455	115,767	94.5%	0.46%
August		122,455		51,227	57,916	244,910	186,995	76.4%	3.94%
September		122,455		41,076	98,992	367,366	268,374	73.1%	6.74%
October		122,455				489,821	-		
November		122,455				612,276	-		
December		122,455				734,731	-		
January		122,455				857,187	-		
February		122,455				979,642	-		
March		122,455				1,102,097	-		
April		122,455				1,224,552	-		
May		122,455				1,347,007	-		
June		122,455				1,469,463	-		
Total Capital expenditure	-	1,469,463	-	98,992					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M03

Description	2013/14	Budget Year 2014/15							
	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	-	577,962	-	20,513	43,141	144,491	101,350	70.1%	577,962
Infrastructure - Road transport	-	140,462	-	2,199	2,210	35,115	32,905	93.7%	140,462
<i>Roads, Pavements & Bridges</i>		140,462		2,199	2,210	35,115	32,905	93.7%	140,462
<i>Storm water</i>		-		-	-	-	-		-
Infrastructure - Electricity	-	137,047	-	5,546	7,082	34,262	27,180	79.3%	137,047
<i>Generation</i>		-		-	-	-	-		-
<i>Transmission & Reticulation</i>		137,047		5,546	7,082	34,262	27,180	79.3%	137,047
<i>Street Lighting</i>		-		-	-	-	-		-
Infrastructure - Water	-	137,746	-	5,830	9,916	34,436	24,520	71.2%	137,746
<i>Dams & Reservoirs</i>		-		-	-	-	-		-
<i>Water purification</i>		-		-	-	-	-		-
<i>Reticulation</i>		137,746		5,830	9,916	34,436	24,520	71.2%	137,746
Infrastructure - Sanitation	-	161,707	-	6,938	23,933	40,427	16,494	40.8%	161,707
<i>Reticulation</i>		-		-	-	-	-		-
<i>Sewerage purification</i>		161,707		6,938	23,933	40,427	16,494	40.8%	161,707
Infrastructure - Other	-	1,000	-	-	-	250	250	100.0%	1,000
<i>Waste Management</i>		1,000		-	-	250	250	100.0%	1,000
<i>Transportation</i>		-		-	-	-	-		-
<i>Gas</i>		-		-	-	-	-		-
<i>Other</i>		-		-	-	-	-		-
Community	-	73,695	-	1,373	2,684	18,424	15,740	85.4%	73,695
Parks & gardens		38,013		1,021	1,930	9,503	7,574	79.7%	38,013
Sportsfields & stadia		12,709		351	665	3,177	2,512	79.1%	12,709
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		-		-	-	-	-		-
Recreational facilities		5,500		-	89	1,375	1,286	93.5%	5,500
Fire, safety & emergency		-		-	-	-	-		-
Security and policing		9,680		-	-	2,420	2,420	100.0%	9,680
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		-		-	-	-	-		-
Social rental housing		-		-	-	-	-		-
Other		7,793		-	-	1,948	1,948	100.0%	7,793
Heritage assets	-	-	-	-	-	-	-		-
Buildings		-		-	-	-	-		-
Other		-		-	-	-	-		-
Investment properties	-	20,099	-	-	-	5,025	5,025	100.0%	20,099
Housing development		-		-	-	-	-		-
Other		20,099		-	-	5,025	5,025	100.0%	20,099
Other assets	-	351,991	-	(2,817)	9,246	87,998	78,752	89.5%	351,991
General vehicles		82,518		(3,118)	6,859	20,629	13,771	66.8%	82,518
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		4,309		1	1	1,077	1,077	99.9%	4,309
Computers - hardware/equipment		3,900		-	-	975	975	100.0%	3,900
Furniture and other office equipment		14,830		49	49	3,708	3,658	98.7%	14,830
Abattoirs		-		-	-	-	-		-
Markets		-		-	-	-	-		-
Civic Land and Buildings		74,434		250	2,204	18,608	16,404	88.2%	74,434
Other Buildings		172,000		-	134	43,000	42,866	99.7%	172,000
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		-		-	-	-	-		-
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming		-		-	-	-	-		-
Other		-		-	-	-	-		-
Total Capital Expenditure on new assets	-	1,023,747	-	19,068	55,071	255,937	200,866	78.5%	1,023,747

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

Description	2013/14	Budget Year 2014/15							
	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	-	418,124	-	21,866	41,145	104,531	63,386	60.6%	418,124
Infrastructure - Road transport	-	66,995	-	7,861	14,276	16,749	2,473	14.8%	66,995
Roads, Pavements & Bridges	-	66,995	-	7,861	14,276	16,749	2,473	14.8%	66,995
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	112,410	-	618	1,627	28,102	26,476	94.2%	112,410
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	112,410	-	618	1,627	28,102	26,476	94.2%	112,410
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	150,974	-	9,123	16,937	37,744	20,807	55.1%	150,974
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	150,974	-	9,123	16,937	37,744	20,807	55.1%	150,974
Infrastructure - Sanitation	-	67,295	-	2,491	4,765	16,824	12,059	71.7%	67,295
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	67,295	-	2,491	4,765	16,824	12,059	71.7%	67,295
Infrastructure - Other	-	20,450	-	1,774	3,540	5,113	1,572	30.8%	20,450
Waste Management	-	19,850	-	1,774	3,540	4,963	1,422	28.7%	19,850
Transportation	-	500	-	-	-	125	125	100.0%	500
Gas	-	-	-	-	-	-	-	-	-
Other	-	100	-	-	-	25	25	100.0%	100
Community	-	8,900	-	-	-	2,225	2,225	100.0%	8,900
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	7,000	-	-	-	1,750	1,750	100.0%	7,000
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	1,900	-	-	-	475	475	100.0%	1,900
Heritage assets	-	320	-	-	-	80	80	100.0%	320
Buildings	-	-	-	-	-	-	-	-	-
Other	-	320	-	-	-	80	80	100.0%	320
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	18,372	-	143	2,776	4,593	1,817	39.6%	18,372
General vehicles	-	-	-	-	2,207	-	(2,207)	#DIV/0!	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	3,542	-	138	138	886	748	84.5%	3,542
Computers - hardware/equipment	-	2,630	-	-	-	658	658	100.0%	2,630
Furniture and other office equipment	-	3,900	-	5	432	975	543	55.7%	3,900
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	8,300	-	-	-	2,075	2,075	100.0%	8,300
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	445,716	-	22,008	43,921	111,429	67,508	60.6%	445,716

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

Description	2013/14	Budget Year 2014/15							
	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	-	288,630	-	14,811	25,133	72,158	47,024	65.2%	288,630
Infrastructure - Road transport	-	68,572	-	1,093	3,118	17,143	14,025	81.8%	68,572
<i>Roads, Pavements & Bridges</i>		68,572		1,093	3,118	17,143	14,025	81.8%	68,572
<i>Storm water</i>		-		-	-	-	-		-
Infrastructure - Electricity	-	144,122	-	6,533	13,913	36,031	22,118	61.4%	144,122
<i>Generation</i>		-		-	-	-	-		-
<i>Transmission & Reticulation</i>		104,323		6,533	13,913	26,081	12,168	46.7%	104,323
<i>Street Lighting</i>		39,799		-	-	9,950	9,950	100.0%	39,799
Infrastructure - Water	-	49,464	-	6,426	7,320	12,366	5,046	40.8%	49,464
<i>Dams & Reservoirs</i>		-		-	-	-	-		-
<i>Water purification</i>		-		-	-	-	-		-
<i>Reticulation</i>		49,464		6,426	7,320	12,366	5,046	40.8%	49,464
Infrastructure - Sanitation	-	15,568	-	753	776	3,892	3,116	80.1%	15,568
<i>Reticulation</i>		-		-	-	-	-		-
<i>Sewerage purification</i>		15,568		753	776	3,892	3,116	80.1%	15,568
Infrastructure - Other	-	10,905	-	7	7	2,726	2,719	99.7%	10,905
<i>Waste Management</i>		10,168		-	-	2,542	2,542	100.0%	10,168
<i>Transportation</i>		737		-	0	184	184	99.8%	737
<i>Gas</i>		-		-	-	-	-		-
<i>Other</i>		-		7	7	-	(7)	#DIV/0!	-
Community	-	14,391	-	989	1,012	3,598	2,586	71.9%	14,391
Parks & gardens		4,153		32	55	1,038	983	94.7%	4,153
Sportsfields & stadia		196		-	1	49	48	99.0%	196
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		495		-	-	124	124	100.0%	495
Recreational facilities		2,497		956	956	624	(332)	-53.2%	2,497
Fire, safety & emergency		24		-	-	6	6	100.0%	24
Security and policing		1,383		-	-	346	346	100.0%	1,383
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		2,503		-	-	626	626	100.0%	2,503
Social rental housing		-		-	-	-	-		-
Other		3,140		-	-	785	785	100.0%	3,140
Heritage assets	-	-	-	-	-	-	-		-
Buildings		-		-	-	-	-		-
Other		-		-	-	-	-		-
Investment properties	-	473	-	38	87	118	31	26.4%	473
Housing development		-		-	-	-	-		-
Other		473		38	87	118	31	26.4%	473
Other assets	-	115,774	-	4,695	6,909	28,943	22,035	76.1%	115,774
General vehicles		74,403		2,487	3,991	18,601	14,610	78.5%	74,403
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		2,059		18	42	515	472	91.8%	2,059
Computers - hardware/equipment		1,586		-	-	397	397	100.0%	1,586
Furniture and other office equipment		12,777		1,430	1,469	3,194	1,725	54.0%	12,777
Abattoirs		-		-	-	-	-		-
Markets		647		-	8	162	154	95.0%	647
Civic Land and Buildings		22,691		681	1,297	5,673	4,376	77.1%	22,691
Other Buildings		1,433		74	75	358	283	79.0%	1,433
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		178		5	26	44	18	40.9%	178
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming		-		-	-	-	-		-
Other		-		-	-	-	-		-
Total Repairs and Maintenance Expenditure	-	419,268	-	20,533	33,141	104,817	71,676	68.4%	419,268