

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 JANUARY 2014 (MONTHLY BUDGET STATEMENT) – 2013/14 FINANCIAL YEAR

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

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

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

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

3. REPORT FOR THE PERIOD ENDING 31 JANUARY 2014

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

The financial results **for the period ended 31 January 2014** are summarised as follows:

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

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

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		568,524		81,768	582,279	331,620	250,659	76%	568,524
Property rates - penalties & collection charges		-				-	-		-
Service charges - electricity revenue		2,102,657		135,000	1,128,774	1,226,480	(97,706)	-8%	2,102,657
Service charges - water revenue		589,873		59,051	353,162	344,073	9,089	3%	589,873
Service charges - sanitation revenue		143,043		17,481	120,195	83,437	36,758	44%	143,043
Service charges - refuse revenue		97,396		9,121	66,034	56,811	9,224	16%	97,396
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		25,908		1,568	8,223	15,112	(6,889)	-46%	25,908
Interest earned - external investments		177,902		15,034	89,383	103,770	(14,387)	-14%	177,902
Interest earned - outstanding debtors		146,843		12,831	84,393	85,654	(1,261)	-1%	146,843
Dividends received		-		-	-	-	-		-
Fines		13,208		1,222	5,306	7,704	(2,398)	-31%	13,208
Licences and permits		843		27	271	492	(221)	-45%	843
Agency services		3,631		-	-	2,118	(2,118)	-100%	3,631
Transfers recognised - operational		654,372		(5,000)	468,673	381,695	86,978	23%	654,372
Other revenue		970,388		30,873	428,565	566,027	(137,463)	-24%	970,388
Gains on disposal of PPE		900		-	-	525	(525)	-100%	900
	-	5,495,487	-	358,976	3,335,258	3,205,517	129,741	4%	5,495,487
Total Revenue (excluding capital transfers and contributions)									
Expenditure By Type									
Employee related costs		1,191,122		95,404	631,843	694,781	(62,939)	-9%	1,191,122
Remuneration of councillors		49,886		3,720	26,798	29,099	(2,301)	-8%	49,886
Debt impairment		260,837		21,736	152,155	152,146	9	0%	260,837
Depreciation & asset impairment		449,583		37,465	262,257	262,242	15	0%	449,583
Finance charges		200,445		13,197	90,348	116,919	(26,571)	-23%	200,445
Bulk purchases		1,602,367		103,056	937,369	934,661	2,708	0%	1,602,367
Other materials		309,900		22,538	124,646	180,765	(56,118)	-31%	309,900
Contracted services		303,081		12,049	150,353	176,787	(26,434)	-15%	303,081
Transfers and grants		121,889		535	51,962	71,098	(19,136)	-27%	121,889
Other expenditure		879,363		42,217	368,099	512,933	(144,833)	-28%	879,363
Loss on disposal of PPE		-		-	-	-	-		-
	-	5,368,473	-	351,918	2,795,829	3,131,430	(335,601)	-11%	5,368,473
Total Expenditure									
Surplus/(Deficit)	-	127,014	-	7,059	539,429	74,087	465,342	628%	127,014
Transfers recognised - capital		686,388		-	-	400,370	(400,370)	-100%	686,388
Contributions recognised - capital		11,888		-	-	6,934	(6,934)	-100%	11,888
Contributed assets		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	825,290	-	7,059	539,429	481,392			825,290
Taxation							-		
Surplus/(Deficit) after taxation	-	825,290	-	7,059	539,429	481,392			825,290
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	-	825,290	-	7,059	539,429	481,392			825,290
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	-	825,290	-	7,059	539,429	481,392			825,290

The major revenue variances against the budget are:

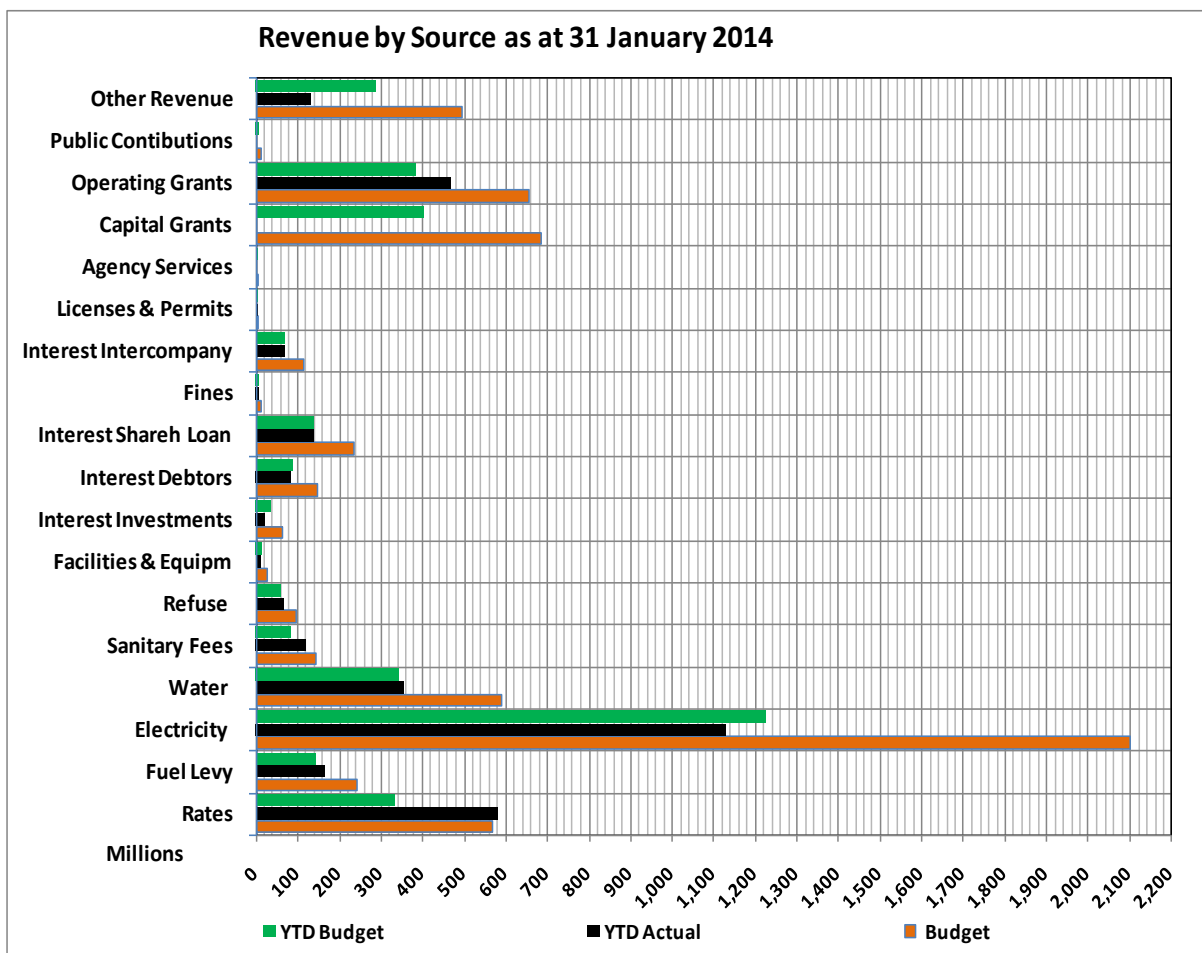
- Property rates – Favourable variance of R250.659 million due to the higher property values following implementation of the new valuation roll as of 1 July 2013 and the outstanding finalization of the objection process thereof;
- Electricity revenue – Unfavourable variance of R97.706 million due to lower actual sales than budgeted, less electricity billed and sold for the period;
- Water revenue - Favourable variance of R9.089 million due to a decrease in billing (seasonal fluctuation), less water billed for the period, which has been cushioned by the outstanding processing of revenue foregone expenditure due to indigent beneficiaries;
- Services charges – Sanitation revenue - Favourable variance of R36.758 million mainly as a result of outstanding processing of revenue foregone expenditure due to indigent beneficiaries and the implementation of the new valuation roll – objections not finalised;
- Services charges – Refuse revenue - Favourable variance of R9.224 million due to increased collection of trade waste removal and outstanding processing of revenue foregone expenditure due to indigent beneficiaries;
- Interest earned – External investments – Unfavourable variance of R14.387 million due to the over-estimation on the interest revenue and lower investment balances;
- Government Grants and subsidies – Operating (R86.978 million) favourable due to the equitable share and fuel levy received in advance;
- Other revenue (R137.463 million) unfavourable due to under collection on various revenue items, non-cash items and GRAP issues only accounted for when finalising the financial statements and

- Transfers recognised – Capital: R400.370 million unfavourable due the fact that most of the capital expenditure projects are work in progress and the non recognition of capital grants for the period, effected only at the end of the financial year.

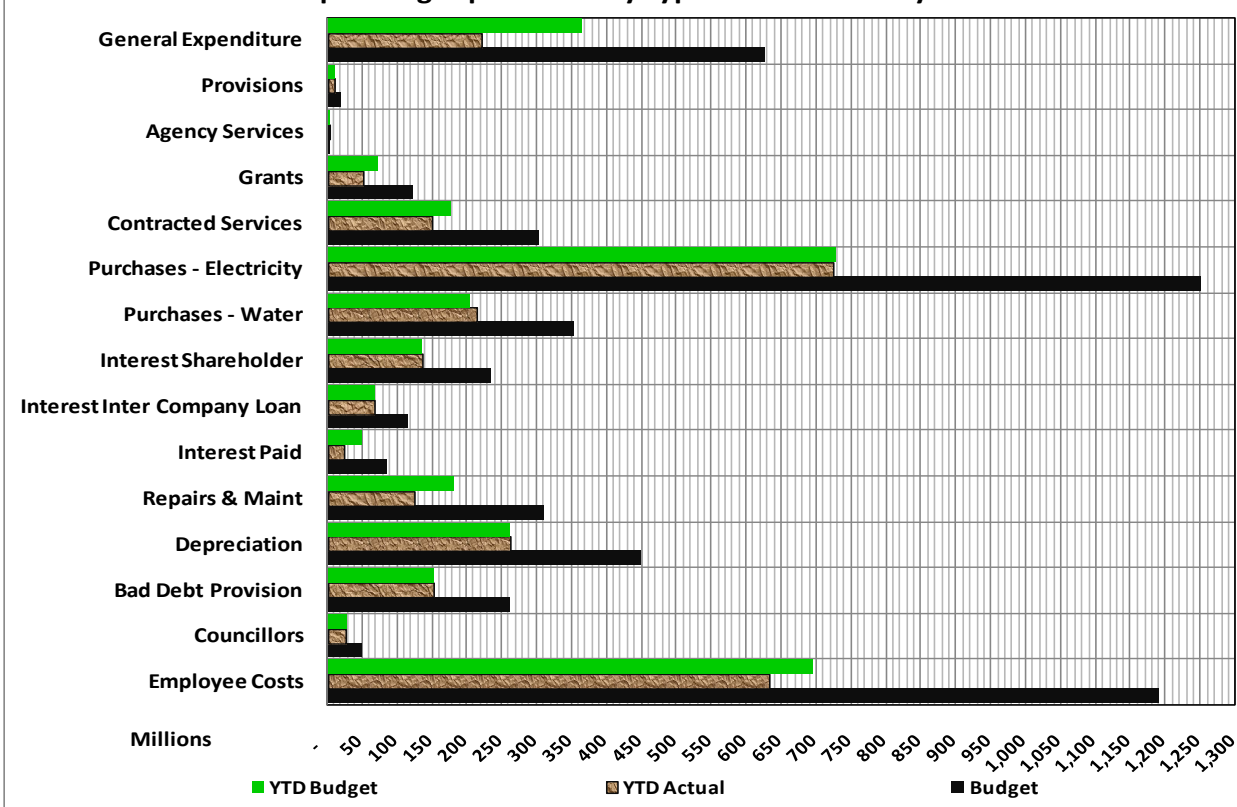
The major operating expenditure variances against budget are:

- Employee related costs – Favourable variance of R62.939 million due to unfilled vacancies;
- Debt impairment – On target;
- Depreciation – On target;
- Finance charges – Favourable variance of R26.571 million, mainly due to non- accrual of finance leases charges and DBSA loan not fully taken up;
- Bulk purchases (R2.708 million) unfavourable due to seasonal fluctuation and outstanding electricity account;
- Other materials (R56.118 million) favourable due to under-spending;
- Contracted services (R26.434 million) favourable due to cost containment measures and under spending;
- Transfers and grants (R19.136 million) favourable due to grants not yet paid over to the entity and the non-recognition of it and
- Other expenditure (R144.833 million) favourable due to under spending, GRAP and non-cash issues only accounted for at year end.

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



Operating Expenditure by Type as at 31 January 2014

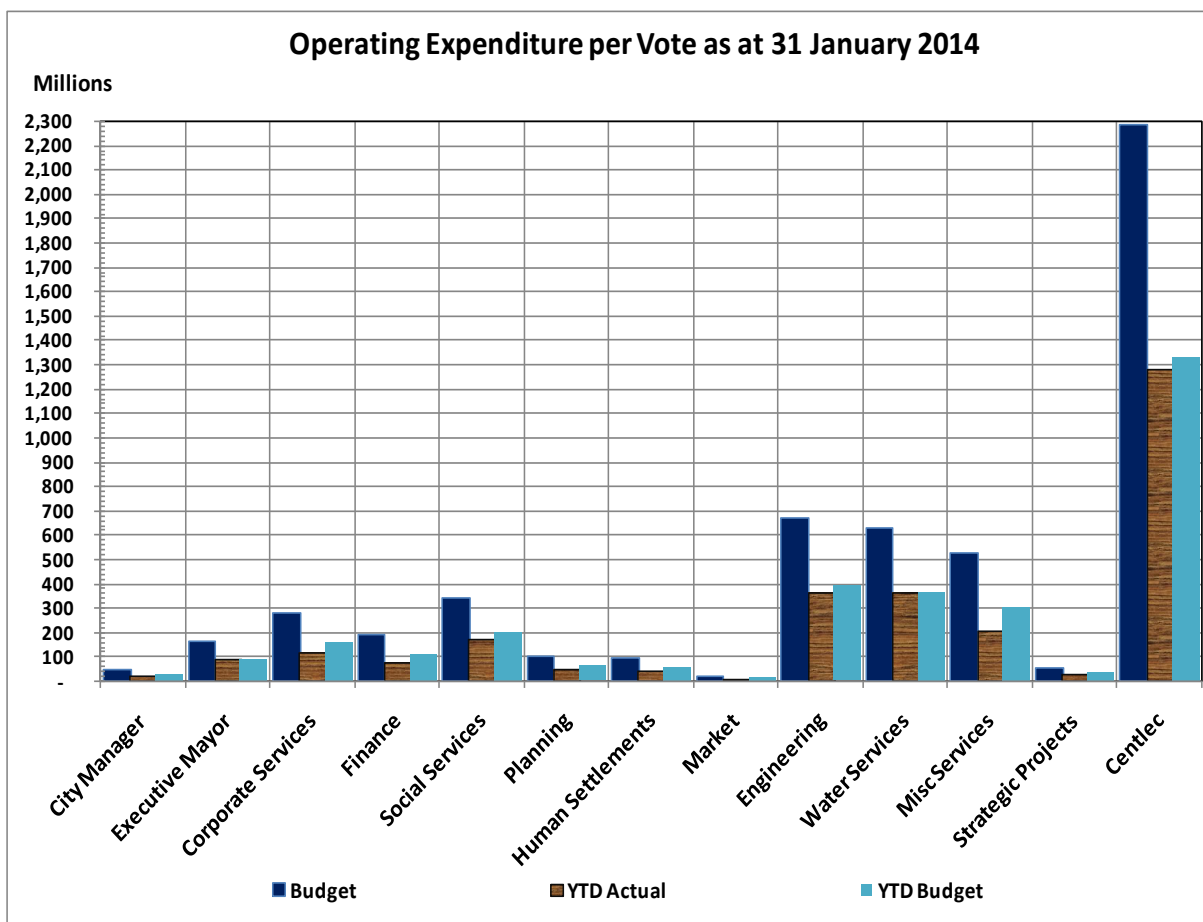
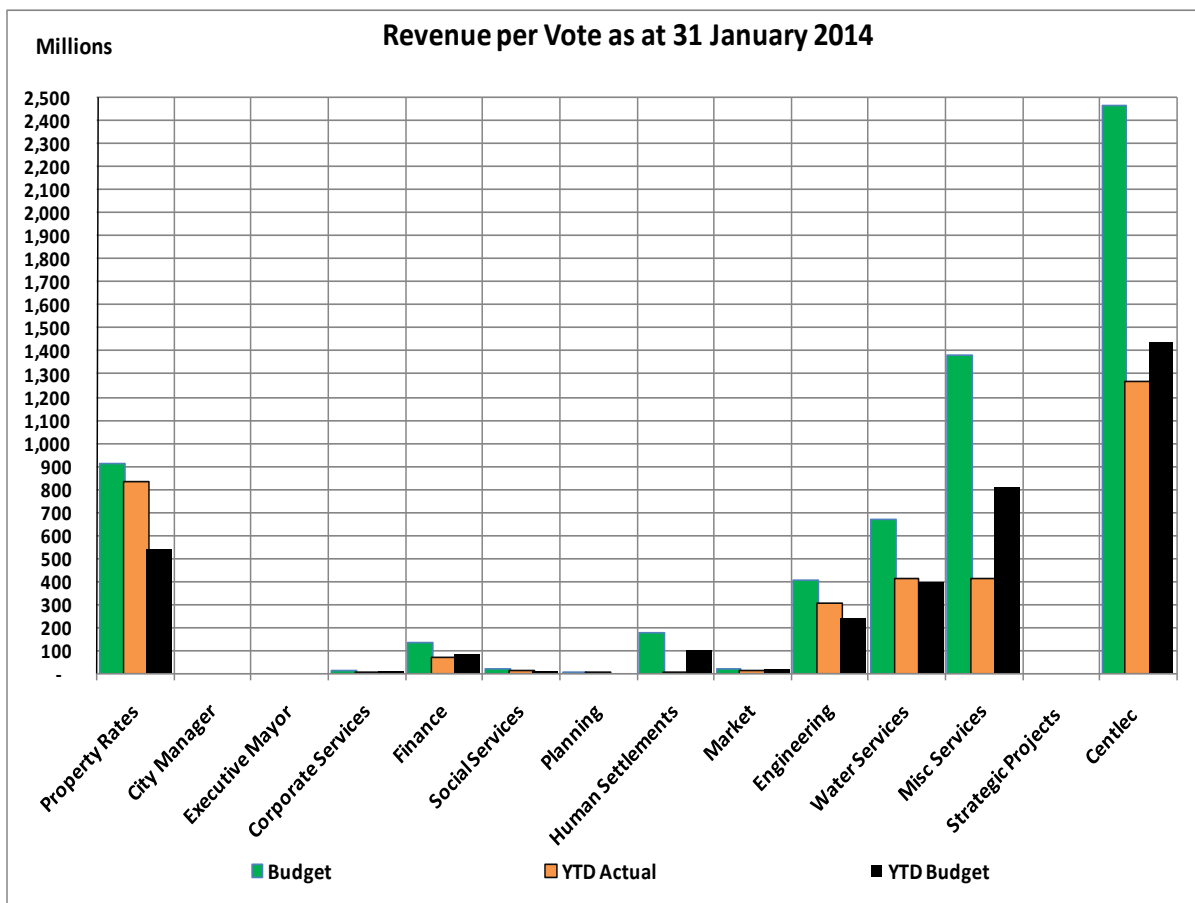


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	0	-	0	#DIV/0!	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	11,512	-	410	2,791	6,715	(3,923)	-58.4%	11,512
Vote 4 - Finance	-	1,042,442	-	92,035	902,687	608,056	294,631	48.5%	1,042,442
Vote 5 - Social Services	-	15,575	-	1,843	10,106	9,085	1,021	11.2%	15,575
Vote 6 - Planning	-	5,910	-	354	4,265	3,448	818	23.7%	5,910
Vote 7 - Human Settlement and Housing	-	175,611	-	916	5,509	102,434	(96,925)	-94.6%	175,611
Vote 8 - Fresh Produce Market	-	19,143	-	3,907	12,599	11,166	1,433	12.8%	19,143
Vote 9 - Engineering Services	-	405,548	-	27,224	305,227	236,556	68,671	29.0%	405,548
Vote 10 - Water Services	-	668,129	-	59,194	410,553	389,719	20,834	5.3%	668,129
Vote 11 - Miscellaneous Services	-	1,383,899	-	27,012	412,144	807,228	(395,084)	-48.9%	1,383,899
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,465,995	-	146,081	1,269,376	1,438,415	(169,039)	-11.8%	2,465,995
	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	-	6,193,763	-	358,976	3,335,258	3,612,822	(277,563)	-7.7%	6,193,763
Expenditure by Vote									
Vote 1 - City Manager	-	47,514	-	3,829	20,762	27,715	(6,953)	-25.1%	47,514
Vote 2 - Executive Mayor	-	157,524	-	11,118	86,478	91,884	(5,406)	-5.9%	157,524
Vote 3 - Corporate Services	-	273,911	-	15,822	118,433	159,772	(41,339)	-25.9%	273,911
Vote 4 - Finance	-	187,575	-	9,945	73,300	109,413	(36,113)	-33.0%	187,575
Vote 5 - Social Services	-	340,418	-	27,092	170,883	198,566	(27,683)	-13.9%	340,418
Vote 6 - Planning	-	100,934	-	4,119	48,689	58,875	(10,186)	-17.3%	100,934
Vote 7 - Human Settlement and Housing	-	94,279	-	5,752	41,338	54,993	(13,655)	-24.8%	94,279
Vote 8 - Fresh Produce Market	-	18,428	-	1,150	9,446	10,749	(1,303)	-12.1%	18,428
Vote 9 - Engineering Services	-	668,370	-	48,476	361,023	389,861	(28,838)	-7.4%	668,370
Vote 10 - Water Services	-	623,746	-	60,103	360,649	363,831	(3,182)	-0.9%	623,746
Vote 11 - Miscellaneous Services	-	520,734	-	20,180	203,048	303,744	(100,696)	-33.2%	520,734
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	54,562	-	(1,505)	24,196	31,826	(7,630)	-24.0%	54,562
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,280,477	-	145,837	1,277,585	1,330,202	(52,617)	-4.0%	2,280,477
	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	-	5,368,473	-	351,918	2,795,829	3,131,430	(335,601)	-10.7%	5,368,473
Surplus/ (Deficit) for the year	-	825,290	-	7,059	539,429	481,392	58,038	12.1%	825,290

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



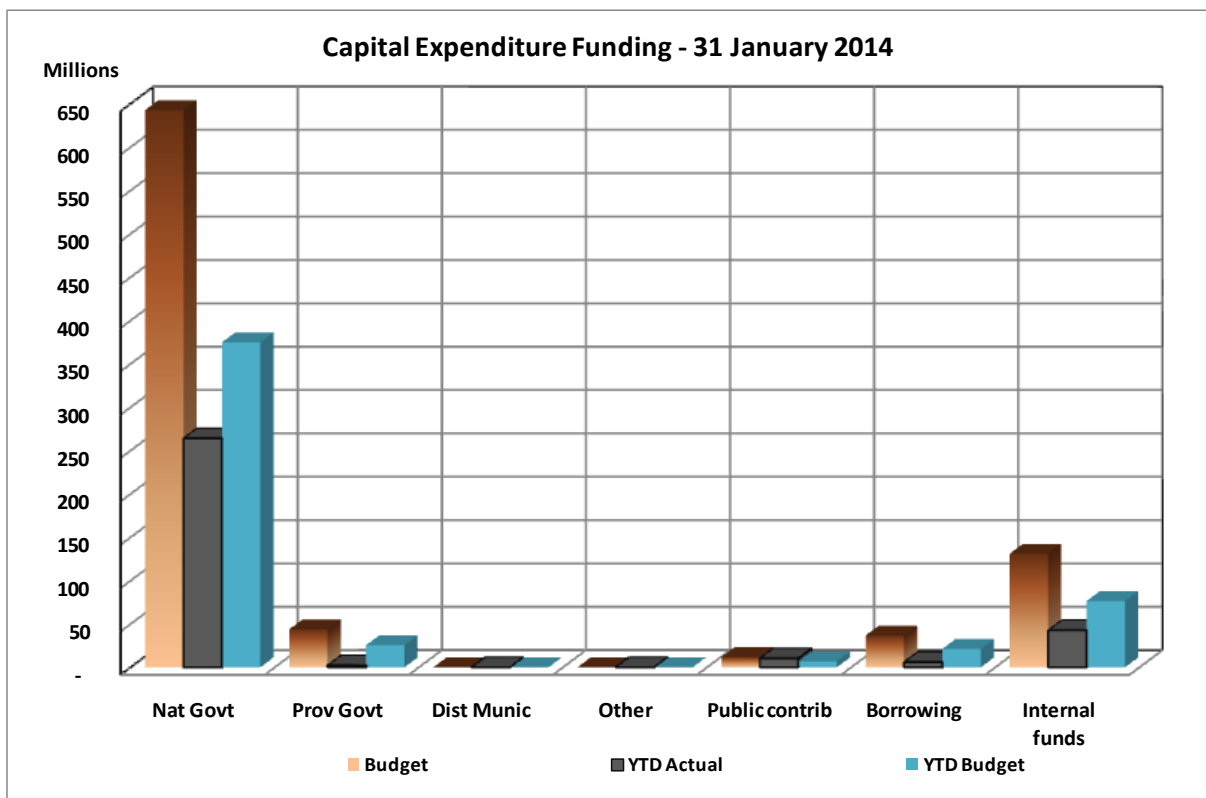
Capital expenditure report (Annexure B – Table C5)

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 to date is **64.50%** (R325.819 million) on the year to date target of R505.131 million). For the period we have only spent **37.62%** of the allocated budget, as against a target of **58.33%**. The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Budget 2013/14 R'000	YTD Budget Jan 2014 R'000	YTD Actual Jan 2014 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	865 989	505 131	325 819	(179 312)
Capital Financing				
National Government	642 615	374 837	264 166	(110 672)
Provincial Government	43 773	125 533	2 301	(23 231)
District Municipality	0	0	0	0
Other transfers and Grants	0	0	20	20
Public Contributions	11 888	6 934	10 415	3 481
Borrowing	36 684	21 398	6 160	(15 237)
Internally Generated Funds	131 028	76 429	42 756	(33 673)
Financing Total	865 989	505 131	325 819	(179 312)

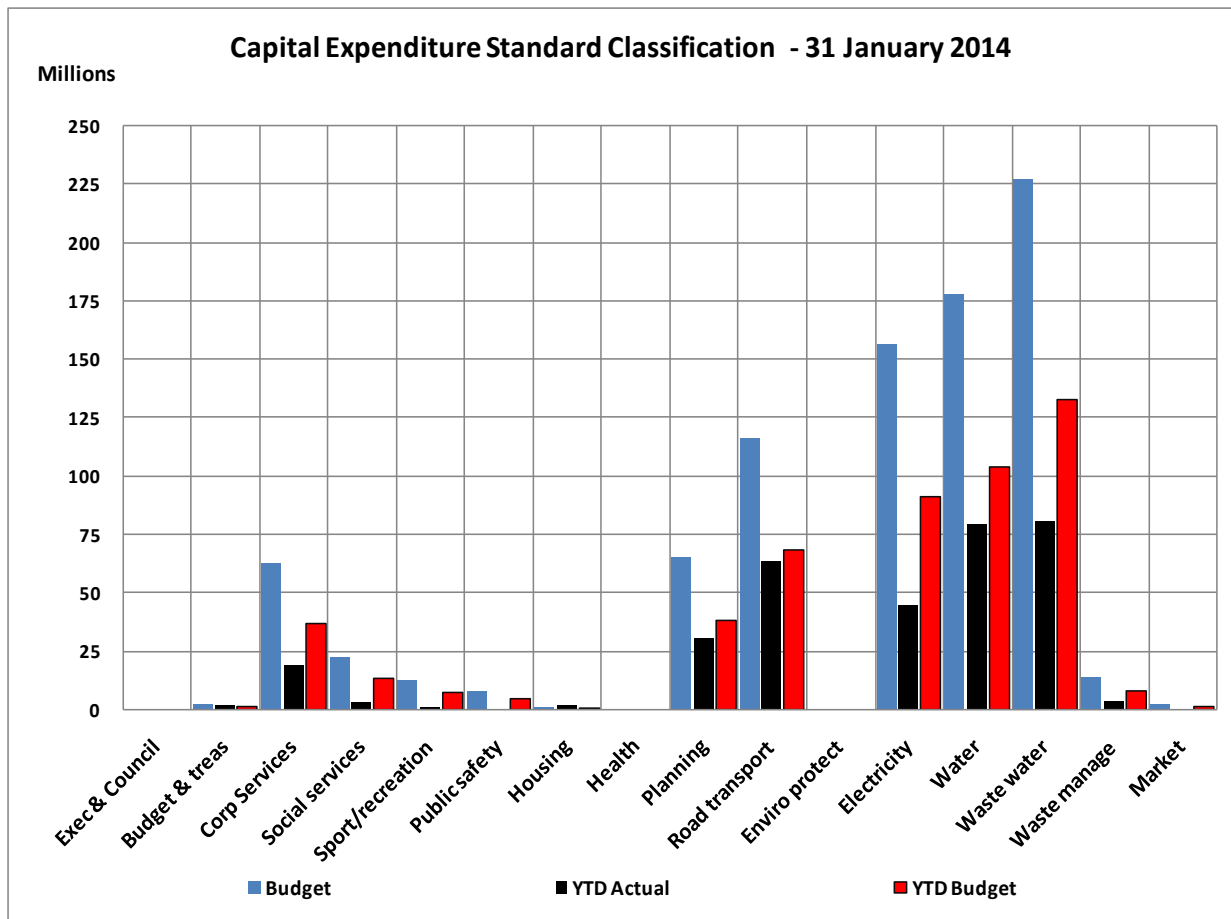
The following chart indicates the capital expenditure financing.



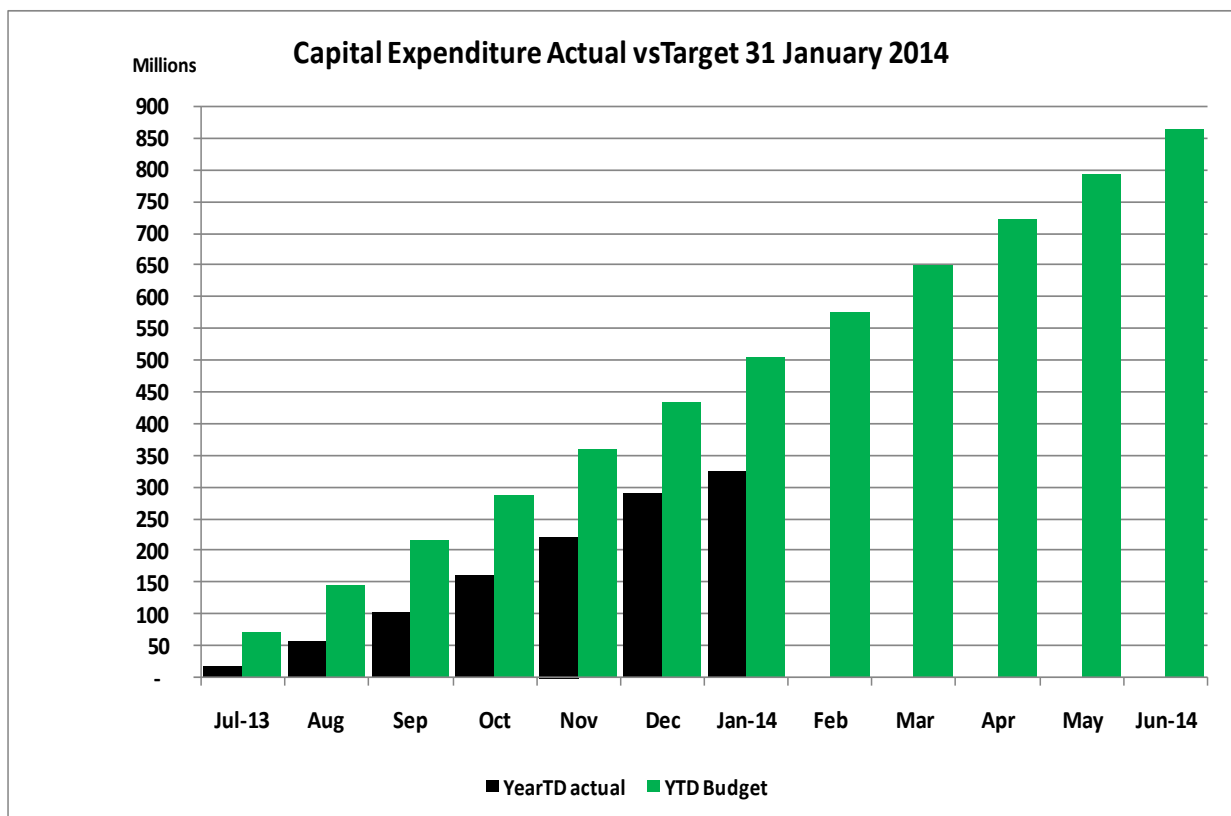
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Economic and environmental services	(R12.595 million less than budget target)
Electricity	(R46.887 million less than budget target)
Waste water management	(R51.952 million less than budget target)
Waste management	(R4.758 million less than budget target)
Water	(R24.607 million less than budget target)
Community and public safety	(R19.984 million less than budget target)
Governance and administration	(R17.536 million less than budget target)

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



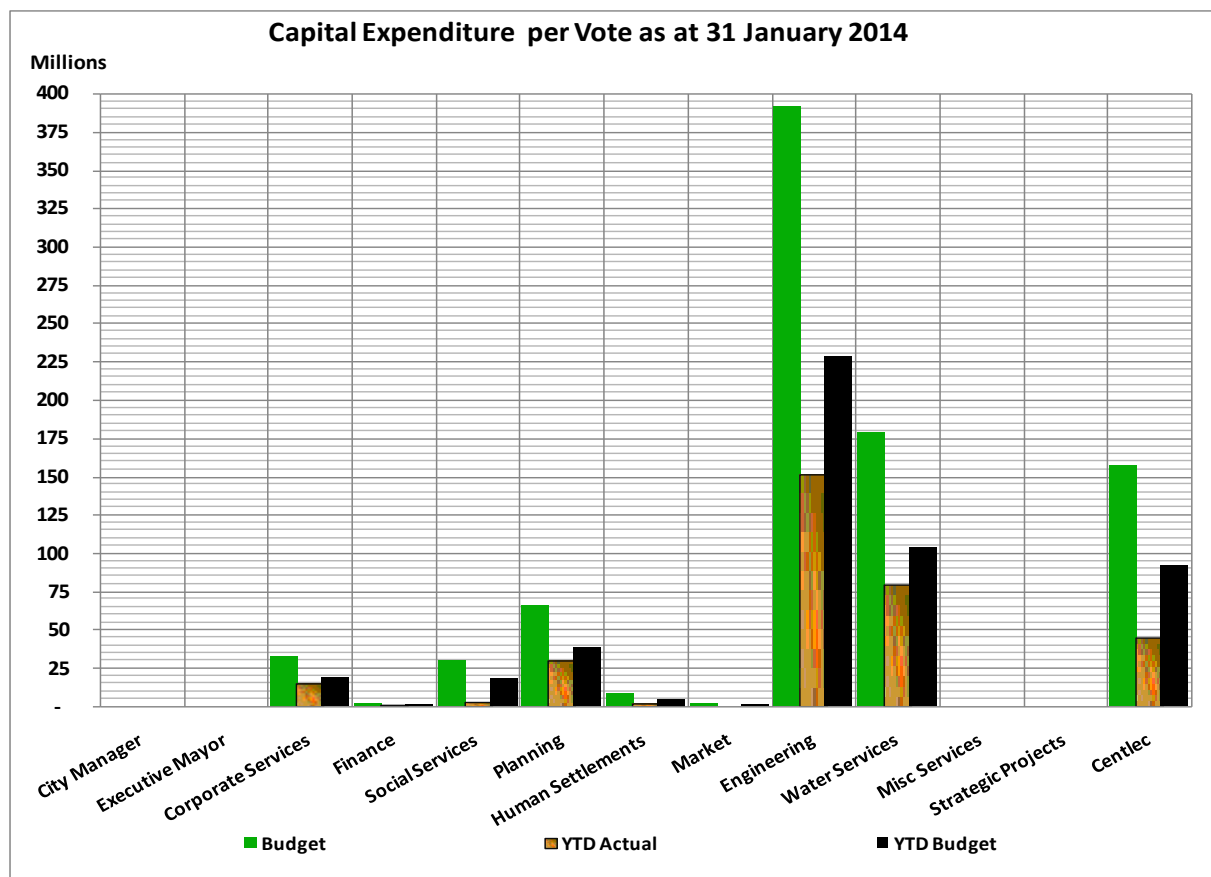
The following chart compares the year to date actual expenditure with the year to date budget (target).



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

Capital Expenditure per Vote	Budget	YTD Actual	YTD Budget	Percentage
City Manager	-	-	-	0.00%
Executive Mayor	-	-	-	0.00%
Corporate Services	32,584,540	14,570,269	19,006,562	44.72%
Finance	2,000,000	1,309,707	1,166,600	65.49%
Social Services	29,784,000	2,416,612	17,373,007	8.11%
Planning	65,245,000	30,139,767	38,057,409	46.19%
Human Settlements	8,500,000	1,664,790	4,958,050	19.59%
Market	1,700,000	-	991,610	0.00%
Engineering	391,198,457	151,820,372	228,186,060	38.81%
Water Services	178,388,347	79,446,578	104,053,923	44.54%
Misc Services	-	-	-	0.00%
Strategic Projects	-	-	-	0.00%
Centlec	156,588,364	44,451,236	91,337,993	28.39%
	865,988,708	325,819,330	505,131,213	37.62%

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



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

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

The CFS report for the period ending 31 January 2014 indicates a closing balance (cash and cash equivalents) of **R989.162** million which comprises of the following:

- Bank balance and cash R12.271 million (Mangaung)
- Bank balance and cash R24.482 million (Centlec)
- Bank balance and cash R2.700 million (Market)
- Investment deposits R549.489 million (Mangaung)
- Investment deposits R400.220 million (Centlec)

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

Under the cash flow from operating activities category:

- Ratepayers and other reflect a year to date amount of **R2 422.04 million (R31.769 million unfavourable variance)** compared to a year to date target of **R2 453.783 million (an under collection of R31.769 million for the period)**;
- Operating grants and subsidies show a year to date amount of **R482.396 million** compared to a year to date target of **R3381.695 million (R100.701 million favourable variance)** due to the equitable share and fuel levy received in advance and
- Capital grants and subsidies show a year to date amount of **R452.594 million** compared to a year to date target of **R400.373 million (R92.224 million favourable variance)** due to the Urban Settlements Development Grant received in advance.

With regard to payments:

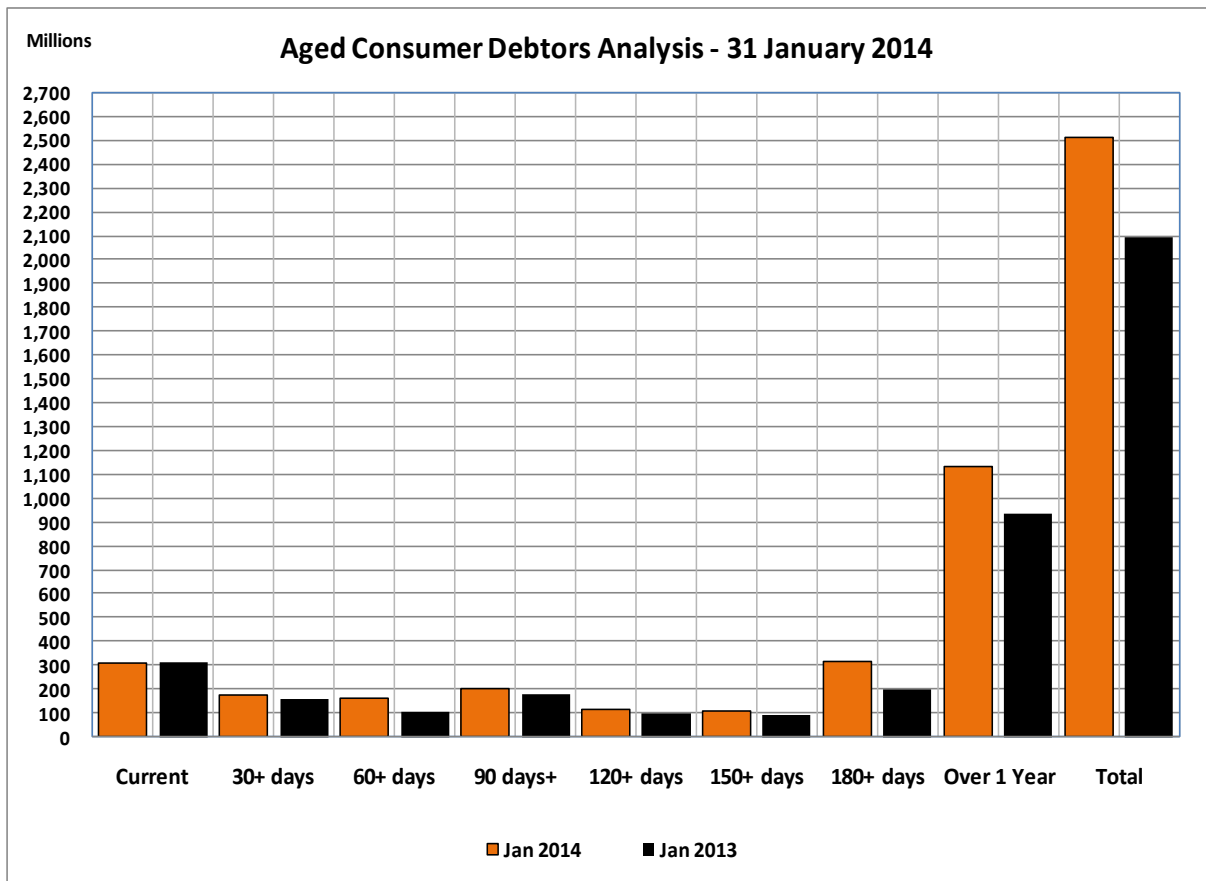
- Suppliers and employee payments indicate a year to date amount of **R2 416.986 million (R316.898 million favourable variance)** compared to a target of **R2 733.884 million** due to under spending during the period;
- Capital payments indicate a year to date amount of **R402.745 million (R1.360 million favourable variance)** compared to a target of **R404.105 million**.
- Increase in non-current investments – Centlec has made investments to the value of R182.245 million for longer than three months, which was not budgeted for.

Outstanding Debtors report (Annexure B – Table SC3)

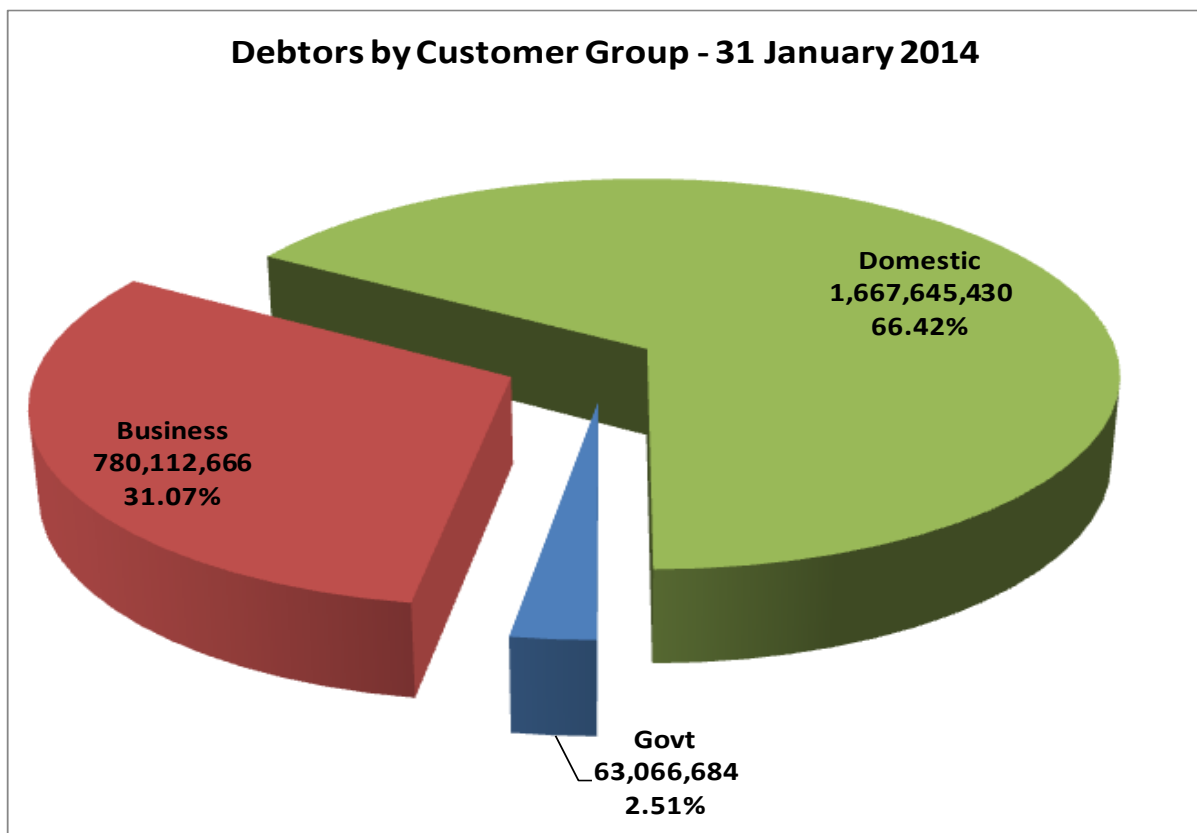
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The net debtors balance is **R2 510.825 million** (December 2013 – R2 431.230 million) after excluding R154.053 million (December 2013 – R149.707 million) for electricity owed to Centlec and R7.962 million (December 2013 – R6.216 million) for other departmental charges.

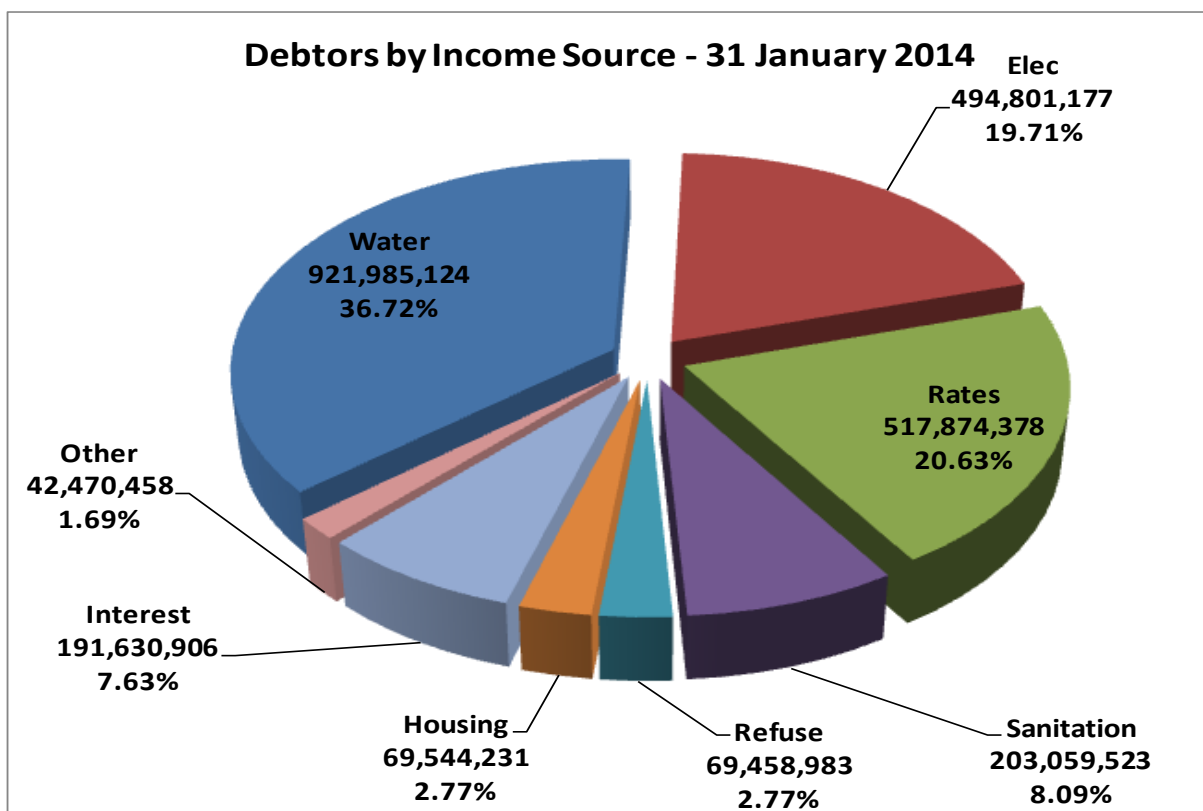
The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of R1 176.720 million (R1 069.983 million – January 2013) is outstanding in this category, with R836.983 million attributable to households, an increase of R22.285 million from the balance of R814.698 million in January 2013.



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



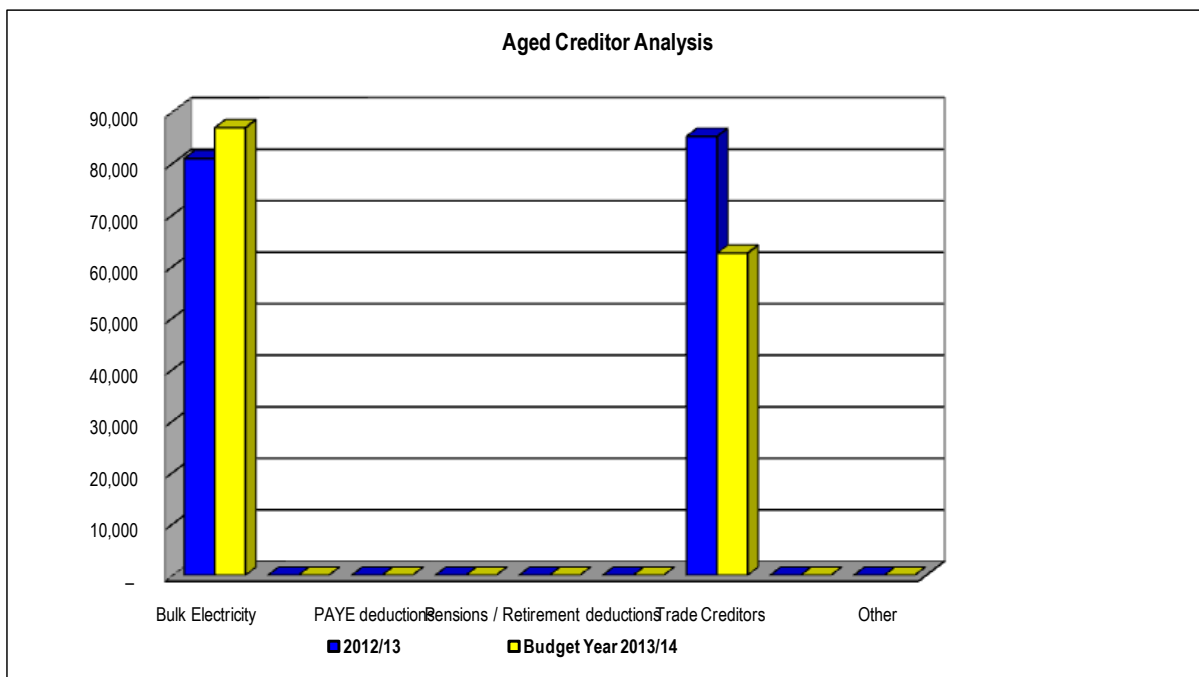
The following chart indicates the outstanding debtors by income source (excluding electricity owned to Centlec and other departmental charges as explained above).



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 R149.364 million compared to an amount of R166.010 million in December 2013. The net decrease is in trade creditors that decreased with R22.684 million and electricity that increased with R5.598 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 **R949.709** million as at 31 January 2014 against **R910.340** million at 31 December 2013.

4. FINANCIAL IMPLICATIONS

The report for the period ending 31 January 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 January 2014 the operating revenue (excluding capital grants) and expenditure actual represented **53.85%** and **52.08%**, respectively of the annual budget. The outcome reflects a variance of **4.48%** (unfavourable) and **6.25%** (favourable) respectively, when compared to the target of **58.33%**. However, considering the under collection of debtors, outstanding creditors and under spending on capital projects and operating expenditure and the equitable share and fuel levy received in advance, expenditure has to be restrained to ensure a positive cash flow

The actual year to date capital expenditure until 31 January 2014 represents only **37.62%** when compared to the benchmark projection of **58.33%**, a variance of **20.71%** for the year. There is thus a need to aggressively accelerate spending to get to an acceptable spending level of at least 90% performance level at the end of June 2014.

5. KEY JANUARY 2014 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

- Human Resources
Not applicable.
- Finances (budget and value for money)

This report is an overview of the financial results for the period ended 31 January 2014, as well as any Operating and Capital Budget variances.

- Constitution and legal factors

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

- Communication
In compliance to legislative requirements (Section 71 of the MFMA) this document is provided to all stakeholders by placing it on the Mangaung website.
- Previous Mayoral Committee Resolutions
Not applicable.

9. CONCLUSION

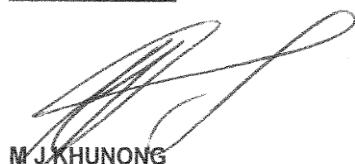
This report is in compliance of Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars.

RECOMMENDED

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the period ending 31 January 2014 and
2. In order to comply with Section 71(4) of the MFMA, the Accounting Officer ensure that this statement be submitted to National Treasury and the Provincial Treasury, in both a signed document format and in electronic format.

PREPARED BY:


M J KHUNONG
GENERAL MANAGER
FINANCIAL MANAGEMENT

DATE: 2014/02/11

SUBMITTED BY:


E M MOHLAHO
CHIEF FINANCIAL OFFICER

DATE: 2014/02/11

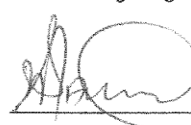
City Manager's quality certification

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

- the monthly report on the implementation of the budget and financial state affairs of the municipality for the period ending **31 January 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: 12/02/14

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 January 2014 the reports were submitted on 12 February 2014. These reports are:

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

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

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 7 February 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

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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:		Secretary/PA to the Speaker:	
Name	Mr M A Siyonzana	Name	Me S B Mncube
Telephone number	051 405 8007	Telephone number	051 405 8640
Cell number	082 821 9300	Cell number	082 578 1378
Fax number	051 405 8676	Fax number	051 405 8971
E-mail address	mxolisi.siyonzana@mangaung.co.za	E-mail address	bonga.mncube@mangaung.co.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	Mr T M Manyoni	Name	N Ndimande
Telephone number	051 405 8015	Telephone number	051 405 8015
Cell number	082 334 0919	Cell number	072 610 4792
Fax number	051 405 8663	Fax number	051 405 8663
E-mail address	thabo.manyoni@mangaung.co.za	E-mail address	nhlanhla.ndimande@mangaung.co.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
Name	Ms C Rampai	Name	Ms B A Lefela
Telephone number	051 405 8640	Telephone number	051 405 8667
Cell number	083 459 2027	Cell number	083 354 9750
Fax number	051 405 8971	Fax number	051 405 8676
E-mail address	constance.rampai@mangaung.co.za	E-mail address	dirontsho.lefela@mangaung.co.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
Name	Me S M Mazibuko	Name	Sonnet S Piechaczek
Telephone number	051 405 8621	Telephone number	051 405 8621
Cell number	082 467 9235	Cell number	082 925 5331
Fax number	051 405 8741	Fax number	051 405 8101
E-mail address	sibongile.mazibuko@mangaung.co.za	E-mail address	sonnet.piechczek@mangaung.co.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	Mr E M Mohlahlo	Name	Me Petunia Ramagaga
Telephone number	051 405 8625	Telephone number	051 405 8627
Cell number	082 413 6113	Cell number	073 032 5856
Fax number	051 405 8787	Fax number	051 405 8787
E-mail address	ernest.mohlahlo@mangaung.co.za	E-mail address	Petunia.Ramagaga@mangaung.co.za
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		

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M07 January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	568,524	-	81,768	582,279	331,620	250,659	76%	568,524
Service charges	-	2,932,968	-	220,654	1,668,165	1,710,800	(42,635)	-2%	2,932,968
Investment revenue	-	177,902	-	15,034	89,383	103,770	(14,387)	-14%	324,745
Transfers recognised - operational	-	654,372	-	(5,000)	468,673	381,695	86,978	23%	654,372
Other own revenue	-	1,161,721	-	46,521	526,758	677,632	(150,874)	-22%	1,161,721
Total Revenue (excluding capital transfers and contributions)	-	5,495,487	-	358,976	3,335,258	3,205,517	129,741	4%	5,642,330
Employee costs	-	1,191,122	-	95,404	631,843	694,781	(62,939)	-9%	1,191,122
Remuneration of Councillors	-	49,886	-	3,720	26,798	29,099	(2,301)	-8%	49,886
Depreciation & asset impairment	-	449,583	-	37,465	262,257	262,242	15	0%	449,583
Finance charges	-	200,445	-	13,197	90,348	116,919	(26,571)	-23%	200,445
Materials and bulk purchases	-	1,912,267	-	125,594	1,062,015	1,115,425	(53,411)	-5%	1,912,267
Transfers and grants	-	121,889	-	535	51,962	71,098	(19,136)	-27%	121,889
Other expenditure	-	1,443,281	-	76,002	670,607	841,866	(171,259)	-20%	1,443,281
Total Expenditure	-	5,368,473	-	351,918	2,795,829	3,131,430	(335,601)	-11%	5,368,473
Surplus/(Deficit)	-	127,014	-	7,059	539,429	74,087	465,342	628%	273,857
Transfers recognised - capital	-	686,388	-	-	-	400,370	(400,370)	-100%	686,388
Contributions & Contributed assets	-	11,888	-	-	-	6,934	(6,934)	-100%	11,888
Surplus/(Deficit) after capital transfers & contributions	-	825,290	-	7,059	539,429	481,392	58,038	12%	972,133
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	825,290	-	7,059	539,429	481,392	58,038	12%	972,133
Capital expenditure & funds sources									
Capital expenditure	-	865,989	-	35,707	325,819	505,131	(179,312)	-35%	865,989
Capital transfers recognised	-	686,388	-	24,959	266,487	400,370	(133,883)	-33%	686,388
Public contributions & donations	-	11,888	-	452	10,415	6,934	3,481	50%	11,888
Borrowing	-	36,684	-	2,742	6,160	21,398	(15,237)	-71%	36,684
Internally generated funds	-	131,028	-	7,554	42,756	76,429	(33,673)	-44%	131,028
Total sources of capital funds	-	865,989	-	35,707	325,819	505,131	(179,312)	-35%	865,989
Financial position									
Total current assets	-	1,387,339	-		2,474,739				1,387,339
Total non current assets	-	11,378,649	-		12,919,103				11,378,649
Total current liabilities	-	1,122,823	-		1,560,877				1,122,823
Total non current liabilities	-	907,937	-		1,051,995				907,937
Community wealth/Equity	-	10,735,228	-		12,780,971				10,735,228
Cash flows									
Net cash from (used) operating	-	855,628	-	55,579	945,305	499,088	446,218	89%	855,628
Net cash from (used) investing	-	(637,790)	-	(41,058)	(584,989)	(372,023)	(212,966)	57%	(637,790)
Net cash from (used) financing	-	11,394	-	(304)	18,512	6,646	11,866	179%	11,394
Cash/cash equivalents at the month/year end	-	652,748	-	-	989,162	557,227	431,934	78%	839,564
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	314,009	182,629	166,056	211,875	126,262	112,200	383,088	1,176,720	2,672,839
Creditors Age Analysis									
Total Creditors	110,031	20,263	4,375	14,696	-	-	-	-	149,364

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M07 January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
Governance and administration	-	2,598,325	-	119,878	1,320,700	1,515,603	(194,903)	-13%	2,598,325
Executive and council	-	1,553	-	-	877	906	(29)	-3%	1,553
Budget and treasury office	-	2,424,788	-	119,047	1,314,831	1,414,379	(99,548)	-7%	2,424,788
Corporate services	-	171,984	-	831	4,991	100,318	(95,327)	-95%	171,984
Community and public safety	-	40,697	-	2,253	12,911	23,739	(10,827)	-46%	40,697
Community and social services	-	5,071	-	382	2,932	2,958	(26)	-1%	5,071
Sport and recreation	-	584	-	71	436	340	95	28%	584
Public safety	-	19,732	-	1,304	6,231	11,510	(5,279)	-46%	19,732
Housing	-	14,972	-	496	3,309	8,733	(5,424)	-62%	14,972
Health	-	338	-	-	4	197	(193)	-98%	338
Economic and environmental services	-	8,275	-	405	3,828	4,827	(999)	-21%	8,275
Planning and development	-	5,910	-	354	3,388	3,448	(60)	-2%	5,910
Road transport	-	2,172	-	43	374	1,267	(893)	-70%	2,172
Environmental protection	-	193	-	8	66	113	(46)	-41%	193
Trading services	-	3,526,949	-	232,499	1,984,989	2,057,269	(72,281)	-4%	3,526,949
Electricity	-	2,454,613	-	146,081	1,269,208	1,431,776	(162,567)	-11%	2,454,613
Water	-	668,129	-	59,194	410,553	389,719	20,834	5%	668,129
Waste water management	-	213,496	-	18,094	171,748	124,532	47,216	38%	213,496
Waste management	-	190,712	-	9,130	133,479	111,242	22,237	20%	190,712
Other	-	19,516	-	3,941	12,830	11,384	1,447	13%	19,516
Total Revenue - Standard	-	6,193,763	-	358,976	3,335,258	3,612,822	(277,563)	-8%	6,193,763
Expenditure - Standard									
Governance and administration	-	1,293,073	-	66,663	580,870	754,250	(173,379)	-23%	1,293,073
Executive and council	-	271,778	-	14,920	138,862	158,528	(19,666)	-12%	271,778
Budget and treasury office	-	699,132	-	28,978	271,185	407,804	(136,619)	-34%	699,132
Corporate services	-	322,163	-	22,765	170,823	187,918	(17,095)	-9%	322,163
Community and public safety	-	428,360	-	31,617	210,862	249,862	(39,000)	-16%	428,360
Community and social services	-	122,786	-	8,364	60,537	71,621	(11,084)	-15%	122,786
Sport and recreation	-	42,672	-	2,117	15,007	24,890	(9,884)	-40%	42,672
Public safety	-	190,498	-	16,379	99,255	111,117	(11,862)	-11%	190,498
Housing	-	59,841	-	3,919	30,330	34,905	(4,575)	-13%	59,841
Health	-	12,563	-	838	5,734	7,328	(1,594)	-22%	12,563
Economic and environmental services	-	424,724	-	22,125	191,604	247,741	(56,137)	-23%	424,724
Planning and development	-	89,878	-	3,575	44,734	52,426	(7,691)	-15%	89,878
Road transport	-	312,529	-	17,265	138,122	182,298	(44,176)	-24%	312,529
Environmental protection	-	22,317	-	1,284	8,748	13,017	(4,269)	-33%	22,317
Trading services	-	3,203,511	-	230,361	1,802,894	1,868,608	(65,714)	-4%	3,203,511
Electricity	-	2,269,095	-	145,792	1,272,369	1,323,563	(51,194)	-4%	2,269,095
Water	-	623,746	-	60,103	360,649	363,831	(3,182)	-1%	623,746
Waste water management	-	185,685	-	14,651	99,296	108,310	(9,014)	-8%	185,685
Waste management	-	124,985	-	9,816	70,580	72,904	(2,324)	-3%	124,985
Other	-	18,805	-	1,152	9,598	10,969	(1,371)	-12%	18,805
Total Expenditure - Standard	-	5,368,473	-	351,918	2,795,829	3,131,430	(335,601)	-11%	5,368,473
Surplus/ (Deficit) for the year	-	825,290	-	7,059	539,429	481,392	58,038	12%	825,290

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M07 January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Revenue - Standard									
Municipal governance and administration	-	2,598,325	-	119,878	1,320,700	1,515,603	(194,903)	-12.86%	2,598,325
Executive and council	-	1,553	-	-	877	906	(29)	-3.15%	1,553
Mayor and Council	-	1,553	-	-	877	906	(29)	-3.15%	1,553
Municipal Manager	-	-	-	-	-	-	-	-	-
Budget and treasury office	-	2,424,788	-	119,047	1,314,831	1,414,379	(99,548)	-7.04%	2,424,788
Corporate services	-	171,984	-	831	4,991	100,318	(95,327)	-95.02%	171,984
Human Resources	-	6,086	-	240	1,781	3,550	(1,769)	-49.82%	6,086
Information Technology	-	130	-	-	-	76	(76)	-100.00%	130
Property Services	-	162,389	-	492	2,499	94,721	(92,222)	-97.36%	162,389
Other Admin	-	3,379	-	98	711	1,971	(1,260)	-63.93%	3,379
Community and public safety	-	40,697	-	2,253	12,911	23,739	(10,827)	-45.61%	40,697
Community and social services	-	5,071	-	382	2,932	2,958	(26)	-0.88%	5,071
Libraries and Archives	-	291	-	21	109	170	(61)	-35.73%	291
Museums & Art Galleries etc	-	12	-	-	8	7	1	16.98%	12
Community halls and Facilities	-	-	-	-	-	-	-	-	-
Cemeteries & Crematoriums	-	2,339	-	197	1,221	1,364	(143)	-10.49%	2,339
Child Care	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Other Community	-	-	-	-	-	-	-	-	-
Other Social	-	2,429	-	164	1,593	1,417	176	12.44%	2,429
Sport and recreation	-	584	-	71	436	340	95	27.97%	584
Public safety	-	19,732	-	1,304	6,231	11,510	(5,279)	-45.87%	19,732
Police	-	7,673	-	1,289	5,662	4,476	1,187	26.51%	7,673
Fire	-	678	-	15	401	395	5	1.35%	678
Civil Defence	-	-	-	-	-	-	-	-	-
Street Lighting	-	11,382	-	-	168	6,639	(6,471)	-97.47%	11,382
Other	-	-	-	-	-	-	-	-	-
Housing	-	14,972	-	496	3,309	8,733	(5,424)	-62.11%	14,972
Health	-	338	-	-	4	197	(193)	-97.81%	338
Clinics	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Other	-	338	-	-	4	197	(193)	-97.81%	338
Economic and environmental services	-	8,275	-	405	3,828	4,827	(999)	-20.69%	8,275
Planning and development	-	5,910	-	354	3,388	3,448	(60)	-1.73%	5,910
Economic Development/Planning	-	486	-	15	106	283	(177)	-62.58%	486
Town Planning/Building enforcement	-	5,425	-	339	3,282	3,164	118	3.72%	5,425
Licensing & Regulation	-	-	-	-	-	-	-	-	-
Road transport	-	2,172	-	43	374	1,267	(893)	-70.47%	2,172
Roads	-	1,204	-	-	-	702	(702)	-100.00%	1,204
Public Buses	-	-	-	-	-	-	-	-	-
Parking Garages	-	968	-	43	374	565	(190)	-33.73%	968
Vehicle Licensing and Testing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Environmental protection	-	193	-	8	66	113	(46)	-40.97%	193
Pollution Control	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape	-	-	-	-	-	-	-	-	-
Other	-	193	-	8	66	113	(46)	-40.97%	193
Trading services	-	3,526,949	-	232,499	1,984,989	2,057,269	(72,281)	-3.51%	3,526,949
Electricity	-	2,454,613	-	146,081	1,269,208	1,431,776	(162,567)	-11.35%	2,454,613
Electricity Distribution	-	2,454,613	-	146,081	1,269,208	1,431,776	(162,567)	-11.35%	2,454,613
Electricity Generation	-	-	-	-	-	-	-	-	-
Water	-	668,129	-	59,194	410,553	389,719	20,834	5.35%	668,129
Water Distribution	-	668,129	-	59,194	410,553	389,719	20,834	5.35%	668,129
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	213,496	-	18,094	171,748	124,532	47,216	37.91%	213,496
Sewerage	-	213,496	-	18,094	171,748	124,532	47,216	37.91%	213,496
Storm Water Management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Waste management	-	190,712	-	9,130	133,479	111,242	22,237	19.99%	190,712
Solid Waste	-	190,712	-	9,130	133,479	111,242	22,237	19.99%	190,712
Other	-	19,516	-	3,941	12,830	11,384	1,447	12.71%	19,516
Air Transport	-	373	-	34	231	217	13	6.20%	373
Abattoirs	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Markets	-	19,143	-	3,907	12,599	11,166	1,433	12.84%	19,143
Total Revenue - Standard	-	6,193,763	-	358,976	3,335,258	3,612,822	(277,563)	-7.68%	6,193,763

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure - Standard									
Municipal governance and administration	-	1,293,073	-	66,663	580,870	754,250	(173,379)	-22.99%	1,293,073
Executive and council	-	271,778	-	14,920	138,862	158,528	(19,666)	-12.41%	271,778
Mayor and Council		260,464		12,866	132,083	151,929	(19,845)	-13.06%	260,464
Municipal Manager		11,314		2,054	6,779	6,600	179	2.72%	11,314
Budget and treasury office		699,132		28,978	271,185	407,804	(136,619)	-33.50%	699,132
Corporate services	-	322,163	-	22,765	170,823	187,918	(17,095)	-9.10%	322,163
Human Resources		50,346		4,340	26,588	29,367	(2,778)	-9.46%	50,346
Information Technology		78,571		3,812	35,660	45,831	(10,171)	-22.19%	78,571
Property Services		34,438		1,834	11,008	20,088	(9,080)	-45.20%	34,438
Other Admin		158,808		12,780	97,567	92,633	4,934	5.33%	158,808
Community and public safety	-	428,360	-	31,617	210,862	249,862	(39,000)	-15.61%	428,360
Community and social services	-	122,786	-	8,364	60,537	71,621	(11,084)	-15.48%	122,786
Libraries and Archives		21,498		1,421	8,930	12,540	(3,610)	-28.79%	21,498
Museums & Art Galleries etc		1,922		83	743	1,121	(378)	-33.70%	1,922
Community halls and Facilities		-		-	-	-	-	-	-
Cemeteries & Crematoriums		21,046		1,250	11,493	12,276	(783)	-6.38%	21,046
Child Care		-		-	-	-	-	-	-
Aged Care		-		-	-	-	-	-	-
Other Community		-		-	-	-	-	-	-
Other Social		78,320		5,611	39,371	45,684	(6,313)	-13.82%	78,320
Sport and recreation		42,672		2,117	15,007	24,890	(9,884)	-39.71%	42,672
Public safety	-	190,498	-	16,379	99,255	111,117	(11,862)	-10.68%	190,498
Police		115,536		12,037	62,835	67,392	(4,557)	-6.76%	115,536
Fire		58,166		4,045	29,076	33,928	(4,852)	-14.30%	58,166
Civil Defence		-		-	-	-	-	-	-
Street Lighting		11,382		45	5,216	6,639	(1,423)	-21.44%	11,382
Other		5,414		251	2,128	3,158	(1,030)	-32.60%	5,414
Housing		59,841		3,919	30,330	34,905	(4,575)	-13.11%	59,841
Health	-	12,563	-	838	5,734	7,328	(1,594)	-21.76%	12,563
Clinics		-		-	-	-	-	-	-
Ambulance		-		-	-	-	-	-	-
Other		12,563		838	5,734	7,328	(1,594)	-21.76%	12,563
Economic and environmental services	-	424,724	-	22,125	191,604	247,741	(56,137)	-22.66%	424,724
Planning and development	-	89,878	-	3,575	44,734	52,426	(7,691)	-14.67%	89,878
Economic Development/Planning		29,092		1,167	19,516	16,970	2,546	15.00%	29,092
Town Planning/Building enforcement		60,785		2,409	25,219	35,456	(10,238)	-28.87%	60,785
Licensing & Regulation		-		-	-	-	-	-	-
Road transport	-	312,529	-	17,265	138,122	182,298	(44,176)	-24.23%	312,529
Roads		310,934		17,154	137,608	181,368	(43,761)	-24.13%	310,934
Public Buses		-		-	-	-	-	-	-
Parking Garages		1,595		112	514	930	(416)	-44.71%	1,595
Vehicle Licensing and Testing		-		-	-	-	-	-	-
Other		-		-	-	-	-	-	-
Environmental protection	-	22,317	-	1,284	8,748	13,017	(4,269)	-32.80%	22,317
Pollution Control		-		-	-	-	-	-	-
Biodiversity & Landscape		-		-	-	-	-	-	-
Other		22,317		1,284	8,748	13,017	(4,269)	-32.80%	22,317
Trading services	-	3,203,511	-	230,361	1,802,894	1,868,608	(65,714)	-3.52%	3,203,511
Electricity	-	2,269,095	-	145,792	1,272,369	1,323,563	(51,194)	-3.87%	2,269,095
Electricity Distribution		2,255,496		145,232	1,268,641	1,315,631	(46,990)	-3.57%	2,255,496
Electricity Generation		13,600		560	3,728	7,933	(4,204)	-53.00%	13,600
Water	-	623,746	-	60,103	360,649	363,831	(3,182)	-0.87%	623,746
Water Distribution		623,746		60,103	360,649	363,831	(3,182)	-0.87%	623,746
Water Storage		-		-	-	-	-	-	-
Waste water management	-	185,685	-	14,651	99,296	108,310	(9,014)	-8.32%	185,685
Sewerage		185,685		14,651	99,296	108,310	(9,014)	-8.32%	185,685
Storm Water Management		-		-	-	-	-	-	-
Public Toilets		-		-	-	-	-	-	-
Waste management	-	124,985	-	9,816	70,580	72,904	(2,324)	-3.19%	124,985
Solid Waste		124,985		9,816	70,580	72,904	(2,324)	-3.19%	124,985
Other	-	18,805	-	1,152	9,598	10,969	(1,371)	-12.49%	18,805
Air Transport		377		1	152	220	(67)	-30.73%	377
Abattoirs		-		-	-	-	-	-	-
Tourism		-		-	-	-	-	-	-
Forestry		-		-	-	-	-	-	-
Markets		18,428		1,150	9,446	10,749	(1,303)	-12.12%	18,428
Total Expenditure - Standard	-	5,368,473	-	351,918	2,795,829	3,131,430	(335,601)	-10.72%	5,368,473
Surplus/ (Deficit) for the year	-	825,290	-	7,059	539,429	481,392	58,038	12.06%	825,290

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	0	-	0	#DIV/0!	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	11,512	-	410	2,791	6,715	(3,923)	-58.4%	11,512
Vote 4 - Finance	-	1,042,442	-	92,035	902,687	608,056	294,631	48.5%	1,042,442
Vote 5 - Social Services	-	15,575	-	1,843	10,106	9,085	1,021	11.2%	15,575
Vote 6 - Planning	-	5,910	-	354	4,265	3,448	818	23.7%	5,910
Vote 7 - Human Settlement and Housing	-	175,611	-	916	5,509	102,434	(96,925)	-94.6%	175,611
Vote 8 - Fresh Produce Market	-	19,143	-	3,907	12,599	11,166	1,433	12.8%	19,143
Vote 9 - Engineering Services	-	405,548	-	27,224	305,227	236,556	68,671	29.0%	405,548
Vote 10 - Water Services	-	668,129	-	59,194	410,553	389,719	20,834	5.3%	668,129
Vote 11 - Miscellaneous Services	-	1,383,899	-	27,012	412,144	807,228	(395,084)	-48.9%	1,383,899
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,465,995	-	146,081	1,269,376	1,438,415	(169,039)	-11.8%	2,465,995
	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	-	6,193,763	-	358,976	3,335,258	3,612,822	(277,563)	-7.7%	6,193,763
Expenditure by Vote									
Vote 1 - City Manager	-	47,514	-	3,829	20,762	27,715	(6,953)	-25.1%	47,514
Vote 2 - Executive Mayor	-	157,524	-	11,118	86,478	91,884	(5,406)	-5.9%	157,524
Vote 3 - Corporate Services	-	273,911	-	15,822	118,433	159,772	(41,339)	-25.9%	273,911
Vote 4 - Finance	-	187,575	-	9,945	73,300	109,413	(36,113)	-33.0%	187,575
Vote 5 - Social Services	-	340,418	-	27,092	170,883	198,566	(27,683)	-13.9%	340,418
Vote 6 - Planning	-	100,934	-	4,119	48,689	58,875	(10,186)	-17.3%	100,934
Vote 7 - Human Settlement and Housing	-	94,279	-	5,752	41,338	54,993	(13,655)	-24.8%	94,279
Vote 8 - Fresh Produce Market	-	18,428	-	1,150	9,446	10,749	(1,303)	-12.1%	18,428
Vote 9 - Engineering Services	-	668,370	-	48,476	361,023	389,861	(28,838)	-7.4%	668,370
Vote 10 - Water Services	-	623,746	-	60,103	360,649	363,831	(3,182)	-0.9%	623,746
Vote 11 - Miscellaneous Services	-	520,734	-	20,180	203,048	303,744	(100,696)	-33.2%	520,734
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	54,562	-	(1,505)	24,196	31,826	(7,630)	-24.0%	54,562
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,280,477	-	145,837	1,277,585	1,330,202	(52,617)	-4.0%	2,280,477
	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	-	5,368,473	-	351,918	2,795,829	3,131,430	(335,601)	-10.7%	5,368,473
Surplus/ (Deficit) for the year	-	825,290	-	7,059	539,429	481,392	58,038	12.1%	825,290

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand									
Revenue by Vote									
Vote 1 - City Manager	-	-	-	-	0	-	0	#DIV/0!	-
1.1 - Office of the City Manager	-	-	-	-	-	-	-	-	-
1.2 - Deputy Executive Director Operations	-	-	-	-	0	-	0	#DIV/0!	-
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	-	11,512	-	410	2,791	6,715	(3,923)	-58%	11,512
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Management & Development	-	6,388	-	240	1,781	3,726	(1,945)	-52%	6,388
3.3 - Office of the Speaker	-	-	-	-	-	-	-	-	-
3.4 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
3.5 - Labour Relations	-	-	-	-	-	-	-	-	-
3.6 - Communications and Legal Services	-	-	-	-	-	-	-	-	-
3.7 - Facilities Management	-	4,993	-	170	1,010	2,913	(1,902)	-65%	4,993
3.8 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.9 - Committee Services	-	-	-	-	-	-	-	-	-
3.10 - Information Technology and Management	-	130	-	-	-	76	(76)	-100%	130
Vote 4 - Finance	-	1,042,442	-	92,035	902,687	608,056	294,631	48%	1,042,442
4.1 - Property Rates	-	913,733	-	81,768	832,053	532,980	299,072	56%	913,733
4.2 - Chief Financial Officer	-	1,553	-	-	-	906	(906)	-100%	1,553
4.3 - Accounting and Compliance	-	-	-	-	-	-	-	-	-
4.4 - Financial Support	-	-	-	-	-	-	-	-	-
4.5 - Budget and Treasury	-	1,190	-	(0)	0	694	(694)	-100%	1,190
4.6 - Supply Chain Management	-	1,544	-	94	3,628	901	2,727	303%	1,544
4.7 - Revenue Management	-	124,423	-	10,173	67,007	72,576	(5,569)	-8%	124,423
4.8 - Asset Management	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	15,575	-	1,843	10,106	9,085	1,021	11%	15,575
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Education and Library Services	-	-	-	-	-	-	-	-	-
5.3 - Social Development	-	1,116	-	100	629	651	(22)	-3%	1,116
5.4 - Environmental Health Services	-	-	-	-	-	-	-	-	-
5.5 - Emergency Management Services	-	678	-	15	401	395	5	1%	678
5.6 - Traffic and Law Enforcement	-	8,641	-	1,332	6,037	5,040	996	20%	8,641
5.7 - Parks and Cemeteries	-	5,141	-	395	3,040	2,999	41	1%	5,141
5.8 - Disaster Management	-	-	-	-	-	-	-	-	-
Vote 6 - Planning	-	5,910	-	354	4,265	3,448	818	24%	5,910
6.1 - Administration and Finance	-	-	-	-	877	-	877	#DIV/0!	-
6.2 - Planning	-	-	-	-	-	-	-	-	-
6.3 - Economic Development	-	486	-	15	106	283	(177)	-63%	486
6.4 - Town and Regional Planning	-	156	-	2	8	91	(83)	-91%	156
6.5 - Land Use Control	-	5,268	-	337	3,274	3,073	201	7%	5,268
6.6 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-
6.7 - Geographic Information Services	-	-	-	-	-	-	-	-	-
6.8 - Environmental Management	-	-	-	-	-	-	-	-	-
6.3 - Economic Development	-	-	-	-	-	-	-	-	-
Vote 7 - Human Settlement and Housing	-	175,611	-	916	5,509	102,434	(96,925)	-95%	175,611
7.1 - Head	-	-	-	22	24	-	24	#DIV/0!	-
7.2 - Rental and Social Housing	-	5,637	-	472	3,268	3,288	(20)	-1%	5,637
7.3 - Land Development and Property Management	-	160,639	-	420	2,200	93,700	(91,501)	-98%	160,639
7.4 - Implementation Support	-	9,336	-	1	17	5,446	(5,429)	-100%	9,336
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Fresh Produce Market	-	19,143	-	3,907	12,599	11,166	1,433	13%	19,143
8.1 - Administration	-	16,650	-	3,418	10,962	9,712	1,250	13%	16,650
8.2 - Business Operations	-	2,492	-	489	1,638	1,454	184	13%	2,492
Vote 9 - Engineering Services	-	405,548	-	27,224	305,227	236,556	68,671	29%	405,548
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	136	-	-	-	79	(79)	-100%	136
9.3 - Roads and Stormwater	-	1,204	-	-	-	702	(702)	-100%	1,204
9.4 - Solid Waste Management	-	190,712	-	9,130	133,479	111,242	22,237	20%	190,712
9.5 - Water and Sanitation	-	213,496	-	18,094	171,748	124,532	47,216	38%	213,496
Vote 10 - Water Services	-	668,129	-	59,194	410,553	389,719	20,834	5%	668,129
10.1 - Water	-	668,129	-	59,194	410,553	389,719	20,834	5%	668,129
Vote 11 - Miscellaneous Services	-	1,383,899	-	27,012	412,144	807,228	(395,084)	-49%	1,383,899
11.1 - Transfers, Grants and Miscellaneous	-	1,383,899	-	27,012	412,144	807,228	(395,084)	-49%	1,383,899
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
12.1 - Administration	-	-	-	-	-	-	-	-	-
12.2 - Bloemfontein North	-	-	-	-	-	-	-	-	-
12.3 - Bloemfontein South	-	-	-	-	-	-	-	-	-
12.4 - Botshabelo	-	-	-	-	-	-	-	-	-
12.5 - Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery R	-	-	-	-	-	-	-	-	-
13.1 - Head	-	-	-	-	-	-	-	-	-
13.2 - Strategic Projects	-	-	-	-	-	-	-	-	-
13.3 - City Services, Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
13.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	-	-	-
13.5 - Regional Centre Botshabelo	-	-	-	-	-	-	-	-	-
13.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,465,995	-	146,081	1,269,376	1,438,415	(169,039)	-12%	2,465,995
14.1 - Board of Directors	-	-	-	-	-	-	-	-	-
14.2 - Company Secretary	-	-	-	-	-	-	-	-	-
14.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
14.4 - Finance	-	2,428,869	-	146,048	1,268,430	1,416,759	(148,329)	-10%	2,428,869
14.5 - Corporate Services	-	-	-	7	613	-	613	#DIV/0!	-
14.6 - Engineering	-	-	-	-	-	-	-	-	-
14.7 - Customer Services	-	8,840	-	17	157	5,156	(4,999)	-97%	8,840
14.8 - Design and Development	-	16,904	-	8	8	9,860	(9,852)	-100%	16,904
14.9 - Distribution	-	-	-	0	0	-	0	#DIV/0!	-
14.10 - Street Lights	-	11,382	-	-	168	6,639	(6,471)	-97%	11,382
Total Revenue by Vote	-	6,193,763	-	358,976	3,335,258	3,612,822	(277,563)	-8%	6,193,763

Vote Description R thousand	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote									
Vote 1 - City Manager	-	47,514	-	3,829	20,762	27,715	(6,953)	-25%	47,514
1.1 - Office of the City Manager		11,314		2,054	6,779	6,600	179	3%	11,314
1.2 - Deputy Executive Director Operations		9,546		512	3,875	5,568	(1,693)	-30%	9,546
1.3 - Information Technology and Management		-		-	-	-	-	-	-
1.4 - Committee Services		-		-	-	-	-	-	-
1.5 - Deputy Executive Director Performance		9,468		325	2,136	5,523	(3,386)	-61%	9,468
1.6 - Risk Management and anti-Fraud & Corruption		8,057		404	4,181	4,700	(519)	-11%	8,057
1.7 - Internal Audit		7,442		535	3,791	4,341	(550)	-13%	7,442
1.8 - Institutional Compliance		1,687		-	-	984	(984)	-100%	1,687
Vote 2 - Executive Mayor	-	157,524	-	11,118	86,478	91,884	(5,406)	-6%	157,524
2.1 - Office of the Speaker		89,326		4,663	46,802	52,104	(5,302)	-10%	89,326
2.2 - Office of the Executive Mayor		63,123		6,038	36,686	36,819	(134)	0%	63,123
2.3 - Office of the Councils Whip		5,076		417	2,990	2,961	29	1%	5,076
Vote 3 - Corporate Services	-	273,911	-	15,822	118,433	159,772	(41,339)	-26%	273,911
3.1 - Head		7,604		269	2,332	4,435	(2,103)	-47%	7,604
3.2 - Human Resource Management & Development		46,371		4,329	27,147	27,048	98	0%	46,371
3.3 - Office of the Speaker		-		-	-	-	-	-	-
3.4 - Office of the Executive Mayor		-		-	-	-	-	-	-
3.5 - Labour Relations		6,571		-	-	3,833	(3,833)	-100%	6,571
3.6 - Communications and Legal Services		8,516		464	5,198	4,968	231	5%	8,516
3.7 - Facilities Management		104,938		5,531	37,668	61,210	(23,542)	-38%	104,938
3.8 - Safety and Loss Control		2,158		122	839	1,259	(419)	-33%	2,158
3.9 - Committee Services		19,181		1,295	9,588	11,189	(1,600)	-14%	19,181
3.10 - Information Technology and Management		78,571		3,812	35,660	45,831	(10,171)	-22%	78,571
Vote 4 - Finance	-	187,575	-	9,945	73,300	109,413	(36,113)	-33%	187,575
4.1 - Property Rates		-		-	-	-	-	-	-
4.2 - Chief Financial Officer		9,177		-	-	5,353	(5,353)	-100%	9,177
4.3 - Accounting and Compliance		3,867		1,147	5,163	2,256	2,907	129%	3,867
4.4 - Financial Support		2,030		252	1,790	1,184	606	51%	2,030
4.5 - Budget and Treasury		7,223		245	1,183	4,213	(3,030)	-72%	7,223
4.6 - Supply Chain Management		21,338		510	3,597	12,446	(8,849)	-71%	21,338
4.7 - Revenue Management		133,118		1,283	8,263	77,648	(69,385)	-89%	133,118
4.8 - Asset Management		10,822		6,212	48,100	6,313	41,787	662%	10,822
Vote 5 - Social Services	-	340,418	-	27,092	170,883	198,566	(27,683)	-14%	340,418
5.1 - Administration		6,586		399	2,622	3,842	(1,220)	-32%	6,586
5.2 - Education and Library Services		-		-	-	-	-	-	-
5.3 - Social Development		57,948		3,541	23,744	33,801	(10,057)	-30%	57,948
5.4 - Environmental Health Services		-		-	-	-	-	-	-
5.5 - Emergency Management Services		58,166		4,045	29,076	33,928	(4,852)	-14%	58,166
5.6 - Traffic and Law Enforcement		117,130		12,149	63,349	68,322	(4,973)	-7%	117,130
5.7 - Parks and Cemeteries		95,173		6,706	49,964	55,515	(5,551)	-10%	95,173
5.8 - Disaster Management		5,414		251	2,128	3,158	(1,030)	-33%	5,414
Vote 6 - Planning	-	100,934	-	4,119	48,689	58,875	(10,186)	-17%	100,934
6.1 - Administration and Finance		6,614		363	2,797	3,858	(1,061)	-27%	6,614
6.2 - Planning		-		-	-	-	-	-	-
6.3 - Economic Development		-		-	-	-	-	-	-
6.4 - Town and Regional Planning		34,314		631	12,018	20,015	(7,997)	-40%	34,314
6.5 - Land Use Control		17,730		1,367	10,206	10,342	(136)	-1%	17,730
6.6 - Architectural and Survey Services		4,744		278	1,857	2,767	(910)	-33%	4,744
6.7 - Geographic Information Services		3,998		134	1,138	2,332	(1,194)	-51%	3,998
6.8 - Environmental Management		4,442		180	1,158	2,591	(1,433)	-55%	4,442
6.3 - Economic Development		29,092		1,167	19,516	16,970	2,546	15%	29,092
Vote 7 - Human Settlement and Housing	-	94,279	-	5,752	41,338	54,993	(13,655)	-25%	94,279
7.1 - Head		17,914		1,037	11,122	10,449	673	6%	17,914
7.2 - Rental and Social Housing		13,629		687	5,317	7,950	(2,633)	-33%	13,629
7.3 - Land Development and Property Management		34,438		1,834	11,008	20,088	(9,080)	-45%	34,438
7.4 - Implementation Support		3,689		152	1,182	2,152	(970)	-45%	3,689
7.5 - BNG Property Management		-		143	798	798	-	#DIV/0!	-
7.6 - Informal Settlements		24,609		1,899	11,911	14,354	(2,443)	-17%	24,609
7.7 - Housing		-		-	-	-	-	-	-
Vote 8 - Fresh Produce Market	-	18,428	-	1,150	9,446	10,749	(1,303)	-12%	18,428
8.1 - Administration		5,103		329	2,666	2,977	(311)	-10%	5,103
8.2 - Business Operations		13,325		821	6,781	7,773	(992)	-13%	13,325
Vote 9 - Engineering Services	-	668,370	-	48,476	361,023	389,861	(28,838)	-7%	668,370
9.1 - Head		4,716		333	2,374	2,751	(377)	-14%	4,716
9.2 - Fleet Services and Engineering Support		42,050		6,522	51,165	24,528	26,637	109%	42,050
9.3 - Roads and Stormwater		310,934		17,154	137,608	181,368	(43,761)	-24%	310,934
9.4 - Solid Waste Management		124,985		9,816	70,580	72,904	(2,324)	-3%	124,985
9.5 - Water and Sanitation		185,685		14,651	99,296	108,310	(9,014)	-8%	185,685
Vote 10 - Water Services	-	623,746	-	60,103	360,649	363,831	(3,182)	-1%	623,746
10.1 - Water		623,746		60,103	360,649	363,831	(3,182)	-1%	623,746
Vote 11 - Miscellaneous Services	-	520,734	-	20,180	203,048	303,744	(100,696)	-33%	520,734
11.1 - Transfers, Grants and Miscellaneous		520,734		20,180	203,048	303,744	(100,696)	-33%	520,734
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
12.1 - Administration		-		-	-	-	-	-	-
12.2 - Bloemfontein North		-		-	-	-	-	-	-
12.3 - Bloemfontein South		-		-	-	-	-	-	-
12.4 - Botshabelo		-		-	-	-	-	-	-
12.5 - Thaba Nchu		-		-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery R	-	54,562	-	(1,505)	24,196	31,826	(7,630)	-24%	54,562
13.1 - Head		4,381		358	2,395	2,555	(160)	-6%	4,381
13.2 - Strategic Projects		14,200		(2,884)	14,189	8,283	5,906	71%	14,200
13.3 - City Services, Monitoring and Evaluation		3,152		-	-	1,839	(1,839)	-100%	3,152
13.4 - Regional Centre Bloemfontein		18,004		381	2,830	10,502	(7,672)	-73%	18,004
13.5 - Regional Centre Botshabelo		8,598		468	3,446	5,015	(1,570)	-31%	8,598
13.6 - Regional Centre Thaba Nchu		6,227		173	1,336	3,632	(2,296)	-63%	6,227
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,280,477	-	145,837	1,277,585	1,330,202	(52,617)	-4%	2,280,477
14.1 - Board of Directors		2,627		267	1,469	1,532	(64)	-4%	2,627
14.2 - Company Secretary		3,688		282	437	2,151	(1,714)	-80%	3,688
14.3 - Chief Executive Officer		48,428		1,380	12,971	28,248	(15,277)	-54%	48,428
14.4 - Finance		649,793		49,030	377,985	379,024	(1,040)	0%	649,793
14.5 - Corporate Services		54,004		4,339	24,104	31,501	(7,397)	-23%	54,004
14.6 - Engineering		23,803		640	5,335	13,884	(8,549)	-62%	23,803
14.7 - Customer Services		92,135		7,874	51,524	53,742	(2,218)	-4%	92,135
14.8 - Design and Development		34,354		4,320	23,214	20,039	3,175	16%	34,354
14.9 - Distribution		1,360,262		77,661	775,331	793,441	(18,110)	-2%	1,360,262
14.10 - Street Lights		11,382		45	5,216	6,639	(1,423)	-21%	11,382
Total Expenditure by Vote	-	5,368,473	-	351,918	2,795,829	3,131,430	(335,601)	-10.72%	5,368,473
Surplus/ (Deficit) for the year	-	825,290	-	7,059	539,429	481,392	58,038	12.06%	825,290

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		568,524		81,768	582,279	331,620	250,659	76%	568,524
Property rates - penalties & collection charges		–				–	–		–
Service charges - electricity revenue		2,102,657		135,000	1,128,774	1,226,480	(97,706)	-8%	2,102,657
Service charges - water revenue		589,873		59,051	353,162	344,073	9,089	3%	589,873
Service charges - sanitation revenue		143,043		17,481	120,195	83,437	36,758	44%	143,043
Service charges - refuse revenue		97,396		9,121	66,034	56,811	9,224	16%	97,396
Service charges - other		–		–	–	–	–		–
Rental of facilities and equipment		25,908		1,568	8,223	15,112	(6,889)	-46%	25,908
Interest earned - external investments		177,902		15,034	89,383	103,770	(14,387)	-14%	177,902
Interest earned - outstanding debtors		146,843		12,831	84,393	85,654	(1,261)	-1%	146,843
Dividends received		–				–	–		–
Fines		13,208		1,222	5,306	7,704	(2,398)	-31%	13,208
Licences and permits		843		27	271	492	(221)	-45%	843
Agency services		3,631		–	–	2,118	(2,118)	-100%	3,631
Transfers recognised - operational		654,372		(5,000)	468,673	381,695	86,978	23%	654,372
Other revenue		970,388		30,873	428,565	566,027	(137,463)	-24%	970,388
Gains on disposal of PPE		900		–	–	525	(525)	-100%	900
	–	5,495,487	–	358,976	3,335,258	3,205,517	129,741	4%	5,495,487
Total Revenue (excluding capital transfers and contributions)									
Expenditure By Type									
Employee related costs		1,191,122		95,404	631,843	694,781	(62,939)	-9%	1,191,122
Remuneration of councillors		49,886		3,720	26,798	29,099	(2,301)	-8%	49,886
Debt impairment		260,837		21,736	152,155	152,146	9	0%	260,837
Depreciation & asset impairment		449,583		37,465	262,257	262,242	15	0%	449,583
Finance charges		200,445		13,197	90,348	116,919	(26,571)	-23%	200,445
Bulk purchases		1,602,367		103,056	937,369	934,661	2,708	0%	1,602,367
Other materials		309,900		22,538	124,646	180,765	(56,118)	-31%	309,900
Contracted services		303,081		12,049	150,353	176,787	(26,434)	-15%	303,081
Transfers and grants		121,889		535	51,962	71,098	(19,136)	-27%	121,889
Other expenditure		879,363		42,217	368,099	512,933	(144,833)	-28%	879,363
Loss on disposal of PPE		–		–	–	–	–		–
	–	5,368,473	–	351,918	2,795,829	3,131,430	(335,601)	-11%	5,368,473
Total Expenditure									
Surplus/(Deficit)	–	127,014	–	7,059	539,429	74,087	465,342	628%	127,014
Transfers recognised - capital		686,388		–	–	400,370	(400,370)	-100%	686,388
Contributions recognised - capital		11,888		–	–	6,934	(6,934)	-100%	11,888
Contributed assets		–		–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	825,290	–	7,059	539,429	481,392			825,290
Taxation							–		
Surplus/(Deficit) after taxation	–	825,290	–	7,059	539,429	481,392			825,290
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	–	825,290	–	7,059	539,429	481,392			825,290
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	–	825,290	–	7,059	539,429	481,392			825,290

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M07 January

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-		-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-		-
Vote 3 - Corporate Services	-	26,000	-	976	1,452	15,166	(13,713)	-90%	26,000
Vote 4 - Finance	-	500	-	8	372	292	80	28%	500
Vote 5 - Social Services	-	24,484	-	-	-	14,282	(14,282)	-100%	24,484
Vote 6 - Planning	-	42,835	-	3,526	18,635	24,986	(6,350)	-25%	42,835
Vote 7 - Human Settlement and Housing	-	8,000	-	-	-	4,666	(4,666)	-100%	8,000
Vote 8 - Fresh Produce Market	-	1,000	-	-	-	583	(583)	-100%	1,000
Vote 9 - Engineering Services	-	274,674	-	5,101	52,000	160,218	(108,217)	-68%	274,674
Vote 10 - Water Services	-	162,000	-	2,188	74,888	94,495	(19,607)	-21%	162,000
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-		-
Vote 12 - Regional Operations	-	-	-	-	-	-	-		-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-		-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	146,588	-	7,610	44,451	85,505	(41,054)	-48%	146,588
0	-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	-	686,082	-	19,409	191,799	400,191	(208,392)	-52%	686,082
Single Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-		-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-		-
Vote 3 - Corporate Services	-	6,585	-	6,826	13,118	3,841	9,277	242%	6,585
Vote 4 - Finance	-	1,500	-	54	938	875	63	7%	1,500
Vote 5 - Social Services	-	5,300	-	306	2,417	3,091	(675)	-22%	5,300
Vote 6 - Planning	-	14,410	-	4,249	11,464	8,405	3,059	36%	14,410
Vote 7 - Human Settlement and Housing	-	500	-	-	1,665	292	1,373	471%	500
Vote 8 - Fresh Produce Market	-	700	-	-	-	408	(408)	-100%	700
Vote 9 - Engineering Services	-	116,524	-	4,799	99,820	67,968	31,851	47%	116,524
Vote 10 - Water Services	-	16,388	-	23	4,559	9,559	(5,001)	-52%	16,388
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-		-
Vote 12 - Regional Operations	-	-	-	-	-	-	-		-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	8,000	-	40	40	4,666	(4,626)	-99%	8,000
Vote 14 - Electricity - Centlec (Soc) Ltd	-	10,000	-	-	-	5,833	(5,833)	-100%	10,000
0	-	-	-	-	-	-	-		-
Total Capital single-year expenditure	-	179,907	-	16,298	134,020	104,940	29,080	28%	179,907
Total Capital Expenditure	-	865,989	-	35,707	325,819	505,131	(179,312)	-35%	865,989
Capital Expenditure - Standard Classification									
Governance and administration	-	64,393	-	8,823	20,025	37,561	(17,536)	-47%	64,393
Executive and council	-	-	-	-	-	-	-		-
Budget and treasury office	-	2,000	-	62	1,310	1,167	143	12%	2,000
Corporate services	-	62,393	-	8,761	18,715	36,394	(17,679)	-49%	62,393
Community and public safety	-	42,384	-	1,105	4,738	24,723	(19,984)	-81%	42,384
Community and social services	-	22,484	-	306	2,417	13,115	(10,698)	-82%	22,484
Sport and recreation	-	12,100	-	799	874	7,058	(6,184)	-88%	12,100
Public safety	-	7,300	-	-	-	4,258	(4,258)	-100%	7,300
Housing	-	500	-	-	1,448	292	1,156	396%	500
Health	-	-	-	-	-	-	-		-
Economic and environmental services	-	181,837	-	12,844	93,471	106,066	(12,595)	-12%	181,837
Planning and development	-	65,245	-	7,815	30,140	38,057	(7,918)	-21%	65,245
Road transport	-	116,592	-	5,029	63,331	68,008	(4,678)	-7%	116,592
Environmental protection	-	-	-	-	-	-	-		-
Trading services	-	575,674	-	12,934	207,586	335,791	(128,205)	-38%	575,674
Electricity	-	156,588	-	7,610	44,451	91,338	(46,887)	-51%	156,588
Water	-	178,388	-	2,211	79,447	104,054	(24,607)	-24%	178,388
Waste water management	-	227,147	-	3,114	80,543	132,495	(51,952)	-39%	227,147
Waste management	-	13,550	-	-	3,145	7,904	(4,758)	-60%	13,550
Other	-	1,700	-	-	-	992	(992)	-100%	1,700
Total Capital Expenditure - Standard Classification	-	865,989	-	35,707	325,819	505,131	(179,312)	-35%	865,989
Funded by:									
National Government	-	642,615	-	24,042	264,166	374,837	(110,672)	-30%	642,615
Provincial Government	-	43,773	-	917	2,301	25,533	(23,231)	-91%	43,773
District Municipality	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	20	-	20	#DIV/0!	-
Transfers recognised - capital	-	686,388	-	24,959	266,487	400,370	(133,883)	-33%	686,388
Public contributions & donations	-	11,888	-	452	10,415	6,934	3,481	50%	11,888
Borrowing	-	36,684	-	2,742	6,160	21,398	(15,237)	-71%	36,684
Internally generated funds	-	131,028	-	7,554	42,756	76,429	(33,673)	-44%	131,028
Total Capital Funding	-	865,989	-	35,707	325,819	505,131	(179,312)	-35%	865,989

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M07 January

Vote Description R thousand	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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	-	26,000	-	976	1,452	15,166	(13,713)	-90%	26,000
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Management & Development	-	-	-	-	-	-	-	-	-
3.3 - Office of the Speaker	-	-	-	-	-	-	-	-	-
3.4 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
3.5 - Labour Relations	-	-	-	-	-	-	-	-	-
3.6 - Communications and Legal Services	-	-	-	-	-	-	-	-	-
3.7 - Facilities Management	-	12,000	-	976	1,452	7,000	(5,547)	-79%	12,000
3.8 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.9 - Committee Services	-	-	-	-	-	-	-	-	-
3.10 - Information Technology and Management	-	14,000	-	-	-	8,166	(8,166)	-100%	14,000
Vote 4 - Finance	-	500	-	8	372	292	80	28%	500
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	-	500	-	8	372	292	80	28%	500
Vote 5 - Social Services	-	24,484	-	-	-	14,282	(14,282)	-100%	24,484
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Education and Library Services	-	-	-	-	-	-	-	-	-
5.3 - Social Development	-	-	-	-	-	-	-	-	-
5.4 - Environmental Health Services	-	-	-	-	-	-	-	-	-
5.5 - Emergency Management Services	-	-	-	-	-	-	-	-	-
5.6 - Traffic and Law Enforcement	-	2,000	-	-	-	1,167	(1,167)	-100%	2,000
5.7 - Parks and Cemeteries	-	22,484	-	-	-	13,115	(13,115)	-100%	22,484
5.8 - Disaster Management	-	-	-	-	-	-	-	-	-
Vote 6 - Planning	-	42,835	-	3,526	18,635	24,986	(6,350)	-25%	42,835
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Planning	-	-	-	-	-	-	-	-	-
6.3 - Economic Development	-	-	-	-	-	-	-	-	-
6.4 - Town and Regional Planning	-	42,835	-	3,526	18,635	24,986	(6,350)	-25%	42,835
6.5 - Land Use Control	-	-	-	-	-	-	-	-	-
6.6 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-
6.7 - Geographic Information Services	-	-	-	-	-	-	-	-	-
6.8 - Environmental Management	-	-	-	-	-	-	-	-	-
6.3 - Economic Development	-	-	-	-	-	-	-	-	-
Vote 7 - Human Settlement and Housing	-	8,000	-	-	-	4,666	(4,666)	-100%	8,000
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	-	-	-	-	-	-	-	-
7.3 - Land Development and Property Management	-	8,000	-	-	-	4,666	(4,666)	-100%	8,000
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Fresh Produce Market	-	1,000	-	-	-	583	(583)	-100%	1,000
8.1 - Administration	-	-	-	-	-	-	-	-	-
8.2 - Business Operations	-	1,000	-	-	-	583	(583)	-100%	1,000
Vote 9 - Engineering Services	-	274,674	-	5,101	52,000	160,218	(108,217)	-68%	274,674
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	32,975	-	1,757	4,765	19,234	(14,469)	-75%	32,975
9.3 - Roads and Stormwater	-	60,684	-	2,312	25,959	35,397	(9,438)	-27%	60,684
9.4 - Solid Waste Management	-	13,550	-	-	2,758	7,904	(5,145)	-65%	13,550
9.5 - Water and Sanitation	-	167,465	-	1,032	18,518	97,682	(79,165)	-81%	167,465
Vote 10 - Water Services	-	162,000	-	2,188	74,888	94,495	(19,607)	-21%	162,000
10.1 - Water	-	162,000	-	2,188	74,888	94,495	(19,607)	-21%	162,000
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
11.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
12.1 - Administration	-	-	-	-	-	-	-	-	-
12.2 - Bloemfontein North	-	-	-	-	-	-	-	-	-
12.3 - Bloemfontein South	-	-	-	-	-	-	-	-	-
12.4 - Botshabelo	-	-	-	-	-	-	-	-	-
12.5 - Thaba Nchu	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Reg	-	-	-	-	-	-	-	-	-
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	-	146,588	-	7,610	44,451	85,505	(41,054)	-48%	146,588
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	-	114,345	-	7,267	38,561	66,697	(28,136)	-42%	114,345
14.8 - Design and Development	-	-	-	-	-	-	-	-	-
14.9 - Distribution	-	32,244	-	343	5,890	18,808	(12,918)	-69%	32,244
14.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	-	686,082	-	19,409	191,799	400,191	(208,392)	-52%	686,082

Vote Description R thousand	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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	-	6,585	-	6,826	13,118	3,841	9,277	242%	6,585
3.1 - Head									
3.2 - Human Resource Management & Development									
3.3 - Office of the Speaker									
3.4 - Office of the Executive Mayor									
3.5 - Labour Relations									
3.6 - Communications and Legal Services									
3.7 - Facilities Management		6,585		6,826	13,118	3,841	9,277	242%	6,585
3.8 - Safety and Loss Control									
3.9 - Committee Services									
3.10 - Information Technology and Management									
Vote 4 - Finance	-	1,500	-	54	938	875	63	7%	1,500
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		1,500		54	938	875	63	7%	1,500
4.8 - Asset Management									
Vote 5 - Social Services	-	5,300	-	306	2,417	3,091	(675)	-22%	5,300
5.1 - Administration									
5.2 - Education and Library Services									
5.3 - Social Development									
5.4 - Environmental Health Services									
5.5 - Emergency Management Services		3,300				1,925	(1,925)	-100%	3,300
5.6 - Traffic and Law Enforcement		2,000				1,167	(1,167)	-100%	2,000
5.7 - Parks and Cemeteries				306	2,417		2,417	#DIV/0!	
5.8 - Disaster Management									
Vote 6 - Planning	-	14,410	-	4,249	11,464	8,405	3,059	36%	14,410
6.1 - Administration and Finance									
6.2 - Planning									
6.3 - Economic Development					342		342	#DIV/0!	
6.4 - Town and Regional Planning		14,100		4,249	11,123	8,225	2,898	35%	14,100
6.5 - Land Use Control		310				181	(181)	-100%	310
6.6 - Architectural and Survey Services									
6.7 - Geographic Information Services									
6.8 - Environmental Management									
6.9 - Economic Development									
Vote 7 - Human Settlement and Housing	-	500	-		1,665	292	1,373	471%	500
7.1 - Head									
7.2 - Rental and Social Housing									
7.3 - Land Development and Property Management		500				292	(292)	-100%	500
7.4 - Implementation Support									
7.5 - BNG Property Management					217		217	#DIV/0!	
7.6 - Informal Settlements									
7.7 - Housing					1,448		1,448	#DIV/0!	
Vote 8 - Fresh Produce Market	-	700	-			408	(408)	-100%	700
8.1 - Administration									
8.2 - Business Operations		700				408	(408)	-100%	700
Vote 9 - Engineering Services	-	116,524	-	4,799	99,820	67,968	31,851	47%	116,524
9.1 - Head									
9.2 - Fleet Services and Engineering Support		934			36	545	(508)	-93%	934
9.3 - Roads and Stormwater		55,908		2,717	37,372	32,611	4,761	15%	55,908
9.4 - Solid Waste Management					387		387	#DIV/0!	
9.5 - Water and Sanitation		59,682		2,081	62,025	34,813	27,212	78%	59,682
Vote 10 - Water Services	-	16,388	-	23	4,559	9,559	(5,001)	-52%	16,388
10.1 - Water		16,388		23	4,559	9,559	(5,001)	-52%	16,388
Vote 11 - Miscellaneous Services	-		-						
11.1 - Transfers, Grants and Miscellaneous									
Vote 12 - Regional Operations	-		-						
12.1 - Administration									
12.2 - Bloemfontein North									
12.3 - Bloemfontein South									
12.4 - Botshabelo									
12.5 - Thaba Nchu									
Vote 13 - Strategic Projects and Service Delivery Reg	-	8,000	-	40	40	4,666	(4,626)	-99%	8,000
13.1 - Head									
13.2 - Strategic Projects		8,000		40	40	4,666	(4,626)	-99%	8,000
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	-	10,000	-			5,833	(5,833)	-100%	10,000
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		10,000				5,833	(5,833)	-100%	10,000
14.8 - Design and Development									
14.9 - Distribution									
14.10 - Street Lights									
Total single-year capital expenditure	-	179,907	-	16,298	134,020	104,940	29,080	27.71%	179,907
Total Capital Expenditure	-	865,989	-	35,707	325,819	505,131	(179,312)	-35.50%	865,989

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M07 January

Description	2012/13	Budget Year 2013/14			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		22,982		39,453	22,982
Call investment deposits		629,766		767,464	629,766
Consumer debtors		527,952		1,436,489	527,952
Other debtors		145,212		117,789	145,212
Current portion of long-term receivables		18,013		12,826	18,013
Inventory		43,413		100,718	43,413
Total current assets	-	1,387,339	-	2,474,739	1,387,339
Non current assets					
Long-term receivables		2,486		13,350	2,486
Investments		25		182,262	25
Investment property		1,344,209		-	1,344,209
Investments in Associate		-		-	-
Property, plant and equipment		10,018,263		12,723,492	10,018,263
Agricultural		-		-	-
Biological assets		-		-	-
Intangible assets		13,667		-	13,667
Other non-current assets		-		-	-
Total non current assets	-	11,378,649	-	12,919,103	11,378,649
TOTAL ASSETS	-	12,765,988	-	15,393,843	12,765,988
LIABILITIES					
Current liabilities					
Bank overdraft		-		-	-
Borrowing		4,622		39,253	4,622
Consumer deposits		89,933		70,460	89,933
Trade and other payables		1,028,268		1,451,164	1,028,268
Provisions		-		-	-
Total current liabilities	-	1,122,823	-	1,560,877	1,122,823
Non current liabilities					
Borrowing		249,593		157,011	249,593
Provisions		658,344		894,984	658,344
Total non current liabilities	-	907,937	-	1,051,995	907,937
TOTAL LIABILITIES	-	2,030,760	-	2,612,872	2,030,760
NET ASSETS	-	10,735,228	-	12,780,971	10,735,228
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		8,016,789		12,025,374	8,016,789
Reserves		2,718,439		755,597	2,718,439
TOTAL COMMUNITY WEALTH/EQUITY	-	10,735,228	-	12,780,971	10,735,228

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M07 January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other		4,206,726		305,230	2,422,014	2,453,783	(31,769)	-1%	4,206,726
Government - operating		654,372		5,000	482,396	381,695	100,701	26%	654,372
Government - capital		686,388		50,000	492,594	400,370	92,224	23%	686,388
Interest		317,403		3,042	14,182	185,141	(170,959)	-92%	317,403
Dividends		-		-	-	-	-		-
Payments									
Suppliers and employees		(4,686,926)		(305,086)	(2,416,986)	(2,733,884)	(316,898)	12%	(4,686,926)
Finance charges		(200,445)		(2,331)	(14,284)	(116,919)	(102,635)	88%	(200,445)
Transfers and Grants		(121,889)		(277)	(34,610)	(71,098)	(36,488)	51%	(121,889)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	855,628	-	55,579	945,305	499,088	446,218	89%	855,628
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		1		-	-	1	(1)	-100%	1
Decrease (Increase) in non-current debtors		55,000		-	-	32,082	(32,082)	-100%	55,000
Decrease (increase) other non-current receivables		-		-	-	-	-		-
Decrease (increase) in non-current investments		-		(1,688)	(182,245)	-	(182,245)	#DIV/0!	-
Payments									
Capital assets		(692,791)		(39,370)	(402,745)	(404,105)	(1,360)	0%	(692,791)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(637,790)	-	(41,058)	(584,989)	(372,023)	212,966	-57%	(637,790)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		40,394		-	22,257	23,562	(1,304)	-6%	40,394
Increase (decrease) in consumer deposits		6,000		212	1,334	3,500	(2,166)	-62%	6,000
Payments									
Repayment of borrowing		(35,000)		(516)	(5,079)	(20,416)	(15,336)	75%	(35,000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	11,394	-	(304)	18,512	6,646	(11,866)	-179%	11,394
NET INCREASE/ (DECREASE) IN CASH HELD	-	229,231	-	14,216	378,828	133,711			229,231
Cash/cash equivalents at beginning:		423,517			610,333	423,517			610,333
Cash/cash equivalents at month/year end:	-	652,748	-		989,162	557,227			839,564

MAN Mangaung - Supporting Table SC1 Material variance explanations - M07 January

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Property Rates	250,659	Exceeding target, waiting for objections against valuations to be finalized	
Electricity Revenue	(97,706)	Seasonal fluctuation	No remedial steps required
Water Revenue	9,089	On target, seasonal fluctuation	No remedial steps required
Sanitation Revenue	36,758	Exceeding target, waiting for objections against valuations to be finalized	
Refuse removal	9,224	Exceeding target, revenue forgone still outstanding	No remedial steps required
Rental of Facilities and Equipment	(6,889)	Low demand	
Interest earned - external investments	(14,387)	Low investment balance and interest rate	No remedial steps required
Interest earned -outstanding debtors	(1,261)	On target	
Fines	(2,398)	Less illegal connection fees (entity)collected	Traffic fines revenue is increasing
Agency services	(2,118)	Only accounted for at year end	
Other Revenue	(137,463)	GRAP issues only accounted for at year end	
Transfers recognized - operational	86,978	Equitable share and fuel levy received in advance	No remedial steps required
<u>Expenditure By Type</u>			
Employee related cost	(62,939)	Unfilled vacancies	Positions to be filled
Depreciation and asset impairment	15	On target	No remedial steps required
Debt impairment	9	On target	No remedial steps required
Bulk Purchases	2,708	On target and seasonal fluctuation	No remedial steps required
Finance charges	(26,571)	External loan not yet fully utilized	No remedial steps required
Other materials (Repairs and maintenance)	(56,118)	Under and slow spending and implementation of projects	There is a need to accelerate this spending
Contracted services	(26,434)	Under and slow spending and implementation of projects	There is a need to accelerate this spending
Transfers and Grants	(19,136)	Grants to Centlec not fully paid over and not yet recognized	
Other expenditure	(144,833)	Under spending and GRAP related issues only accounted for at year end	
<u>Capital Expenditure</u>			
Capital Expenditure Projects in total	(179,312)	Under and slow spending and implementation of projects	There is a need to accelerate this spending
<u>Cash Flow</u>			
Ratepayers and other	(31,769)	Less collected than budgeted	
Government - Operating Grants	100,701	Equitable share and fuel levy received in advance	No remedial steps required
Government - Capital Grants	92,224	Urban Settlements Development grant received in advance	No remedial steps required
Suppliers and employees	(316,898)	Less spend than budgeted	
Increase in non-current assets	(182,245)	Investments by the Entity for 6 and 8 months	No remedial steps required
Finance charges	(102,635)	Interest on inter company loan and interest on defined benefit plan only accounted for at year end	
Transfers and grants	(36,488)	Grants to Centlec not yet paid over in full	
<u>Municipal Entities</u>			
Revenue	36,379	Less billed than budgeted -seasonal fluctuation	No remedial steps required
Operating expenditure	137,346	Over spending and seasonal fluctuation on sale of electricity	No remedial steps required
Capital expenditure	(33,843)	Under spending	There is a need to accelerate this spending

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

Description of financial indicator	Basis of calculation	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	12.1%	0.0%	12.6%	12.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	4.2%	0.0%	1.9%	4.2%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	11.9%	0.0%	12.9%	11.9%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	9.2%	0.0%	20.8%	9.2%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	123.6%	0.0%	158.5%	123.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	58.1%	0.0%	51.7%	58.1%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		91.4%	0.0%	94.40%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	12.6%	0.0%	47.4%	12.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	2212.5%	0.0%	0.0%	2212.5%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		95.0%	0.0%	95.0%	95.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated				Not Available	
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source				32.00%	31.0%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	21.7%	0.0%	18.9%	21.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	5.6%	0.0%	3.7%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	11.8%	0.0%	10.6%	11.8%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		13.20		536.12%	13.20
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		19.6%		91.13%	19.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.90		2.55	1.90

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2013/14											
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	83,458	47,425	45,273	36,145	31,762	29,113	135,308	521,463	929,947	753,790	-	721,807
Trade and Other Receivables from Exchange Transactions - Electricity	1300	113,927	54,173	42,081	37,392	31,549	27,605	108,198	233,928	648,854	438,673	-	232,153
Receivables from Non-exchange Transactions - Property Rates	1400	75,385	50,699	50,242	42,537	37,756	33,185	56,877	171,193	517,874	341,548	-	170,869
Receivables from Exchange Transactions - Waste Water Management	1500	18,142	11,131	10,490	9,091	7,152	7,162	22,382	117,509	203,060	163,297	-	169,474
Receivables from Exchange Transactions - Waste Management	1600	10,048	7,602	7,128	6,818	6,673	6,512	14,414	10,265	69,459	44,681	-	18,229
Receivables from Exchange Transactions - Property Rental Debtors	1700	256	428	349	68,512	-	-	-	-	69,544	68,512	-	47,181
Interest on Arrear Debtor Accounts	1810	9,925	9,257	8,649	9,046	8,463	7,956	41,934	96,402	191,631	163,800	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,868	1,914	1,844	2,335	2,908	667	3,975	25,960	42,470	35,845	-	73,687
Total By Income Source	2000	314,009	182,629	166,056	211,875	126,262	112,200	383,088	1,176,720	2,672,839	2,010,145	-	1,433,400
2012/13 - totals only		236,833	127,694	102,225	152,421	98,618	90,378	286,812	1,069,983	2,164,964	1,698,212		
Debtors Age Analysis By Customer Group													
Organs of State	2200	34,670	32,708	27,413	21,295	13,195	12,100	27,392	56,309	225,081	130,290	-	-
Commercial	2300	139,127	67,005	55,714	48,339	44,139	37,001	105,358	283,429	780,113	518,266	-	-
Households	2400	140,213	82,916	82,929	142,242	68,928	63,098	250,337	836,983	1,667,645	1,361,589	-	1,433,400
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	314,009	182,629	166,056	211,875	126,262	112,200	383,088	1,176,720	2,672,839	2,010,145	-	1,433,400

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	86,858								86,858	80,900
Bulk Water	0200									-	-
PAYE deductions	0300									-	-
VAT (output less input)	0400									-	-
Pensions / Retirement deductions	0500									-	-
Loan repayments	0600									-	-
Trade Creditors	0700	23,173	20,263	4,375	14,696					62,506	85,190
Auditor General	0800									-	-
Other	0900									-	-
Total By Customer Type	1000	110,031	20,263	4,375	14,696	-	-	-	-	149,364	166,090

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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
R thousands	Yrs/Months							
Municipality								
ABSA	Call	Call Account	–	666	4.50%	202,152	(25,800)	176,352
ABSA	Call	Call Account	–	48	4.50%	12,587	48	12,635
Standard Bank	Call	Call Account	–	144	4.50%	37,753	144	37,896
First National Bank	Call	Call Account	–	16	3.40%	5,405	16	5,421
Nedbank	Call	Call Account	–	361	4.75%	88,766	361	89,126
First National Bank	Call	Call Account	–	10	4.75%	2,365	9	2,375
First National Bank	1 month	Fixed	14-Jan-14	47	5.26%	25,107	(25,107)	–
First National Bank	1 month	Fixed	31-Jan-14	449	5.26%	100,461	–	100,461
ABSA	2 months	Fixed	28-Jan-14	397	5.37%	100,000	(100,000)	–
Nedbank	1 month	Fixed	17-Feb-14	66	5.30%	–	25,223	25,223
Nedbank	2 months	Fixed	31-Mar-14	44	5.40%	–	100,000	100,000
Municipality sub-total				2,247		574,596	(25,107)	549,489
Entities								
ABSA - 1 Day Account	Call	Call Account	–	383	4.70%	50,033	63,111	113,144
ABSA - 32 Day Fixed Deposit	32 day fixed	Call Account	–	488	5.25%	104,343	488	104,831
ABSA - 6 Months Account	6 months	Fixed	30-Jun-2014	312	5.93%	60,214	312	60,526
FNB- 8 Months Account	8 months	Fixed	6-Jun-2014	266	5.82%	60,575	266	60,842
Nedbank- 8 Months Account	8 months	Fixed	6-Jun-2014	299	5.86%	60,578	299	60,877
Entities sub-total				1,748		335,744	64,475	400,220
TOTAL INVESTMENTS AND INTEREST				3,995		910,340	39,369	949,709

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	–	633,472	–	5,000	492,396	316,736	175,660	55.5%	633,472
Local Government Equitable Share		605,072		–	437,796	302,536	135,260	44.7%	605,072
Finance Management		1,500		–	1,500	750	750	100.0%	1,500
Water Services Operating Subsidy		6,900		–	4,600	3,450	1,150	33.3%	6,900
Public Transport Infrastructure Grant		20,000		5,000	20,000	10,000	10,000	100.0%	20,000
Sport and Recreation		–		–	28,500	–	28,500	#DIV/0!	–
Provincial Government:	–	20,900	–	–	–	10,450	(10,450)	-100.0%	20,900
Police, Public Safety and Roads		7,000		–	–	3,500	(3,500)	-100.0%	7,000
Water Affairs		13,900		–	–	6,950	(6,950)	-100.0%	13,900
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	877	–	877	#DIV/0!	–
Golden Shield Heritage Award					877		877	#DIV/0!	–
Total Operating Transfers and Grants	–	654,372	–	5,000	493,273	327,186	166,087	50.8%	654,372
Capital Transfers and Grants									
National Government:	–	642,615	–	–	407,594	321,308	86,287	26.9%	642,615
Urban Settlements Development Grant		596,719		–	387,867	298,360	89,508	30.0%	596,719
EPWP Incentive Grant		3,896		–	2,727	1,948	779	40.0%	3,896
Minerals and Energy		42,000		–	17,000	21,000	(4,000)	-19.0%	42,000
Provincial Government:	–	43,773	–	50,000	75,000	21,886	53,114	242.7%	43,773
Human Settlements		43,773		50,000	75,000	21,886	53,114	242.7%	43,773
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	–	686,388	–	50,000	482,594	343,194	139,400	40.6%	686,388
TOTAL RECEIPTS OF TRANSFERS & GRANTS	–	1,340,760	–	55,000	975,868	670,380	305,488	45.6%	1,340,760

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	–	633,472	–	47,588	380,004	316,736	63,268	20.0%	633,472
Local Government Equitable Share		605,072		50,423	352,959	302,536	50,423	16.7%	605,072
Finance Management		1,500		34	1,437	750	687	91.6%	1,500
Water Services Operating Subsidy		6,900		16	4,714	3,450	1,264	36.6%	6,900
EPWP Incentive Grant		–		–	–	–	–	–	–
Sport and Recreation		–		(2,884)	14,167	–	14,167	#DIV/0!	–
Public Transport Infrastructure Grant		20,000		–	6,729	10,000	(3,271)	-32.7%	20,000
Provincial Government:	–	20,900	–	8,933	9,312	10,450	(1,138)	-10.9%	20,900
Premiers Office (Hlasele)		–		90	60	–	60	#DIV/0!	–
Police, Public Safety and Roads		7,000		3,192	3,192	3,500	(308)	-8.8%	7,000
Water Affairs		13,900		5,651	6,060	6,950	(890)	-12.8%	13,900
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	260	–	260	#DIV/0!	–
City of Ghent				–	260	–	260	#DIV/0!	–
Kellogs Foundation				–	–	–	–	–	–
Golden Shield Heritage Award				–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	–	654,372	–	56,522	389,576	327,186	62,390	19.1%	654,372
Capital expenditure of Transfers and Grants									
National Government:	–	642,615	–	24,042	264,166	321,308	(56,808)	-17.7%	642,615
Urban Settlements Development Grant		596,719		18,990	245,889	298,360	(52,470)	-17.6%	596,719
EPWP Incentive Grant		3,896		–	824	1,948	(1,124)	-57.7%	3,896
Minerals and Energy		42,000		5,052	17,787	21,000	(3,213)	-15.3%	42,000
Water Affairs		–		–	(334)	–	(334)	#DIV/0!	–
Provincial Government:	–	43,773	–	917	2,301	21,886	(19,585)	-89.5%	43,773
Human Settlements		43,773		917	1,288	21,886	(20,598)	-94.1%	43,773
Police, Public Safety and Roads		–		–	1,014	–	1,014	#DIV/0!	–
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	20	–	20	#DIV/0!	–
City of Ghent				–	20	–	20	#DIV/0!	–
Total capital expenditure of Transfers and Grants	–	686,388	–	24,959	266,487	343,194	(76,372)	-22.3%	686,388
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	1,340,760	–	81,481	656,064	670,380	(13,982)	-2.1%	1,340,760

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January

Description	Budget Year 2013/14				
	Approved Rollover 2012/13	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	7,820	–	–	7,820	100.0%
Local Government Equitable Share	–	–	–	–	
Finance Management	–	–	–	–	
Water Services Operating Subsidy	6,000	–	–	6,000	100.0%
EPWP Incentive Grant	1,820	–	–	1,820	100.0%
Public Transport Infrastructure Grant	–	–	–	–	
Provincial Government:	60	–	–	60	100.0%
Police, Public Safety and Roads	–	–	–	–	
Premiers Office (Hlasela)	60	–	–	60	100.0%
Water Affairs	–	–	–	–	
District Municipality:	–	–	–	–	
Motheo	–	–	–	–	
Other grant providers:	249	–	–	249	100.0%
City of Ghent	–	–	–	–	
Kellogs Foundation	249	–	–	249	100.0%
Total operating expenditure of Approved Roll-overs	8,129	–	–	8,129	100.0%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	131,649	9,817	48,036	83,613	63.5%
Urban Settlements Development Grant	129,450	9,817	47,212	82,238	63.5%
EPWP Incentive Grant	2,198	–	824	1,375	62.5%
Minerals and Energy	–	–	–	–	
Provincial Government:	1,830	–	–	1,830	100.0%
Human Settlements	1,830	–	–	1,830	100.0%
District Municipality:	5,500	–	–	5,500	100.0%
Environmental Grant	5,500	–	–	5,500	100.0%
Other grant providers:	85	–	–	85	100.0%
City of Ghent	85	–	–	85	100.0%
Total capital expenditure of Approved Roll-overs	139,064	9,817	48,036	91,028	65.5%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	147,193	9,817	48,036	99,157	67.4%

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration R thousands	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		31,993		2,385	16,739	15,996	743	5%	31,993
Pension and UIF Contributions		3,286		261	1,829	1,643	186	11%	3,286
Medical Aid Contributions		351		36	233	175	57	33%	351
Motor Vehicle Allowance		11,048		841	5,883	5,524	359	6%	11,048
Cellphone Allowance		1,796		76	1,188	898	291	32%	1,796
Housing Allowances		165		12	83	83	0	0%	165
Other benefits and allowances		—		—	—	—	—	—	—
Sub Total - Councillors	—	48,638	—	3,611	25,955	24,319	1,636	7%	48,638
% increase		#DIV/0!							#DIV/0!
Senior Managers of the Municipality									
Basic Salaries and Wages		11,707		1,207	8,363	5,854	2,510	43%	11,707
Pension and UIF Contributions		712		70	482	356	126	35%	712
Medical Aid Contributions		184		22	140	92	48	52%	184
Overtime		—		—	—	—	—	—	—
Performance Bonus		2,931		—	—	1,465	(1,465)	-100%	2,931
Motor Vehicle Allowance		2,048		184	1,291	1,024	267	26%	2,048
Cellphone Allowance		121		15	112	61	51	85%	121
Housing Allowances		—		—	—	—	—	—	—
Other benefits and allowances		1		15	105	0	105	36453%	1
Payments in lieu of leave		—		—	—	—	—	—	—
Long service awards		—		—	—	—	—	—	—
Post-retirement benefit obligations		—		—	—	—	—	—	—
Sub Total - Senior Managers of Municipality	—	17,705	—	1,514	10,494	8,853	1,641	19%	17,705
% increase		#DIV/0!							#DIV/0!
Other Municipal Staff									
Basic Salaries and Wages		754,428		49,431	340,307	377,214	(36,907)	-10%	754,428
Pension and UIF Contributions		102,789		7,549	52,148	51,394	754	1%	102,789
Medical Aid Contributions		58,748		4,515	28,856	29,374	(519)	-2%	58,748
Overtime		42,325		8,749	47,149	21,163	25,986	123%	42,325
Performance Bonus		—		—	—	—	—	—	—
Motor Vehicle Allowance		51,907		4,677	31,231	25,953	5,278	20%	51,907
Cellphone Allowance		4,298		849	2,869	2,149	720	34%	4,298
Housing Allowances		6,154		189	1,332	3,077	(1,745)	-57%	6,154
Other benefits and allowances		11,836		644	4,529	5,918	(1,389)	-23%	11,836
Payments in lieu of leave		—		—	—	—	—	—	—
Long service awards		—		—	—	—	—	—	—
Post-retirement benefit obligations		24,704		2,059	14,411	12,352	2,059	17%	24,704
Sub Total - Other Municipal Staff	—	1,057,189	—	78,661	522,831	528,594	(5,764)	-1%	1,057,189
% increase		#DIV/0!							#DIV/0!
Total Parent Municipality	—	1,123,532	—	83,785	559,280	561,766	(2,487)	0%	1,123,532
Unpaid salary, allowances & benefits in arrears:									
Board Members of Entities									
Board Fees		1,248		109	843	624	219	35%	1,248
Sub Total - Board Members of Entities	—	1,248	—	109	843	624	219	35%	1,248
% increase		#DIV/0!							#DIV/0!
Senior Managers of Entities									
Basic Salaries and Wages		5,582		858	8,544	2,791	5,753	206%	5,582
Pension and UIF Contributions		—		29	400	—	400	#DIV/0!	—
Medical Aid Contributions		—		10	380	—	380	#DIV/0!	—
Overtime		—		—	—	—	—	—	—
Performance Bonus		781		—	—	391	(391)	-100%	781
Motor Vehicle Allowance		—		72	1,009	—	1,009	#DIV/0!	—
Cellphone Allowance		—		—	—	—	—	—	—
Housing Allowances		—		—	4	—	4	#DIV/0!	—
Other benefits and allowances		—		2	41	—	41	#DIV/0!	—
Payments in lieu of leave		—		—	—	—	—	—	—
Long service awards		—		—	—	—	—	—	—
Post-retirement benefit obligations		—		—	—	—	—	—	—
Sub Total - Senior Managers of Entities	—	6,364	—	971	10,379	3,182	7,197	226%	6,364
% increase		#DIV/0!							#DIV/0!
Other Staff of Entities									
Basic Salaries and Wages		71,505		9,730	60,735	35,753	24,982	70%	71,505
Pension and UIF Contributions		8,800		1,333	9,113	4,400	4,713	107%	8,800
Medical Aid Contributions		12,456		697	4,699	6,228	(1,529)	-25%	12,456
Overtime		10,163		1,307	6,217	5,082	1,136	22%	10,163
Performance Bonus		—		—	—	—	—	—	—
Motor Vehicle Allowance		5,732		888	5,794	2,866	2,928	102%	5,732
Cellphone Allowance		—		1	12	—	12	#DIV/0!	—
Housing Allowances		622		44	305	311	(6)	-2%	622
Other benefits and allowances		585		259	1,264	293	971	332%	585
Payments in lieu of leave		—		—	—	—	—	—	—
Long service awards		—		—	—	—	—	—	—
Post-retirement benefit obligations		—		—	—	—	—	—	—
Sub Total - Other Staff of Entities	—	109,864	—	14,259	88,139	54,932	33,207	60%	109,864
% increase		#DIV/0!							#DIV/0!
Total Municipal Entities	—	117,476	—	15,339	99,361	58,738	40,623	69%	117,476
TOTAL SALARY, ALLOWANCES & BENEFITS	—	1,241,008	—	99,125	658,640	620,504	38,136	6%	1,241,008
% increase		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF	—	1,191,122	—	95,404	631,843	595,561	36,282	6%	1,191,122

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M07 January

Description	Budget Year 2013/14												2013/14 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands															
Cash Receipts By Source															
Property rates	28,874	34,701	32,302	38,702	41,127	37,583	32,184	45,008	45,008	45,008	45,008	114,592	540,098	601,129	648,799
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	165,033	216,148	203,538	241,333	163,000	149,786	194,170	153,456	161,470	164,603	175,975	9,011	1,997,524	2,454,674	2,756,194
Service charges - water revenue	51,298	56,157	47,612	63,005	59,350	62,155	47,542	46,698	46,698	46,698	46,698	(13,533)	560,379	610,816	672,875
Service charges - sanitation revenue	13,823	16,467	14,885	17,596	17,977	16,911	15,095	11,324	11,324	11,324	11,324	(22,161)	135,891	146,707	160,069
Service charges - refuse	6,639	7,795	7,745	9,041	9,043	9,357	8,489	7,710	7,710	7,710	7,710	3,574	92,526	99,917	109,046
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	244	254	219	225	227	202	225	2,159	2,159	2,159	2,159	15,676	25,908	27,560	29,213
Interest earned - external investments	1,674	1,646	2,242	1,541	1,971	1,993	3,032	14,825	14,825	14,825	14,825	104,501	177,902	190,528	204,280
Interest earned - outstanding debtors	26	4	12	8	17	4	10	11,625	11,625	11,625	11,625	92,919	139,501	142,146	145,998
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	227	461	456	959	787	1,413	1,094	1,101	1,101	1,101	1,101	3,409	13,208	10,327	8,208
Licences and permits	20	39	16	42	16	14	12	70	70	70	70	403	843	928	1,020
Agency services	-	-	-	-	-	-	-	303	303	303	303	2,421	3,631	3,851	3,987
Transfer receipts - operating	258,613	-	2,300	2,300	185,683	28,500	5,000	5,000	170,043	-	-	(3,067)	654,372	604,210	592,987
Other revenue	19,545	95,719	10,373	3,555	21,269	121,518	6,419	68,736	68,736	68,736	68,736	271,489	824,830	782,541	860,274
Cash Receipts by Source	546,016	429,391	321,700	378,307	500,467	429,437	313,272	368,016	541,072	374,163	385,535	579,234	5,166,612	5,675,334	6,192,950
Other Cash Flows by Source															
Transfer receipts - capital	17,000	1,558	-	-	424,036	-	50,000	180,157	10,500			3,136	686,388	707,406	748,407
Contributions & Contributed assets	-	-	-	-	-	-	-	991	991	991	991	7,926	11,888	17,833	33,135
Proceeds on disposal of PPE	-	-	-	-	-	-	-	0	0	0	0	1	1	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15,137	-	-	7,120	-	-	-	3,366	3,366	3,366	3,366	4,672	40,394	35,712	-
Increase in consumer deposits	204	176	149	167	262	164	212	500	500	500	500	2,666	6,000	6,230	6,550
Receipt of non-current debtors	-	-	-	-	-	-	-	4,583	4,583	4,583	4,583	36,667	55,000	30,000	30,000
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	(120,557)	(60,000)	-	-	-	-	-	180,557	-	-	-
Total Cash Receipts by Source	578,358	431,125	321,850	385,594	804,209	369,601	363,484	557,613	561,012	383,603	394,975	814,858	5,966,282	6,472,514	7,011,042
Cash Payments by Type															
Employee related costs	83,798	88,521	88,851	87,153	86,651	88,410	93,571	99,260	99,260	99,260	99,260	177,127	1,191,122	1,307,722	1,390,389
Remuneration of councillors	3,663	3,631	4,113	3,896	3,857	3,917	3,720	39,991	39,991	39,991	39,991	293,127	479,886	53,657	57,398
Interest paid	1,726	1,712	1,764	2,183	2,353	2,217	2,331	16,704	16,704	16,704	16,704	119,345	200,445	213,266	228,392
Bulk purchases - Electricity	160,175	169,447	163,363	85,797	87,416	84,925	77,836	85,417	87,847	97,001	114,167	36,609	1,250,000	1,630,000	1,887,992
Bulk purchases - Water & Sewer	35,885	21,701	29,016	32,836	30,391	34,620	31,103	36,101	35,861	33,191	29,364	2,301	352,367	376,827	436,326
Other materials	13,844	8,796	16,463	17,269	17,135	33,833	12,819	21,951	21,951	21,951	21,951	55,450	263,415	305,194	343,920
Contracted services	12,863	22,378	18,155	31,148	24,042	40,040	12,854	21,421	21,421	21,421	21,421	9,887	257,051	261,824	273,019
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	205	42	9	59	80	33,939	277	10,157	10,157	10,157	10,157	46,649	121,889	107,990	109,207
General expenses	68,138	44,302	39,643	43,055	59,789	63,534	32,839	47,668	47,668	47,668	47,668	30,048	572,021	741,357	939,427
Cash Payments by Type	380,296	360,529	361,377	303,395	311,713	385,436	267,350	378,670	380,860	387,344	400,683	770,544	4,688,195	4,997,836	5,666,070
Other Cash Flows/Payments by Type															
Capital assets	51,677	47,544	53,837	64,878	70,348	75,089	39,370	57,733	57,733	57,733	57,733	59,116	692,791	811,963	866,225
Repayment of borrowing	800	534	481	528	624	1,596	516	2,917	2,917	2,917	2,917	18,254	35,000	33,200	31,900
Other Cash Flows/Payments	(79,531)	139,264	25,344	95,376	29,344	(154,356)	42,032	-	-	-	-	223,592	321,065	250,300	330,600
Total Cash Payments by Type	353,243	547,871	441,040	464,177	412,029	307,765	349,267	439,319	441,509	447,993	461,332	1,071,506	5,737,051	6,093,299	6,894,794
NET INCREASE/(DECREASE) IN CASH HELD	225,115	(116,746)	(119,190)	(78,583)	392,180	61,836	14,216	118,294	119,503	(64,390)	(66,357)	(256,648)	229,231	379,215	116,247
Cash/cash equivalents at the month/year beginning:	610,333	835,449	718,703	599,513	520,930	913,110	974,945	989,162	1,107,456	1,226,959	1,162,569	1,096,212	610,333	839,564	1,218,780
Cash/cash equivalents at the month/year end:	835,449	718,703	599,513	520,930	913,110	974,945	989,162	1,107,456	1,226,959	1,162,569	1,096,212	839,564	839,564	1,218,780	1,335,027

MAN Mangaung - Supporting Table SC10 Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure) - M07 January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		568,524		81,768	582,279	284,262	298,017	105%	568,524
Property rates - penalties & collection charges		–		–	–	–	–		–
Service charges - electricity revenue		–		–	–	–	–		–
Service charges - water revenue		589,873		59,051	353,162	294,937	58,225	20%	589,873
Service charges - sanitation revenue		143,043		17,481	120,195	71,521	48,674	68%	143,043
Service charges - refuse revenue		97,396		9,121	66,034	48,698	17,337	36%	97,396
Service charges - other		–		–	–	–	–		–
Rental of facilities and equipment		25,908		1,568	8,223	12,954	(4,731)	-37%	25,908
Interest earned - external investments		33,221		3,622	12,079	16,611	(4,531)	-27%	33,221
Interest earned - outstanding debtors		122,943		10,043	66,051	61,472	4,580	7%	122,943
Dividends received		–		19,533	136,733	–	136,733	#DIV/0!	–
Fines		5,568		1,222	5,306	2,784	2,522	91%	5,568
Licences and permits		843		27	271	422	(151)	-36%	843
Agency services		3,131		7,922	49,281	1,565	47,715	3048%	3,131
Transfers recognised - operational		654,372		(5,000)	468,673	327,186	141,487	43%	654,372
Other revenue		796,559		6,537	197,594	398,279	(200,686)	-50%	796,559
Gains on disposal of PPE		–		–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)	–	3,041,380	–	212,895	2,065,882	1,520,690	545,192	36%	3,041,380
Expenditure By Type									
Employee related costs		1,074,894		80,175	533,325	537,447	(4,122)	-1%	1,074,894
Remuneration of councillors		48,638		3,611	25,955	24,319	1,636	7%	48,638
Debt impairment		135,837		11,320	79,238	67,918	11,320	17%	135,837
Depreciation & asset impairment		295,107		24,592	172,146	147,553	24,592	17%	295,107
Finance charges		185,391		11,943	81,567	92,696	(11,129)	-12%	185,391
Bulk purchases		352,367		34,808	213,971	176,184	37,788	21%	352,367
Other materials		220,753		14,850	77,205	110,376	(33,172)	-30%	220,753
Contracted services		191,424		6,719	85,341	95,712	(10,371)	-11%	191,424
Transfers and grants		121,571		294	882	60,785	(59,904)	-99%	121,571
Other expenditure		462,014		17,769	248,615	231,007	17,608	8%	462,014
Loss on disposal of PPE		–		–	–	–	–		–
Total Expenditure	–	3,087,996	–	206,080	1,518,244	1,543,998	(25,754)	-2%	3,087,996
Surplus/(Deficit)	–	(46,615)	–	6,815	547,638	(23,308)	570,946	-2450%	(46,615)
Transfers recognised - capital		686,388		–	–	343,194	(343,194)	-100%	686,388
Contributions recognised - capital		–		–	–	–	–		–
Contributed assets		–		–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	639,773	–	6,815	547,638	319,886	227,752	71%	639,773
Taxation		–		–	–	–	–		–
Surplus/(Deficit) after taxation	–	639,773	–	6,815	547,638	319,886	227,752	71%	639,773

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M07 January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Municipal Entity									
Centlec (SOC) Ltd		2,465,995		146,081	1,269,376	1,232,997	36,379	3%	2,465,995
Total Operating Revenue	–	2,465,995	–	146,081	1,269,376	1,232,997	36,379	3%	2,465,995
Expenditure By Municipal Entity									
Centlec (SOC) Ltd		2,280,477		145,837	1,277,585	1,140,239	137,346	12%	2,280,477
Total Operating Expenditure	–	2,280,477	–	145,837	1,277,585	1,140,239	137,346	12%	2,280,477
Surplus/ (Deficit) for the yr/period	–	185,517	–	244	(8,209)	92,759	173,725	187%	185,517
Capital Expenditure By Municipal Entity									
Centlec (SOC) Ltd		156,588		7,610	44,451	78,294	(33,843)	-43%	156,588
Total Capital Expenditure	–	156,588	–	7,610	44,451	78,294	(33,843)	-43%	156,588

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M07 January

Month	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		72,166		17,574	17,574	72,166	54,592	75.6%	2.03%
August		72,166		41,173	58,747	144,331	85,585	59.3%	6.78%
September		72,166		44,270	103,017	216,497	113,480	52.4%	11.90%
October		72,166		59,114	162,131	288,663	126,532	43.8%	18.72%
November		72,166		60,598	222,729	360,829	138,099	38.3%	25.72%
December		72,166		67,383	290,112	432,994	142,882	33.0%	33.50%
January		72,166		35,707	325,819	505,160	179,341	35.5%	37.62%
February		72,166				577,326	–		
March		72,166				649,492	–		
April		72,166				721,657	–		
May		72,166				793,823	–		
June		72,166				865,989	–		
Total Capital expenditure	–	865,989	–	325,819					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	536,477	-	13,453	187,203	199,257	12,053	6.0%	536,477
Infrastructure - Road transport	-	71,281	-	2,717	28,906	35,641	6,734	18.9%	71,281
Roads, Pavements & Bridges		71,281		2,717	28,906	35,641	6,734	18.9%	71,281
Storm water		-		-	-	-	-		-
Infrastructure - Electricity	-	126,845	-	7,267	40,927	63,422	22,496	35.5%	126,845
Generation		-		-	-	-	-		-
Transmission & Reticulation		126,845		7,267	40,927	63,422	22,496	35.5%	126,845
Street Lighting		-		-	-	-	-		-
Infrastructure - Water	-	131,388	-	947	43,300	65,694	22,394	34.1%	131,388
Dams & Reservoirs		-		-	-	-	-		-
Water purification		-		-	-	-	-		-
Reticulation		131,388		947	43,300	65,694	22,394	34.1%	131,388
Infrastructure - Sanitation	-	206,947	-	2,521	73,684	34,492	(39,192)	-113.6%	206,947
Reticulation		-		-	-	-	-		-
Sewerage purification		206,947		2,521	73,684	34,492	(39,192)	-113.6%	206,947
Infrastructure - Other	-	15	-	-	387	8	(379)	-5058.5%	15
Waste Management		-		-	387	-	(387)	#DIV/0!	-
Transportation		-		-	-	-	-		-
Gas		-		-	-	-	-		-
Other		15		-	-	8	8	100.0%	15
Community	-	24,600	-	7,625	14,446	12,300	(2,146)	-17.4%	24,600
Parks & gardens		5,000		-	-	2,500	2,500	100.0%	5,000
Sportsfields & stadia		12,000		799	874	6,000	5,126	85.4%	12,000
Swimming pools		-		-	-	-	-		-
Community halls		-		352	1,362	-	(1,362)	#DIV/0!	-
Libraries		-		-	111	-	(111)	#DIV/0!	-
Recreational facilities		5,600		6,475	10,144	2,800	(7,344)	-262.3%	5,600
Fire, safety & emergency		-		-	-	-	-		-
Security and policing		2,000		-	1,954	1,000	(954)	-95.4%	2,000
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		-		-	-	-	-		-
Social rental housing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Heritage assets	-	-	-	306	1,963	-	(1,963)	#DIV/0!	-
Buildings		-		306	1,963	-	(1,963)	#DIV/0!	-
Other		-		-	-	-	-		-
Investment properties	-	8,500	-	-	1,231	4,250	3,019	71.0%	8,500
Housing development		8,500		-	1,231	4,250	3,019	71.0%	8,500
Other		-		-	-	-	-		-
Other assets	-	129,804	-	5,563	27,185	64,902	37,717	58.1%	129,804
General vehicles		38,390		1,757	4,786	19,195	14,409	75.1%	38,390
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		1,441		60	449	721	272	37.7%	1,441
Computers - hardware/equipment		6,500		-	-	3,250	3,250	100.0%	6,500
Furniture and other office equipment		9,255		180	1,286	4,627	3,341	72.2%	9,255
Abattoirs		-		-	-	-	-		-
Markets		-		-	-	-	-		-
Civic Land and Buildings		53,835		3,566	18,692	26,918	8,226	30.6%	53,835
Other Buildings		20,384		-	-	10,192	10,192	100.0%	20,384
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		-		-	1,973	-	(1,973)	#DIV/0!	-
Agricultural assets	-	-	-	-	-	-	-		-
List sub-class									-
Biological assets	-	-	-	-	-	-	-		-
List sub-class									-
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming									-
Other									-
Total Capital Expenditure on new assets	-	699,381	-	26,947	232,028	280,709	48,680	17.3%	699,381

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	136,790	-	8,417	90,693	68,395	(22,298)	-32.6%	136,790
Infrastructure - Road transport	-	39,196	-	2,312	34,904	19,598	(15,306)	-78.1%	39,196
Roads, Pavements & Bridges		39,196		2,312	34,904	19,598	(15,306)	-78.1%	39,196
Storm water		-		-	-	-	-		-
Infrastructure - Electricity	-	2,844	-	-	920	1,422	502	35.3%	2,844
Generation		-		-	-	-	-		-
Transmission & Reticulation		2,744		-	920	1,372	452	32.9%	2,744
Street Lighting		100		-	-	50	50	100.0%	100
Infrastructure - Water	-	47,000	-	1,263	36,147	23,500	(12,647)	-53.8%	47,000
Dams & Reservoirs		-		-	-	-	-		-
Water purification		-		-	-	-	-		-
Reticulation		47,000		1,263	36,147	23,500	(12,647)	-53.8%	47,000
Infrastructure - Sanitation	-	20,200	-	593	6,859	10,100	3,241	32.1%	20,200
Reticulation		-		-	-	-	-		-
Sewerage purification		20,200		593	6,859	10,100	3,241	32.1%	20,200
Infrastructure - Other	-	27,550	-	4,249	11,863	13,775	1,912	13.9%	27,550
Waste Management		13,550		-	2,758	6,775	4,017	59.3%	13,550
Transportation		14,000		4,249	9,104	7,000	(2,104)	-30.1%	14,000
Gas		-		-	-	-	-		-
Other		-		-	-	-	-		-
Community	-	-	-	-	-	-	-	-	-
Parks & gardens		-		-	-	-	-		-
Sportsfields & stadia		-		-	-	-	-		-
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		-		-	-	-	-		-
Recreational facilities		-		-	-	-	-		-
Fire, safety & emergency		-		-	-	-	-		-
Security and policing		-		-	-	-	-		-
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		-		-	-	-	-		-
Social rental housing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings		-		-	-	-	-		-
Other		-		-	-	-	-		-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development		-		-	-	-	-		-
Other		-		-	-	-	-		-
Other assets	-	29,818	-	343	3,098	14,909	11,810	79.2%	29,818
General vehicles		478		-	-	239	239	100.0%	478
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		23,500		324	2,743	11,750	9,007	76.7%	23,500
Computers - hardware/equipment		80		-	-	40	40	100.0%	80
Furniture and other office equipment		2,060		19	355	1,030	675	65.5%	2,060
Abattoirs		-		-	-	-	-		-
Markets		1,700		-	-	850	850	100.0%	1,700
Civic Land and Buildings		2,000		-	-	1,000	1,000	100.0%	2,000
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	-	166,608	-	8,760	93,791	83,304	(10,487)	-12.6%	166,608

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07
January

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	208,526	-	17,776	101,057	104,263	3,206	3.1%	208,526
Infrastructure - Road transport	-	64,831	-	1,507	27,231	32,415	5,185	16.0%	64,831
Roads, Pavements & Bridges		64,831		1,507	27,231	32,415	5,185	16.0%	64,831
Storm water		-		-	-	-	-		-
Infrastructure - Electricity	-	88,786	-	7,668	46,949	44,393	(2,556)	-5.8%	88,786
Generation		-		-	-	-	-		-
Transmission & Reticulation		51,508		4,530	30,713	25,754	(4,959)	-19.3%	51,508
Street Lighting		37,278		3,139	16,236	18,639	2,403	12.9%	37,278
Infrastructure - Water	-	35,485	-	7,622	21,108	17,742	(3,365)	-19.0%	35,485
Dams & Reservoirs		-		-	-	-	-		-
Water purification		-		-	-	-	-		-
Reticulation		35,485		7,622	21,108	17,742	(3,365)	-19.0%	35,485
Infrastructure - Sanitation	-	8,984	-	963	5,485	4,492	(992)	-22.1%	8,984
Reticulation		-		-	-	-	-		-
Sewerage purification		8,984		963	5,485	4,492	(992)	-22.1%	8,984
Infrastructure - Other	-	10,440	-	15	285	5,220	4,935	94.5%	10,440
Waste Management		9,548		15	136	4,774	4,638	97.2%	9,548
Transportation		893		-	61	446	385	86.3%	893
Gas		-		-	-	-	-		-
Other		-		-	88	-	(88)	#DIV/0!	-
Community	-	6,218	-	12	1,295	3,109	1,814	58.4%	6,218
Parks & gardens		1,314		11	732	657	(75)	-11.3%	1,314
Sportsfields & stadia		186		1	26	93	67	72.3%	186
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		483		-	0	242	241	99.8%	483
Recreational facilities		2,399		(0)	537	1,199	663	55.2%	2,399
Fire, safety & emergency		24		-	-	12	12	100.0%	24
Security and policing		775		-	-	387	387	100.0%	775
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		1,037		-	-	519	519	100.0%	1,037
Social rental housing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Buildings		-		-	-	-	-		-
Other		-		-	-	-	-		-
Investment properties	-	568	-	37	214	284	70	24.8%	568
Housing development		-		-	-	-	-		-
Other		568		37	214	284	70	24.8%	568
Other assets	-	94,588	-	4,713	22,081	47,294	25,213	53.3%	94,588
General vehicles		52,802		926	11,763	26,401	14,638	55.4%	52,802
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		1,914		30	125	957	832	86.9%	1,914
Computers - hardware/equipment		1,715		-	-	857	857	100.0%	1,715
Furniture and other office equipment		11,218		3,254	4,206	5,609	1,403	25.0%	11,218
Abattoirs		-		-	-	-	-		-
Markets		690		3	140	345	204	59.3%	690
Civic Land and Buildings		24,726		448	4,475	12,363	7,888	63.8%	24,726
Other Buildings		1,355		45	449	677	228	33.7%	1,355
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		169		7	923	85	(838)	-991.0%	169
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming		-		-	-	-	-		-
Other		-		-	-	-	-		-
Total Repairs and Maintenance Expenditure	-	309,900	-	22,538	124,646	154,950	30,304	19.6%	309,900