

THE CITY MANAGER
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD
ENDED 28 FEBRUARY 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 28 February 2014, the ten working day reporting limit expires on **14 March 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 28 FEBRUARY 2014

This report is based upon financial information, as at 28 February 2014 and available at the time of preparation. All variances are calculated against the approved budget figures.

The financial results **for the period ended 28 February 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) - M08 February

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		83,275	665,554	379,035	286,519	76%	568,524
Property rates - penalties & collection charges		–				–	–		–
Service charges - electricity revenue		2,102,657		135,900	1,264,674	1,401,841	(137,167)	-10%	2,102,657
Service charges - water revenue		589,873		61,607	414,769	393,268	21,501	5%	589,873
Service charges - sanitation revenue		143,043		17,513	137,708	95,367	42,342	44%	143,043
Service charges - refuse revenue		97,396		9,248	75,282	64,934	10,348	16%	97,396
Service charges - other		–		–	–	–	–		–
Rental of facilities and equipment		25,908		10,853	19,076	17,273	1,804	10%	25,908
Interest earned - external investments		177,902		3,697	93,080	118,607	(25,527)	-22%	177,902
Interest earned - outstanding debtors		146,843		13,261	97,654	97,900	(246)	0%	146,843
Dividends received		–		–	–	–	–		–
Fines		13,208		460	5,767	8,806	(3,039)	-35%	13,208
Licences and permits		843		26	297	562	(265)	-47%	843
Agency services		3,631		–	–	2,421	(2,421)	-100%	3,631
Transfers recognised - operational		654,372		–	468,673	436,270	32,403	7%	654,372
Other revenue		970,388		34,322	462,887	646,958	(184,071)	-28%	970,388
Gains on disposal of PPE		900		–	–	600	(600)	-100%	900
Total Revenue (excluding capital transfers and contributions)	–	5,495,487	–	370,163	3,705,422	3,663,841	41,581	1%	5,495,487
Expenditure By Type									
Employee related costs		1,191,122		95,193	727,036	794,121	(67,085)	-8%	1,191,122
Remuneration of councillors		49,886		5,699	32,497	33,259	(762)	-2%	49,886
Debt impairment		260,837		(61,597)	90,558	173,900	(83,342)	-48%	260,837
Depreciation & asset impairment		449,583		24,592	286,849	299,737	(12,888)	-4%	449,583
Finance charges		200,445		11,253	101,601	133,637	(32,036)	-24%	200,445
Bulk purchases		1,602,367		115,164	1,052,533	1,068,298	(15,766)	-1%	1,602,367
Other materials		309,900		7,984	132,630	206,610	(73,980)	-36%	309,900
Contracted services		303,081		18,546	168,900	202,064	(33,165)	-16%	303,081
Transfers and grants		121,889		153	52,115	81,263	(29,148)	-36%	121,889
Other expenditure		879,363		47,562	415,661	586,271	(170,611)	-29%	879,363
Loss on disposal of PPE		–		–	–	–	–		–
Total Expenditure	–	5,368,473	–	264,550	3,060,379	3,579,161	(518,782)	-14%	5,368,473
Surplus/(Deficit)	–	127,014	–	105,613	645,043	84,680	560,363	662%	127,014
Transfers recognised - capital		686,388		8,000	8,000	457,615	(449,615)	-98%	686,388
Contributions recognised - capital		11,888		–	–	7,926	(7,926)	-100%	11,888
Contributed assets		–		–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	825,290	–	113,613	653,043	550,221			825,290
Taxation							–		
Surplus/(Deficit) after taxation	–	825,290	–	113,613	653,043	550,221			825,290
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	–	825,290	–	113,613	653,043	550,221			825,290
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	–	825,290	–	113,613	653,043	550,221			825,290

The major revenue variances against the budget are:

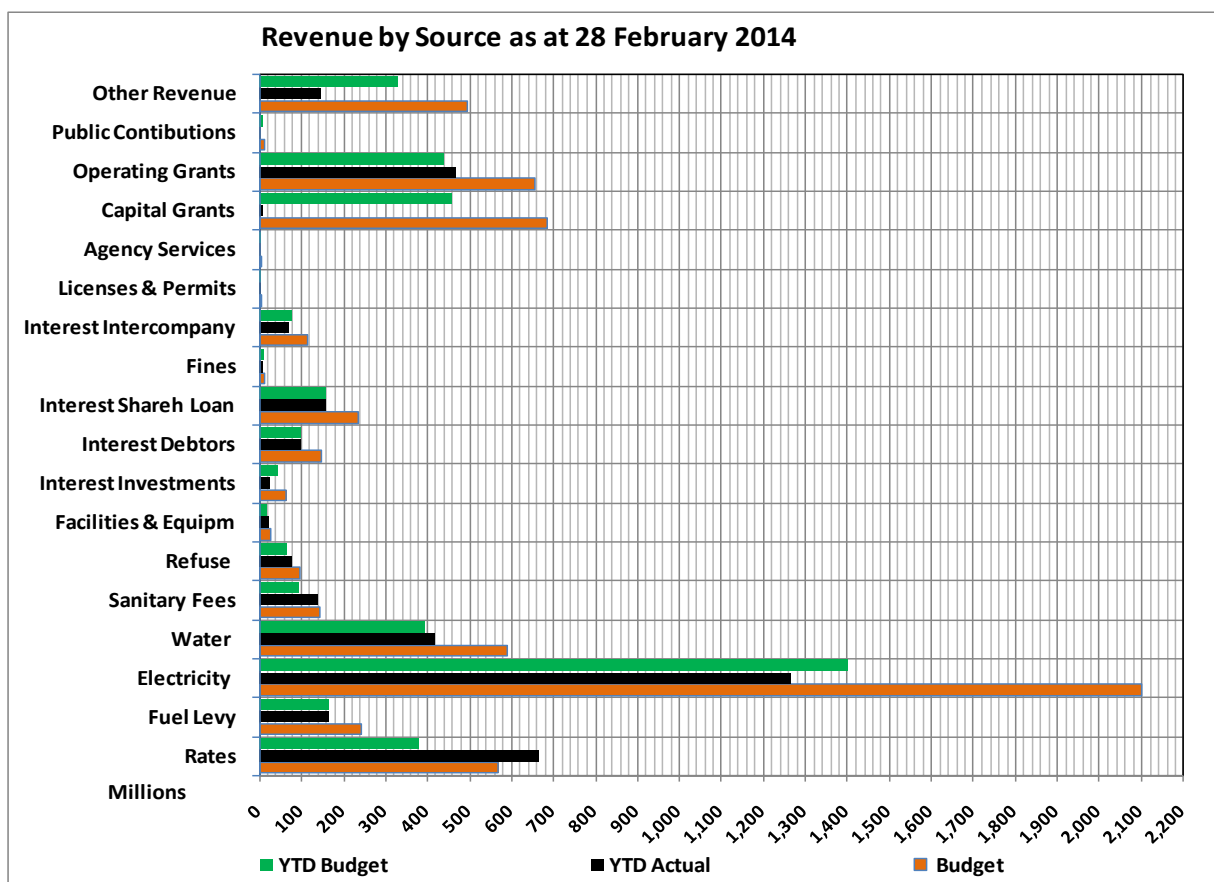
- Property rates – Favourable variance of R286.519 million due to the higher property values following implementation of the new valuation roll as of 1 July 2013 and the outstanding finalization of the objection process thereof;
- Electricity revenue – Unfavourable variance of R137.167 million due to lower actual sales than budgeted, less electricity billed and sold for the period;
- Water revenue - Favourable variance of R21.501 million due to an increase in billing (seasonal fluctuation), more 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 R42.342 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 R10.348 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 R25.527 million due to the over-estimation on the interest revenue and lower investment balances;
- Government Grants and subsidies – Operating (R32.403 million) favourable due to the equitable share and fuel levy received in advance;

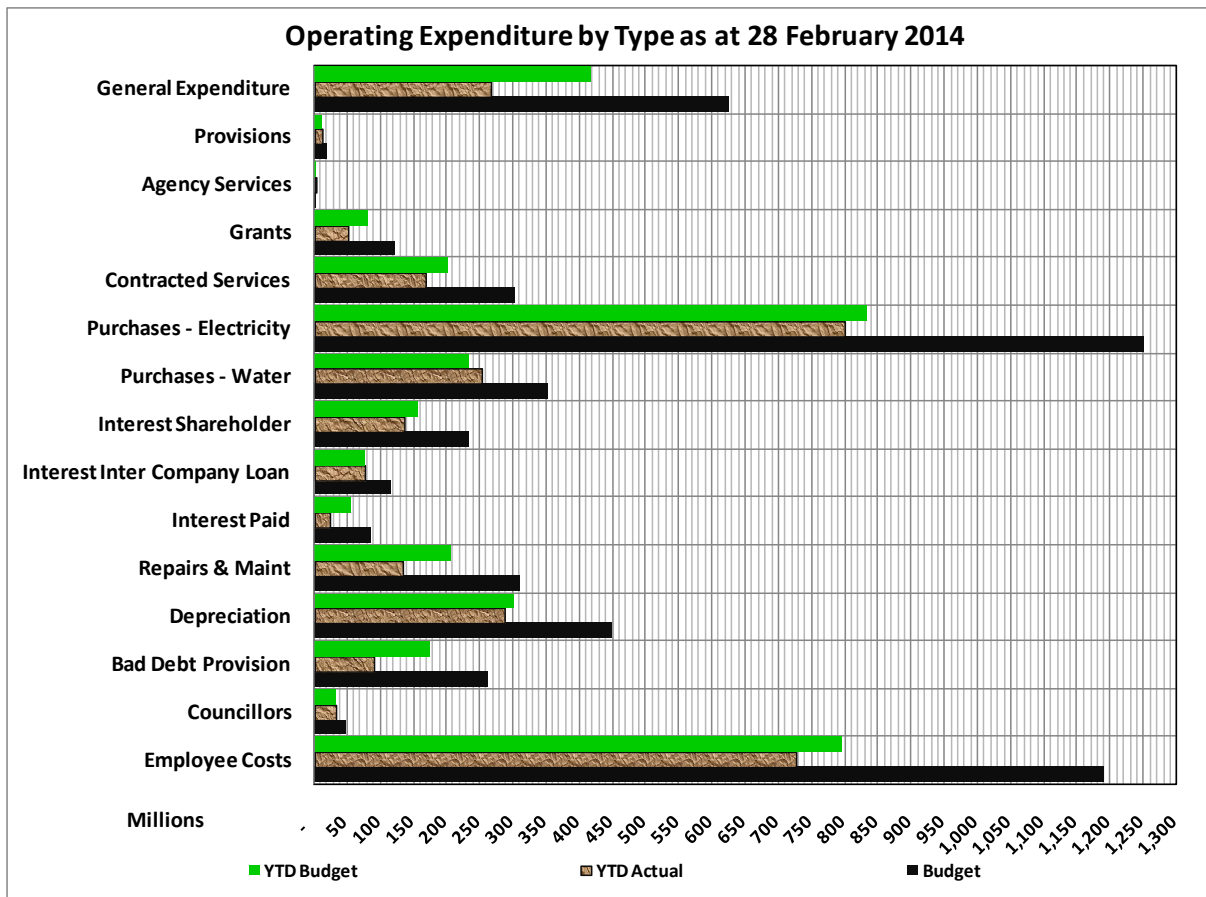
- Other revenue (R184.071 million) unfavourable due to under collection on various revenue items, non-cash items and GRAP issues only accounted for when finalising the financial statements and
- Transfers recognised – Capital: R449.615 million unfavourable due the fact that most of the capital expenditure 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 R67.085 million due to unfilled vacancies;
- Debt impairment – Favourable variance of R83.342 million due to the entity that has reduced their debt impairment provision to bring it in line with their annual financial statements for 2012/13;
- Depreciation – Favourable variance of R12.888 million due to the entity that has reduced their depreciation provision to bring it in line with their annual financial statements for 2012/13;
- Finance charges – Favourable variance of R32.036 million, mainly due to non- accrual of finance leases charges and DBSA loan not fully taken up;
- Bulk purchases (R15.766 million) favourable due to seasonal fluctuation and outstanding electricity account;
- Other materials (R73.980 million) favourable due to under-spending;
- Contracted services (R33.165 million) favourable due to cost containment measures and under spending;
- Transfers and grants (R29.148 million) favourable due to grants not yet paid over to the entity and the non-recognition of it and
- Other expenditure (R170.611 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;



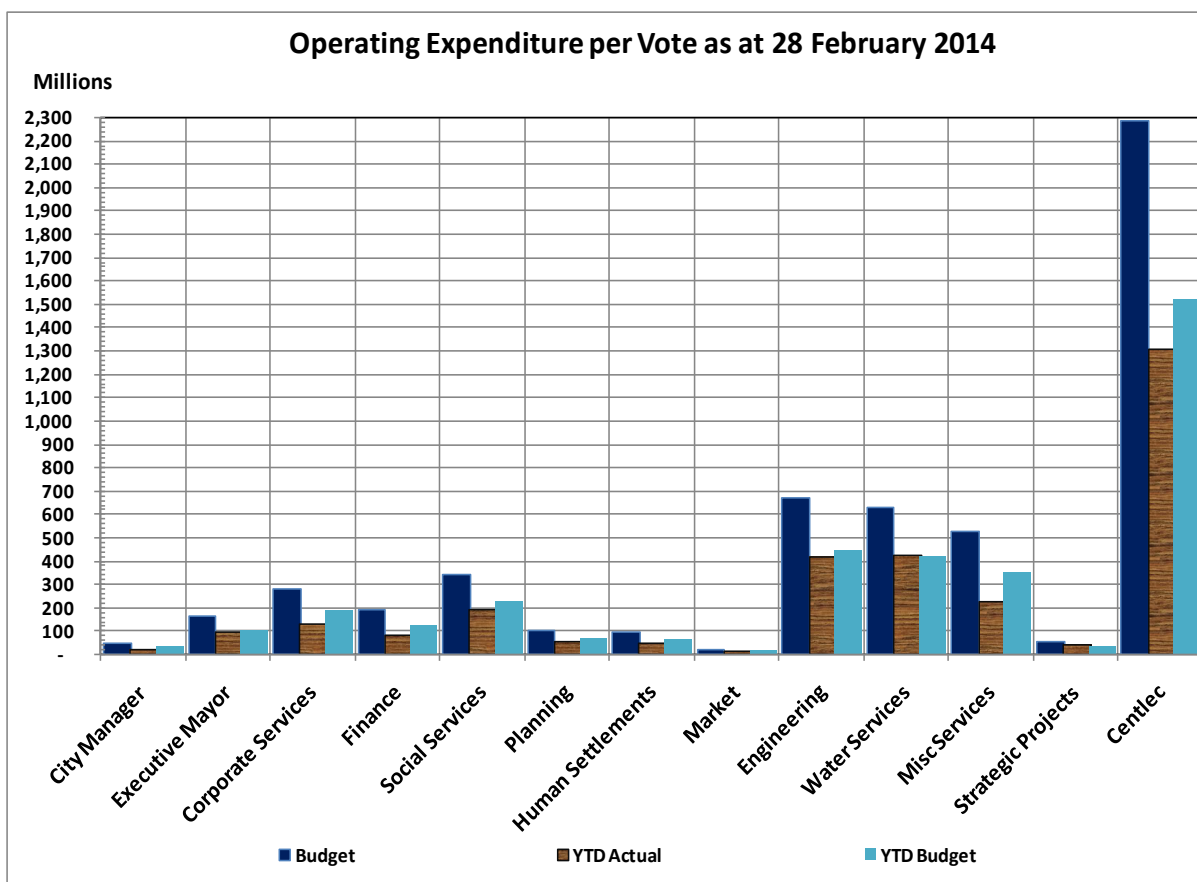
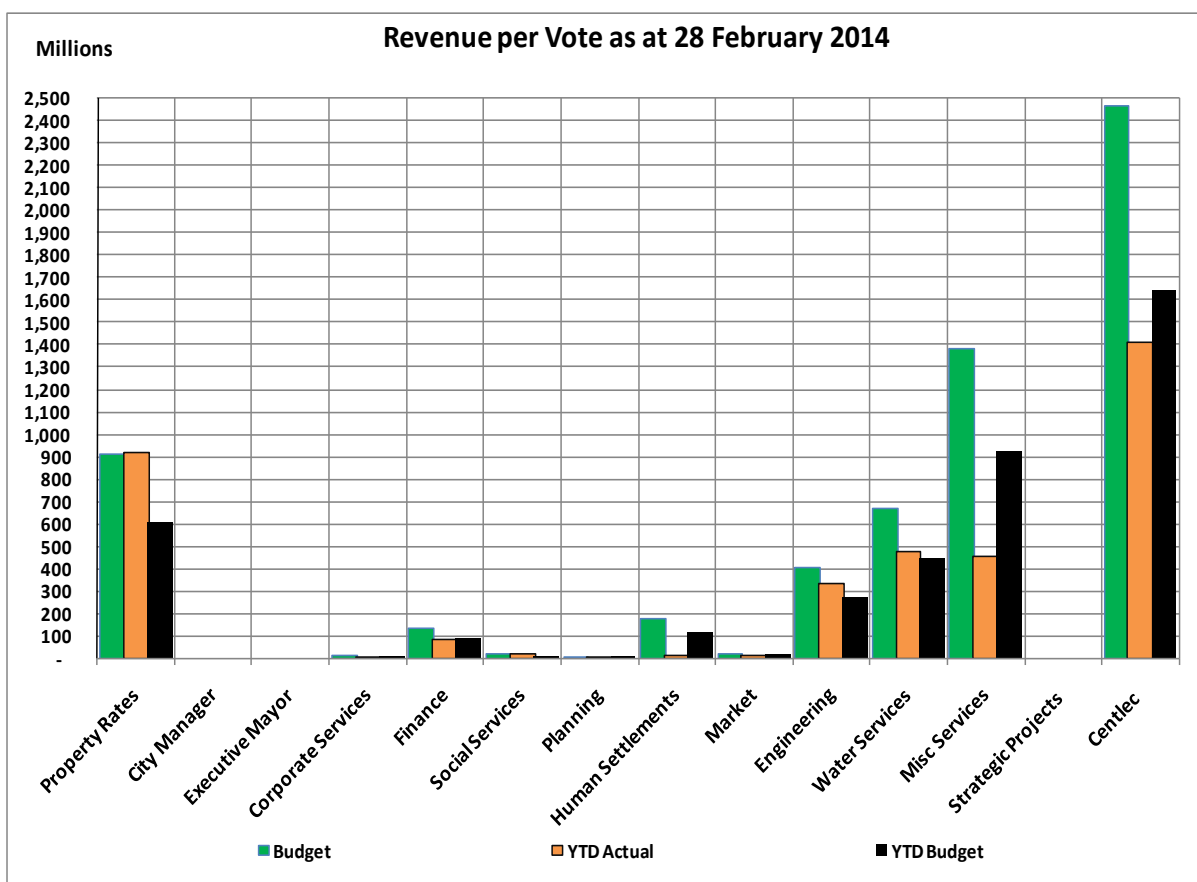


The table below shows the revenue and expenditure per vote:

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08

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	-	453	3,244	7,675	(4,431)	-57.7%	11,512
Vote 4 - Finance	-	1,042,442	-	94,168	996,855	694,996	301,859	43.4%	1,042,442
Vote 5 - Social Services	-	15,575	-	9,895	20,002	10,384	9,618	92.6%	15,575
Vote 6 - Planning	-	5,910	-	533	4,798	3,940	857	21.8%	5,910
Vote 7 - Human Settlement and Housing	-	175,611	-	1,728	7,237	117,080	(109,843)	-93.8%	175,611
Vote 8 - Fresh Produce Market	-	19,143	-	1,659	14,258	12,763	1,495	11.7%	19,143
Vote 9 - Engineering Services	-	405,548	-	27,731	332,958	270,379	62,579	23.1%	405,548
Vote 10 - Water Services	-	668,129	-	61,794	472,347	445,441	26,906	6.0%	668,129
Vote 11 - Miscellaneous Services	-	1,383,899	-	39,092	451,235	922,645	(471,410)	-51.1%	1,383,899
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,465,995	-	141,111	1,410,487	1,644,079	(233,592)	-14.2%	2,465,995
	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	-	6,193,763	-	378,163	3,713,422	4,129,382	(415,960)	-10.1%	6,193,763
Expenditure by Vote									
Vote 1 - City Manager	-	47,514	-	2,437	23,199	31,678	(8,479)	-26.8%	47,514
Vote 2 - Executive Mayor	-	157,524	-	11,695	98,172	105,021	(6,849)	-6.5%	157,524
Vote 3 - Corporate Services	-	273,911	-	15,009	133,442	182,616	(49,175)	-26.9%	273,911
Vote 4 - Finance	-	187,575	-	10,872	84,172	125,056	(40,885)	-32.7%	187,575
Vote 5 - Social Services	-	340,418	-	23,824	194,706	226,956	(32,250)	-14.2%	340,418
Vote 6 - Planning	-	100,934	-	5,550	54,240	67,293	(13,053)	-19.4%	100,934
Vote 7 - Human Settlement and Housing	-	94,279	-	6,739	48,077	62,856	(14,779)	-23.5%	94,279
Vote 8 - Fresh Produce Market	-	18,428	-	1,090	10,536	12,286	(1,750)	-14.2%	18,428
Vote 9 - Engineering Services	-	668,370	-	55,660	416,683	445,603	(28,920)	-6.5%	668,370
Vote 10 - Water Services	-	623,746	-	64,979	425,628	415,851	9,777	2.4%	623,746
Vote 11 - Miscellaneous Services	-	520,734	-	22,574	225,622	347,173	(121,551)	-35.0%	520,734
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	54,562	-	13,534	37,730	36,377	1,353	3.7%	54,562
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,280,477	-	30,587	1,308,172	1,520,394	(212,222)	-14.0%	2,280,477
	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	-	5,368,473	-	264,550	3,060,379	3,579,161	(518,782)	-14.5%	5,368,473
Surplus/ (Deficit) for the year	-	825,290	-	113,613	653,043	550,221	102,822	18.7%	825,290

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



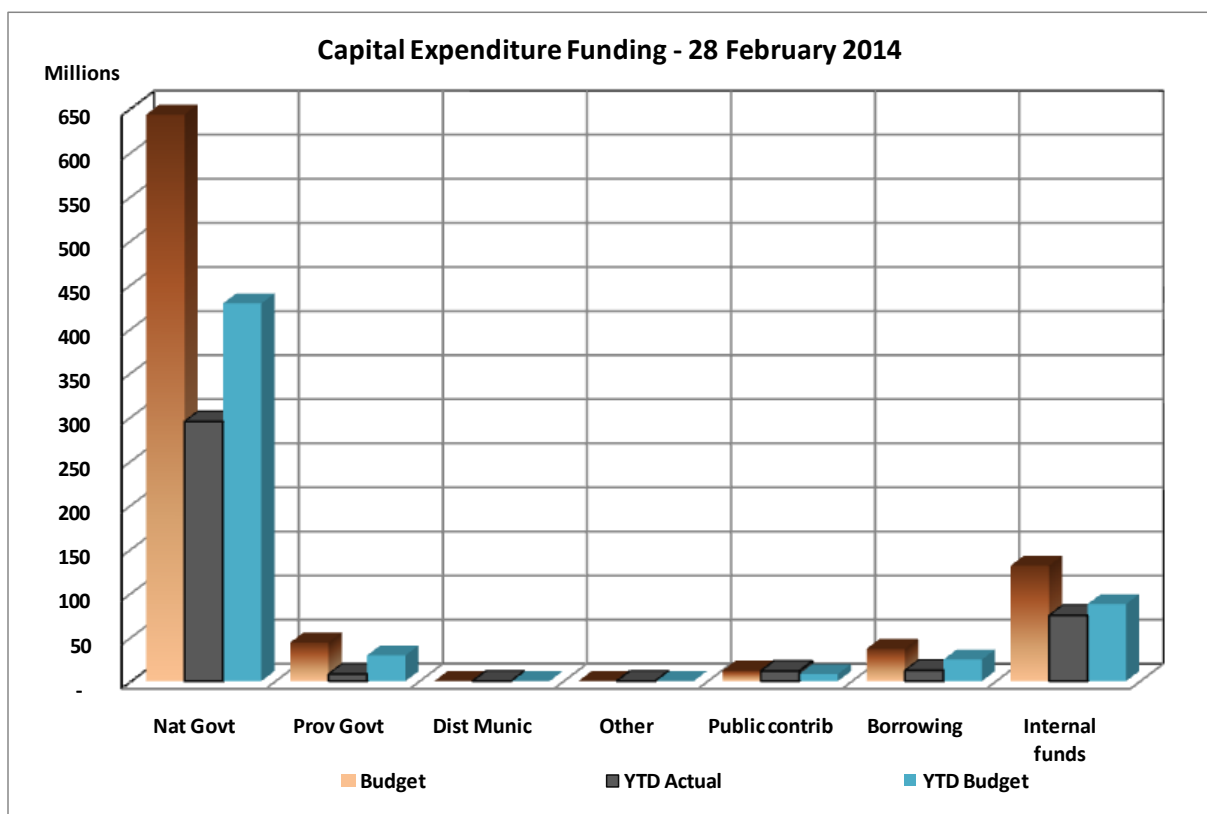
Capital expenditure report (Annexure B – Table C5)

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 **69.50%** (R401.257 million) on the year to date target of R577.355 million). For the period we have only spent **46.34%** of the allocated budget, as against a target of **66.67%**. The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

Description	Budget 2013/14 R'000	YTD Budget Feb 2014 R'000	YTD Actual Feb 2014 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	865 989	577 355	401 257	(176 097)
Capital Financing				
National Government	642 615	428 431	294 543	(133 889)
Provincial Government	43 773	29 183	8 198	(20 985)
District Municipality	0	0	0	0
Other transfers and Grants	0	0	20	20
Public Contributions	11 888	7 926	11 488	3 562
Borrowing	36 684	24 457	12 356	(12 102)
Internally Generated Funds	131 028	87 357	74 653	(12 704)
Financing Total	865 989	577 355	401 257	(176 097)

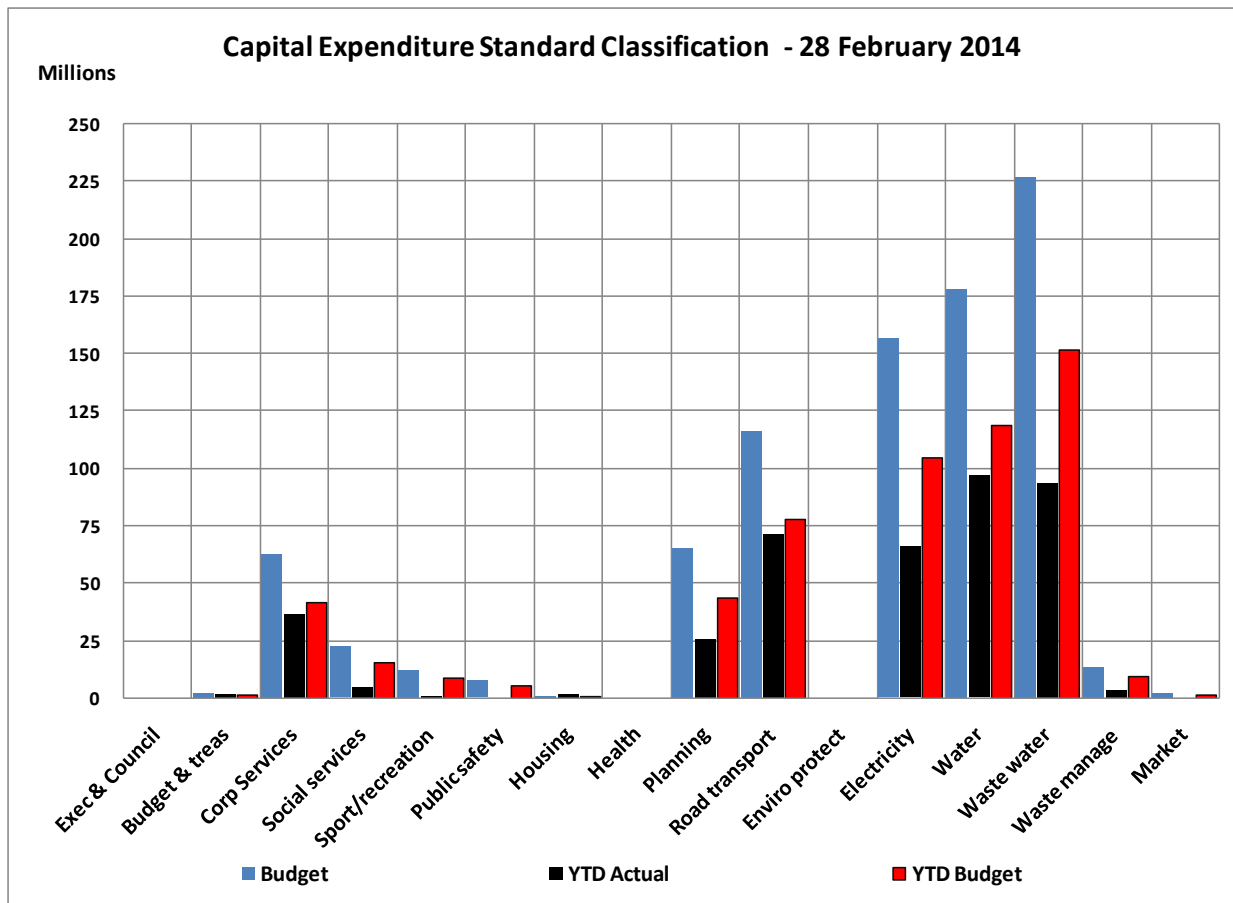
The following chart indicates the capital expenditure financing.



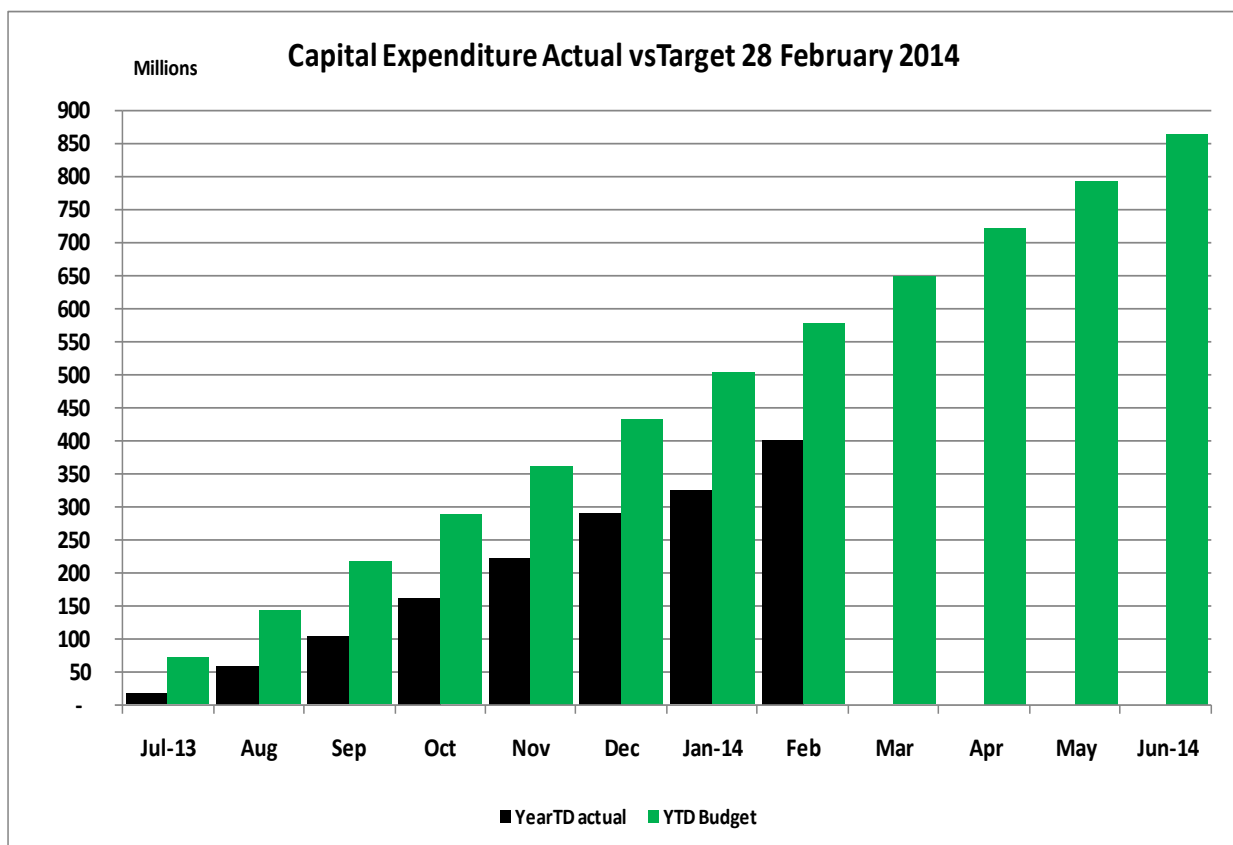
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Economic and environmental services	(R24.364 million less than budget target)
Electricity	(R38.394 million less than budget target)
Waste water management	(R58.117 million less than budget target)
Waste management	(R5.465 million less than budget target)
Water	(R22.103 million less than budget target)
Community and public safety	(R21.315 million less than budget target)
Governance and administration	(R5.368 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.



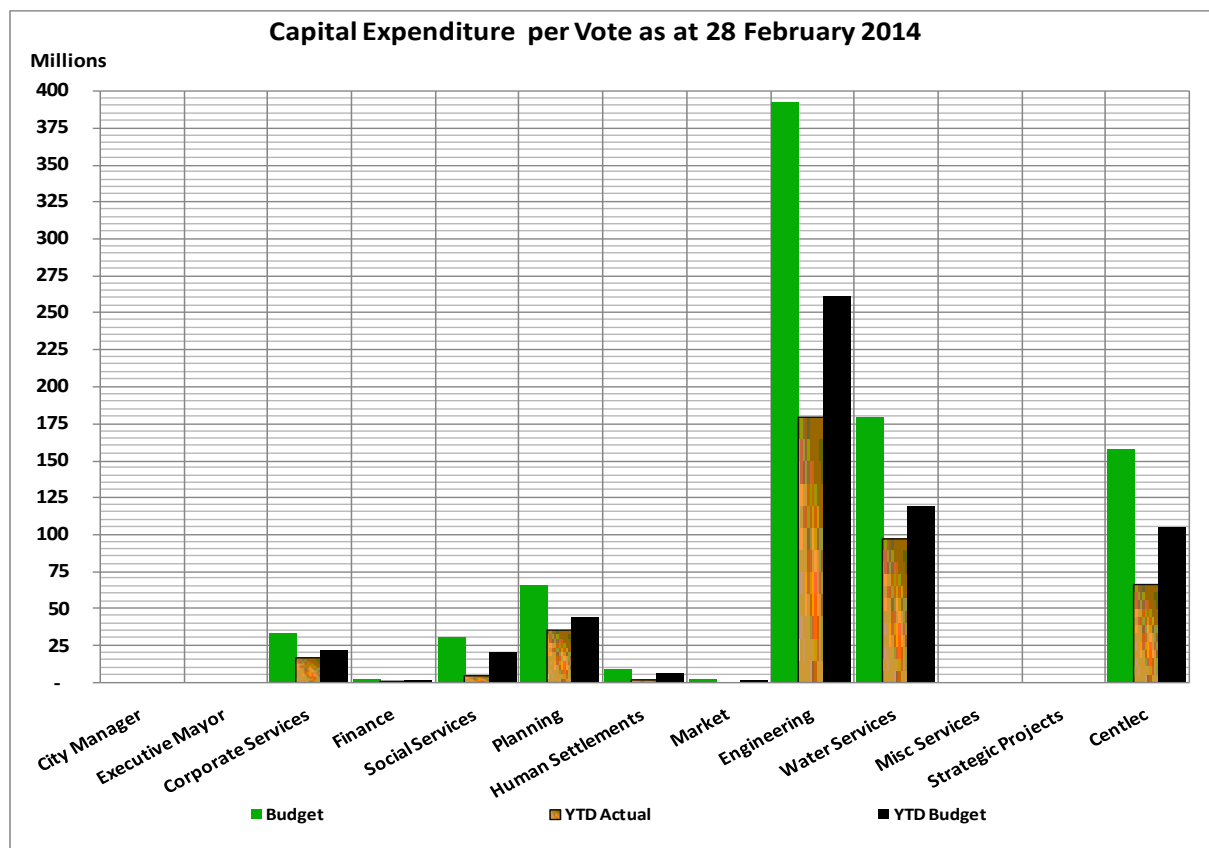
The following chart compares the year to date actual expenditure with the year to date budget (target).



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	16,526,004	21,724,113	50.72%
Finance	2,000,000	1,311,399	1,333,400	65.57%
Social Services	29,784,000	4,620,517	19,856,993	15.51%
Planning	65,245,000	35,127,221	43,498,842	53.84%
Human Settlements	8,500,000	1,664,790	5,666,950	19.59%
Market	1,700,000	-	1,133,390	0.00%
Engineering	391,198,457	179,175,830	260,812,011	45.80%
Water Services	178,388,347	96,828,499	118,931,511	54.28%
Misc Services	-	-	-	0.00%
Strategic Projects	-	-	-	0.00%
Centlec	156,588,364	66,003,193	104,397,462	42.15%
	865,988,708	401,257,453	577,354,672	46.34%

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 28 February indicates a closing balance (cash and cash equivalents) of R1,079,339 million (January 2014 – R989,162 million) which comprises of the following:

- Bank balance and cash R18.978 million (Mangaung)
- Bank balance and cash R11.071 million (Centlec)
- Bank balance and cash R2.162 million (Market)
- Investment deposits R619.987 million (Mangaung)
- Investment deposits R427.141 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 696.706 million**, resulting in R107.918 million unfavourable variance, **as** compared to a year to date target of **R2 804.624 million**;
- Operating grants and subsidies show a year to date amount of **R483.565 million** compared to a year to date target of **R436.270 million** (**R47.295 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 **R701.446 million** compared to a year to date target of **R457.615 million** (**R243.831 million** favourable variance) due to the Urban Settlements Development Grant received in advance.

With regard to payments:

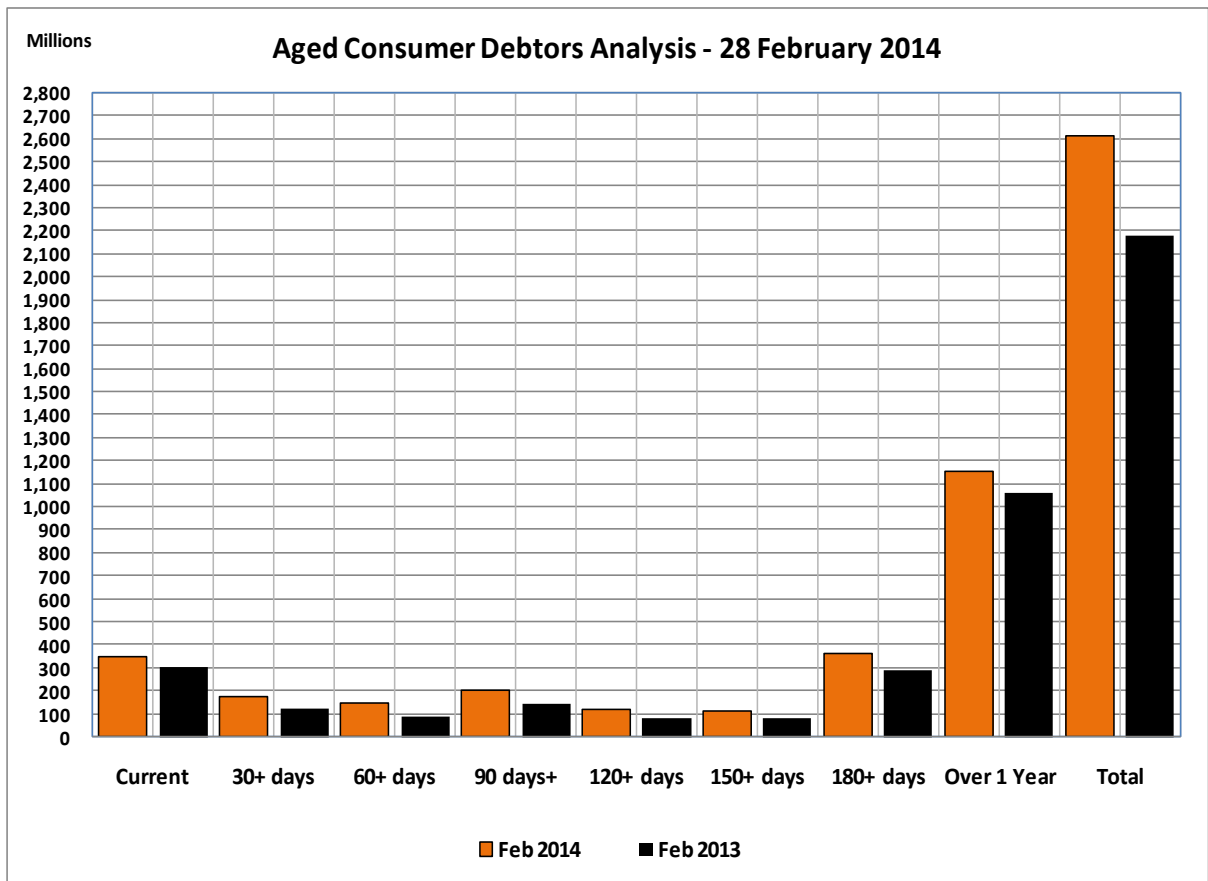
- Suppliers and employee payments indicate a year to date amount of **R2 760.021 million** (**R364.753 million** favourable variance) compared to a target of **R3 124.774 million** due to under spending during the period;
- Capital payments indicate a year to date amount of **R455.403 million** (**R6.481 million** favourable variance) compared to a target of **R461.884 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)

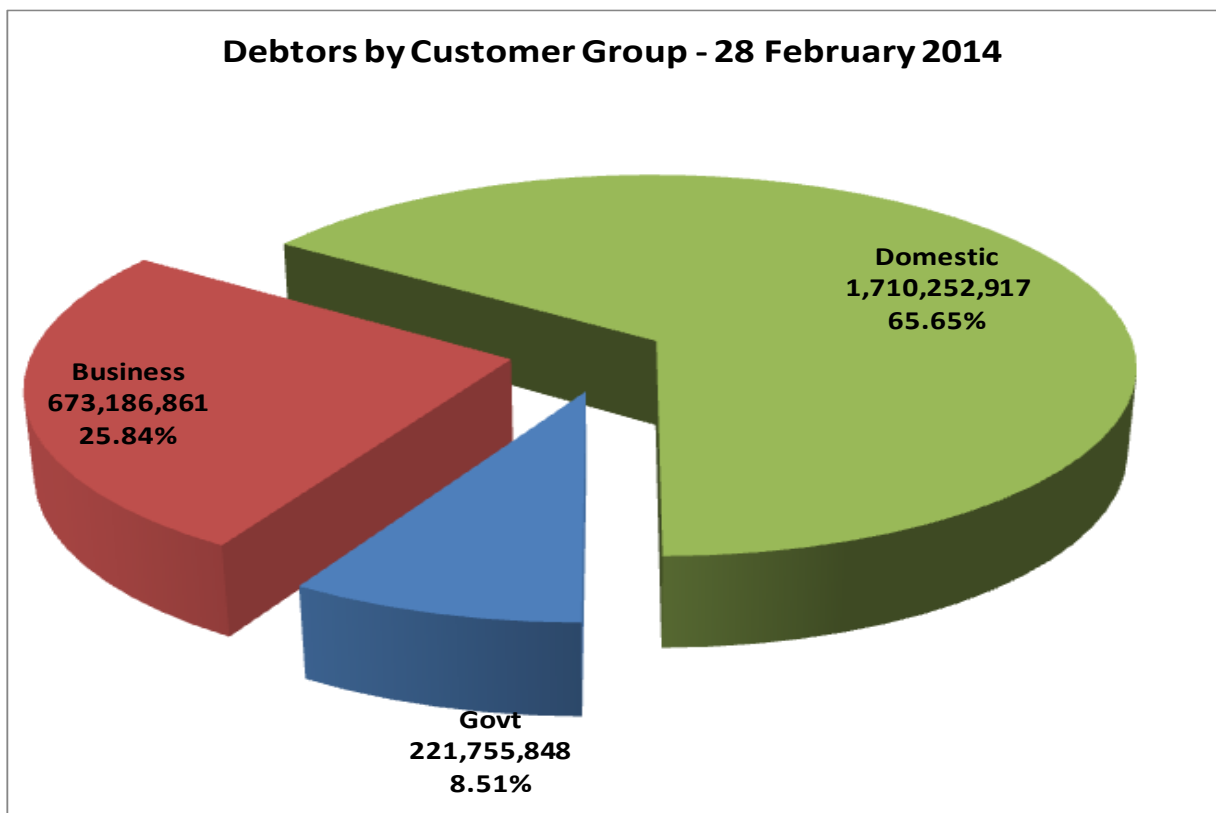
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The net debtors balance is **R2 611.936 million** (January 2014 – R2 510.825 million) after excluding R160.625 million (January 2014 – R154.053 million) for electricity owed to Centlec and R8.130 million (January 2014 – R7.962 million) for other departmental charges.

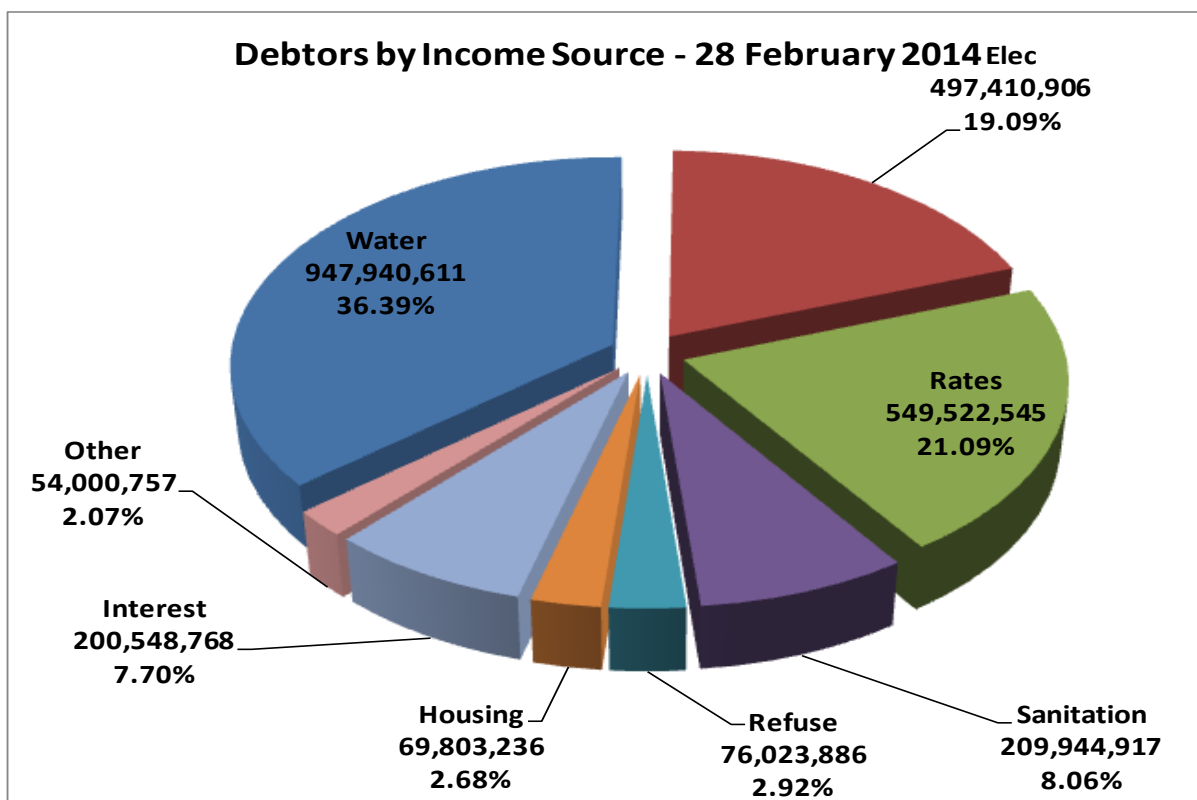
The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 199.286 million** (R1 065.612 million – February 2013) is outstanding in this category, with **R854.879 million** attributable to households, an increase of R29.558 million from the balance of R825.321 million in February 2013.



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



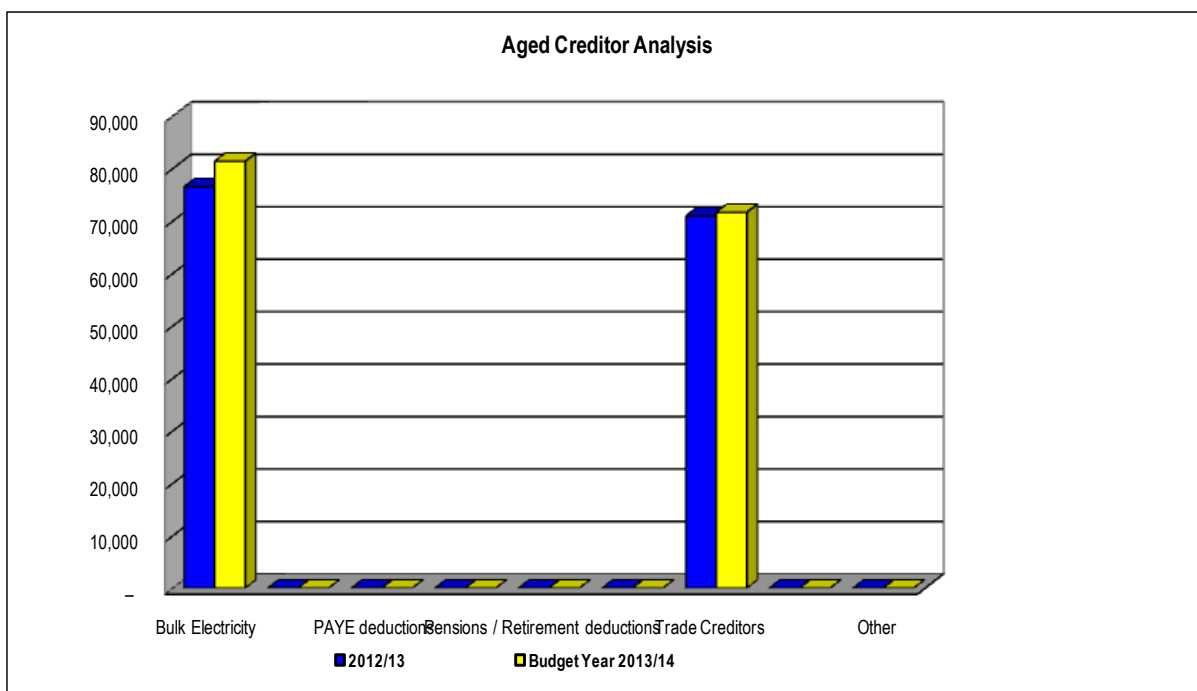
The following chart indicates the outstanding debtors by income source (excluding electricity owned to Centlec and other departmental charges as explained above).



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 R152.979 million compared to an amount of R149.364 million in January 2014. The net increase is in trade creditors that increased with R9.114 million and electricity that decreased with R5.499 million.

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



Key performance indicators (Annexure B – Table SC2)

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

Investment Portfolio (Annexure B – Table SC5)

The table indicates the status of the investment portfolio and detail of the instruments of where the funds are invested, which amounts to **R1 047,128** million as at 28 February 2014 against **R949.709** million at 31 January 2014.

4. FINANCIAL IMPLICATIONS

The report for the period ending 28 February 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 February 2014 the operating revenue (excluding capital grants) and expenditure actual represented **67.43%** and **57.01%**, respectively of the annual budget. The outcome reflects a variance of **0.76%** (unfavourable) and **9.66%** (favourable) respectively, when compared to the target of **66.67%**. 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 28 February 2014 represents only **46.34%** when compared to the benchmark projection of **66.67%**, a variance of **20.33%** 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 FEBRUARY 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 28 February 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 28 February 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: 2014/03/11

SUBMITTED BY:


E M MOHLAHO
CHIEF FINANCIAL OFFICER

DATE: 2014/3/11

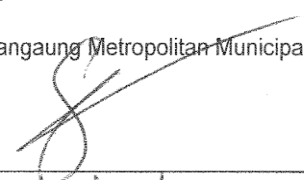
City Manager's quality certification

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

Print name: G. Mohlakane

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 12/03/14

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 February 2014 the reports were submitted on 14 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 10 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 - M08 February

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	-	83,275	665,554	379,035	286,519	76%	568,524
Service charges	-	2,932,968	-	224,268	1,892,434	1,955,410	(62,976)	-3%	2,932,968
Investment revenue	-	177,902	-	3,697	93,080	118,607	(25,527)	-22%	324,745
Transfers recognised - operational	-	654,372	-	-	468,673	436,270	32,403	7%	654,372
Other own revenue	-	1,161,721	-	58,923	585,681	774,519	(188,839)	-24%	1,161,721
Total Revenue (excluding capital transfers and contributions)	-	5,495,487	-	370,163	3,705,422	3,663,841	41,581	1%	5,642,330
Employee costs	-	1,191,122	-	95,193	727,036	794,121	(67,085)	-8%	1,191,122
Remuneration of Councillors	-	49,886	-	5,699	32,497	33,259	(762)	-2%	49,886
Depreciation & asset impairment	-	449,583	-	24,592	286,849	299,737	(12,888)	-4%	449,583
Finance charges	-	200,445	-	11,253	101,601	133,637	(32,036)	-24%	200,445
Materials and bulk purchases	-	1,912,267	-	123,148	1,185,163	1,274,908	(89,746)	-7%	1,912,267
Transfers and grants	-	121,889	-	153	52,115	81,263	(29,148)	-36%	121,889
Other expenditure	-	1,443,281	-	4,511	675,118	962,235	(287,117)	-30%	1,443,281
Total Expenditure	-	5,368,473	-	264,550	3,060,379	3,579,161	(518,782)	-14%	5,368,473
Surplus/(Deficit)	-	127,014	-	105,613	645,043	84,680	560,363	662%	273,857
Transfers recognised - capital	-	686,388	-	8,000	8,000	457,615	(449,615)	-98%	686,388
Contributions & Contributed assets	-	11,888	-	-	-	7,926	(7,926)	-100%	11,888
Surplus/(Deficit) after capital transfers & contributions	-	825,290	-	113,613	653,043	550,221	102,822	19%	972,133
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	825,290	-	113,613	653,043	550,221	102,822	19%	972,133
Capital expenditure & funds sources									
Capital expenditure	-	865,989	-	75,438	401,257	577,355	(176,097)	-31%	865,989
Capital transfers recognised	-	686,388	-	36,274	302,761	457,615	(154,854)	-34%	686,388
Public contributions & donations	-	11,888	-	1,073	11,488	7,926	3,562	45%	11,888
Borrowing	-	36,684	-	6,195	12,356	24,457	(12,102)	-49%	36,684
Internally generated funds	-	131,028	-	31,897	74,653	87,357	(12,704)	-15%	131,028
Total sources of capital funds	-	865,989	-	75,438	401,257	577,355	(176,097)	-31%	865,989
Financial position									
Total current assets	-	1,387,339	-		2,696,134				1,387,339
Total non current assets	-	11,378,649	-		12,125,824				11,378,649
Total current liabilities	-	1,122,823	-		1,542,558				1,122,823
Total non current liabilities	-	907,937	-		1,052,560				907,937
Community wealth/Equity	-	10,735,228	-		12,226,840				10,735,228
Cash flows									
Net cash from (used) operating	-	855,628	-	143,371	1,088,676	570,447	518,229	91%	855,628
Net cash from (used) investing	-	(637,790)	-	(52,658)	(637,647)	(425,215)	(212,433)	50%	(637,790)
Net cash from (used) financing	-	11,394	-	857	17,977	7,596	10,381	137%	11,394
Cash/cash equivalents at the month/year end	-	652,748	-	-	1,079,339	576,345	502,994	87%	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	351,954	183,633	155,113	212,043	125,719	118,241	427,962	1,199,286	2,773,950
Creditors Age Analysis									
Total Creditors	123,658	5,895	9,944	13,481	-	-	-	-	152,979

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M08 February

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	-	134,951	1,455,651	1,732,303	(276,653)	-16%	2,598,325
Executive and council	-	1,553	-	-	877	1,035	(158)	-15%	1,553
Budget and treasury office	-	2,424,788	-	133,259	1,448,090	1,616,606	(168,516)	-10%	2,424,788
Corporate services	-	171,984	-	1,692	6,683	114,662	(107,979)	-94%	171,984
Community and public safety	-	40,697	-	1,618	14,529	27,133	(12,604)	-46%	40,697
Community and social services	-	5,071	-	387	3,319	3,381	(62)	-2%	5,071
Sport and recreation	-	584	-	65	500	389	111	29%	584
Public safety	-	19,732	-	676	6,907	13,156	(6,249)	-47%	19,732
Housing	-	14,972	-	489	3,798	9,982	(6,184)	-62%	14,972
Health	-	338	-	0	5	226	(221)	-98%	338
Economic and environmental services	-	8,275	-	588	4,416	5,517	(1,101)	-20%	8,275
Planning and development	-	5,910	-	533	3,921	3,940	(20)	-1%	5,910
Road transport	-	2,172	-	51	425	1,448	(1,023)	-71%	2,172
Environmental protection	-	193	-	5	71	129	(57)	-45%	193
Trading services	-	3,526,949	-	230,636	2,215,625	2,351,417	(135,792)	-6%	3,526,949
Electricity	-	2,454,613	-	141,111	1,410,319	1,636,490	(226,171)	-14%	2,454,613
Water	-	668,129	-	61,794	472,347	445,441	26,906	6%	668,129
Waste water management	-	213,496	-	18,476	190,224	142,338	47,886	34%	213,496
Waste management	-	190,712	-	9,255	142,734	127,147	15,586	12%	190,712
Other	-	19,516	-	10,370	23,201	13,011	10,189	78%	19,516
Total Revenue - Standard	-	6,193,763	-	378,163	3,713,422	4,129,382	(415,960)	-10%	6,193,763
Expenditure - Standard									
Governance and administration	-	1,293,073	-	83,655	664,525	862,092	(197,567)	-23%	1,293,073
Executive and council	-	271,778	-	28,249	167,112	181,195	(14,083)	-8%	271,778
Budget and treasury office	-	699,132	-	32,664	303,849	466,111	(162,262)	-35%	699,132
Corporate services	-	322,163	-	22,741	193,564	214,786	(21,222)	-10%	322,163
Community and public safety	-	428,360	-	30,595	241,457	285,587	(44,130)	-15%	428,360
Community and social services	-	122,786	-	8,317	68,854	81,861	(13,008)	-16%	122,786
Sport and recreation	-	42,672	-	2,787	17,793	28,449	(10,656)	-37%	42,672
Public safety	-	190,498	-	12,990	112,245	127,005	(14,760)	-12%	190,498
Housing	-	59,841	-	5,727	36,057	39,896	(3,839)	-10%	59,841
Health	-	12,563	-	775	6,509	8,376	(1,867)	-22%	12,563
Economic and environmental services	-	424,724	-	29,873	221,477	283,163	(61,686)	-22%	424,724
Planning and development	-	89,878	-	4,967	49,701	59,922	(10,220)	-17%	89,878
Road transport	-	312,529	-	23,342	161,464	208,363	(46,899)	-23%	312,529
Environmental protection	-	22,317	-	1,564	10,312	14,879	(4,566)	-31%	22,317
Trading services	-	3,203,511	-	119,256	1,922,150	2,135,781	(213,631)	-10%	3,203,511
Electricity	-	2,269,095	-	30,558	1,302,927	1,512,806	(209,879)	-14%	2,269,095
Water	-	623,746	-	64,979	425,628	415,851	9,777	2%	623,746
Waste water management	-	185,685	-	13,886	113,182	123,796	(10,614)	-9%	185,685
Waste management	-	124,985	-	9,833	80,413	83,328	(2,915)	-3%	124,985
Other	-	18,805	-	1,171	10,769	12,537	(1,768)	-14%	18,805
Total Expenditure - Standard	-	5,368,473	-	264,550	3,060,379	3,579,161	(518,782)	-14%	5,368,473
Surplus/ (Deficit) for the year	-	825,290	-	113,613	653,043	550,221	102,822	19%	825,290

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M08 February

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	-	134,951	1,455,651	1,732,303	(276,653)	-15.97%	2,598,325
Executive and council	-	1,553	-	-	877	1,035	(158)	-15.27%	1,553
Mayor and Council		1,553		-	877	1,035	(158)	-15.27%	1,553
Municipal Manager		-		-	-	-	-		-
Budget and treasury office		2,424,788		133,259	1,448,090	1,616,606	(168,516)	-10.42%	2,424,788
Corporate services	-	171,984	-	1,692	6,683	114,662	(107,979)	-94.17%	171,984
Human Resources		6,086		302	2,083	4,058	(1,975)	-48.66%	6,086
Information Technology		130		-	-	87	(87)	-100.00%	130
Property Services		162,389		1,288	3,787	108,265	(104,477)	-96.50%	162,389
Other Admin		3,379		102	813	2,253	(1,440)	-63.92%	3,379
Community and public safety	-	40,697	-	1,618	14,529	27,133	(12,604)	-46.45%	40,697
Community and social services	-	5,071	-	387	3,319	3,381	(62)	-1.83%	5,071
Libraries and Archives		291		14	123	194	(71)	-36.71%	291
Museums & Art Galleries etc		12		-	8	8	0	2.35%	12
Community halls and Facilities		-		-	-	-	-		-
Cemeteries & Crematoriums		2,339		173	1,394	1,559	(165)	-10.58%	2,339
Child Care		-		-	-	-	-		-
Aged Care		-		-	-	-	-		-
Other Community		-		-	-	-	-		-
Other Social		2,429		200	1,794	1,619	174	10.75%	2,429
Sport and recreation		584		65	500	389	111	28.60%	584
Public safety	-	19,732	-	676	6,907	13,156	(6,249)	-47.50%	19,732
Police		7,673		536	6,198	5,116	1,082	21.16%	7,673
Fire		678		141	541	452	89	19.80%	678
Civil Defence		-		-	-	-	-		-
Street Lighting		11,382		-	168	7,588	(7,420)	-97.79%	11,382
Other		-		-	-	-	-		-
Housing		14,972		489	3,798	9,982	(6,184)	-61.95%	14,972
Health	-	338	-	0	5	226	(221)	-97.99%	338
Clinics		-		-	-	-	-		-
Ambulance		-		-	-	-	-		-
Other		338		0	5	226	(221)	-97.99%	338
Economic and environmental services	-	8,275	-	588	4,416	5,517	(1,101)	-19.95%	8,275
Planning and development	-	5,910	-	533	3,921	3,940	(20)	-0.50%	5,910
Economic Development/Planning		486		16	122	324	(202)	-62.36%	486
Town Planning/Building enforcement		5,425		517	3,799	3,617	182	5.03%	5,425
Licensing & Regulation		-		-	-	-	-		-
Road transport	-	2,172	-	51	425	1,448	(1,023)	-70.67%	2,172
Roads		1,204		-	-	803	(803)	-100.00%	1,204
Public Buses		-		-	-	-	-		-
Parking Garages		968		51	425	645	(221)	-34.18%	968
Vehicle Licensing and Testing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Environmental protection	-	193	-	5	71	129	(57)	-44.65%	193
Pollution Control		-		-	-	-	-		-
Biodiversity & Landscape		-		-	-	-	-		-
Other		193		5	71	129	(57)	-44.65%	193
Trading services	-	3,526,949	-	230,636	2,215,625	2,351,417	(135,792)	-5.77%	3,526,949
Electricity	-	2,454,613	-	141,111	1,410,319	1,636,490	(226,171)	-13.82%	2,454,613
Electricity Distribution		2,454,613		141,111	1,410,319	1,636,490	(226,171)	-13.82%	2,454,613
Electricity Generation		-		-	-	-	-		-
Water	-	668,129	-	61,794	472,347	445,441	26,906	6.04%	668,129
Water Distribution		668,129		61,794	472,347	445,441	26,906	6.04%	668,129
Water Storage		-		-	-	-	-		-
Waste water management	-	213,496	-	18,476	190,224	142,338	47,886	33.64%	213,496
Sewerage		213,496		18,476	190,224	142,338	47,886	33.64%	213,496
Storm Water Management		-		-	-	-	-		-
Public Toilets		-		-	-	-	-		-
Waste management	-	190,712	-	9,255	142,734	127,147	15,586	12.26%	190,712
Solid Waste		190,712		9,255	142,734	127,147	15,586	12.26%	190,712
Other	-	19,516	-	10,370	23,201	13,011	10,189	78.31%	19,516
Air Transport		373		8,712	8,943	249	8,694	3497.54%	373
Abattoirs		-		-	-	-	-		-
Tourism		-		-	-	-	-		-
Forestry		-		-	-	-	-		-
Markets		19,143		1,659	14,258	12,763	1,495	11.72%	19,143
Total Revenue - Standard	-	6,193,763	-	378,163	3,713,422	4,129,382	(415,960)	-10.07%	6,193,763

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M08 February

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	-	83,655	664,525	862,092	(197,567)	-22.92%	1,293,073
Executive and council	-	271,778	-	28,249	167,112	181,195	(14,083)	-7.77%	271,778
Mayor and Council		260,464		27,696	159,779	173,651	(13,872)	-7.99%	260,464
Municipal Manager		11,314		553	7,332	7,543	(211)	-2.80%	11,314
Budget and treasury office		699,132		32,664	303,849	466,111	(162,262)	-34.81%	699,132
Corporate services	-	322,163	-	22,741	193,564	214,786	(21,222)	-9.88%	322,163
Human Resources		50,346		2,628	29,216	33,566	(4,350)	-12.96%	50,346
Information Technology		78,571		3,956	39,616	52,384	(12,767)	-24.37%	78,571
Property Services		34,438		1,012	12,020	22,960	(10,940)	-47.65%	34,438
Other Admin		158,808		15,145	112,712	105,877	6,835	6.46%	158,808
Community and public safety	-	428,360	-	30,595	241,457	285,587	(44,130)	-15.45%	428,360
Community and social services	-	122,786	-	8,317	68,854	81,861	(13,008)	-15.89%	122,786
Libraries and Archives		21,498		1,309	10,238	14,333	(4,095)	-28.57%	21,498
Museums & Art Galleries etc		1,922		86	830	1,282	(452)	-35.27%	1,922
Community halls and Facilities		-		-	-	-	-		-
Cemeteries & Crematoriums		21,046		1,514	13,007	14,031	(1,024)	-7.30%	21,046
Child Care		-		-	-	-	-		-
Aged Care		-		-	-	-	-		-
Other Community		-		-	-	-	-		-
Other Social		78,320		5,408	44,779	52,216	(7,437)	-14.24%	78,320
Sport and recreation		42,672		2,787	17,793	28,449	(10,656)	-37.46%	42,672
Public safety	-	190,498	-	12,990	112,245	127,005	(14,760)	-11.62%	190,498
Police		115,536		8,354	71,188	77,028	(5,840)	-7.58%	115,536
Fire		58,166		4,316	33,392	38,779	(5,387)	-13.89%	58,166
Civil Defence		-		-	-	-	-		-
Street Lighting		11,382		29	5,245	7,588	(2,343)	-30.88%	11,382
Other		5,414		291	2,419	3,610	(1,190)	-32.98%	5,414
Housing		59,841		5,727	36,057	39,896	(3,839)	-9.62%	59,841
Health	-	12,563	-	775	6,509	8,376	(1,867)	-22.29%	12,563
Clinics		-		-	-	-	-		-
Ambulance		-		-	-	-	-		-
Other		12,563		775	6,509	8,376	(1,867)	-22.29%	12,563
Economic and environmental services	-	424,724	-	29,873	221,477	283,163	(61,686)	-21.78%	424,724
Planning and development	-	89,878	-	4,967	49,701	59,922	(10,220)	-17.06%	89,878
Economic Development/Planning		29,092		1,891	21,407	19,396	2,011	10.37%	29,092
Town Planning/Building enforcement		60,785		3,076	28,294	40,526	(12,231)	-30.18%	60,785
Licensing & Regulation		-		-	-	-	-		-
Road transport	-	312,529	-	23,342	161,464	208,363	(46,899)	-22.51%	312,529
Roads		310,934		23,268	160,876	207,300	(46,424)	-22.39%	310,934
Public Buses		-		-	-	-	-		-
Parking Garages		1,595		74	588	1,063	(475)	-44.70%	1,595
Vehicle Licensing and Testing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Environmental protection	-	22,317	-	1,564	10,312	14,879	(4,566)	-30.69%	22,317
Pollution Control		-		-	-	-	-		-
Biodiversity & Landscape		-		-	-	-	-		-
Other		22,317		1,564	10,312	14,879	(4,566)	-30.69%	22,317
Trading services	-	3,203,511	-	119,256	1,922,150	2,135,781	(213,631)	-10.00%	3,203,511
Electricity	-	2,269,095	-	30,558	1,302,927	1,512,806	(209,879)	-13.87%	2,269,095
Electricity Distribution		2,255,496		30,024	1,298,665	1,503,739	(205,074)	-13.64%	2,255,496
Electricity Generation		13,600		534	4,262	9,067	(4,804)	-52.99%	13,600
Water	-	623,746	-	64,979	425,628	415,851	9,777	2.35%	623,746
Water Distribution		623,746		64,979	425,628	415,851	9,777	2.35%	623,746
Water Storage		-		-	-	-	-		-
Waste water management	-	185,685	-	13,886	113,182	123,796	(10,614)	-8.57%	185,685
Sewerage		185,685		13,886	113,182	123,796	(10,614)	-8.57%	185,685
Storm Water Management		-		-	-	-	-		-
Public Toilets		-		-	-	-	-		-
Waste management	-	124,985	-	9,833	80,413	83,328	(2,915)	-3.50%	124,985
Solid Waste		124,985		9,833	80,413	83,328	(2,915)	-3.50%	124,985
Other	-	18,805	-	1,171	10,769	12,537	(1,768)	-14.10%	18,805
Air Transport		377		81	233	251	(18)	-7.10%	377
Abattoirs		-		-	-	-	-		-
Tourism		-		-	-	-	-		-
Forestry		-		-	-	-	-		-
Markets		18,428		1,090	10,536	12,286	(1,750)	-14.24%	18,428
Total Expenditure - Standard	-	5,368,473	-	264,550	3,060,379	3,579,161	(518,782)	-14.49%	5,368,473
Surplus/ (Deficit) for the year	-	825,290	-	113,613	653,043	550,221	102,822	18.69%	825,290

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08

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	-	453	3,244	7,675	(4,431)	-57.7%	11,512
Vote 4 - Finance	-	1,042,442	-	94,168	996,855	694,996	301,859	43.4%	1,042,442
Vote 5 - Social Services	-	15,575	-	9,895	20,002	10,384	9,618	92.6%	15,575
Vote 6 - Planning	-	5,910	-	533	4,798	3,940	857	21.8%	5,910
Vote 7 - Human Settlement and Housing	-	175,611	-	1,728	7,237	117,080	(109,843)	-93.8%	175,611
Vote 8 - Fresh Produce Market	-	19,143	-	1,659	14,258	12,763	1,495	11.7%	19,143
Vote 9 - Engineering Services	-	405,548	-	27,731	332,958	270,379	62,579	23.1%	405,548
Vote 10 - Water Services	-	668,129	-	61,794	472,347	445,441	26,906	6.0%	668,129
Vote 11 - Miscellaneous Services	-	1,383,899	-	39,092	451,235	922,645	(471,410)	-51.1%	1,383,899
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,465,995	-	141,111	1,410,487	1,644,079	(233,592)	-14.2%	2,465,995
	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	-	6,193,763	-	378,163	3,713,422	4,129,382	(415,960)	-10.1%	6,193,763
Expenditure by Vote									
Vote 1 - City Manager	-	47,514	-	2,437	23,199	31,678	(8,479)	-26.8%	47,514
Vote 2 - Executive Mayor	-	157,524	-	11,695	98,172	105,021	(6,849)	-6.5%	157,524
Vote 3 - Corporate Services	-	273,911	-	15,009	133,442	182,616	(49,175)	-26.9%	273,911
Vote 4 - Finance	-	187,575	-	10,872	84,172	125,056	(40,885)	-32.7%	187,575
Vote 5 - Social Services	-	340,418	-	23,824	194,706	226,956	(32,250)	-14.2%	340,418
Vote 6 - Planning	-	100,934	-	5,550	54,240	67,293	(13,053)	-19.4%	100,934
Vote 7 - Human Settlement and Housing	-	94,279	-	6,739	48,077	62,856	(14,779)	-23.5%	94,279
Vote 8 - Fresh Produce Market	-	18,428	-	1,090	10,536	12,286	(1,750)	-14.2%	18,428
Vote 9 - Engineering Services	-	668,370	-	55,660	416,683	445,603	(28,920)	-6.5%	668,370
Vote 10 - Water Services	-	623,746	-	64,979	425,628	415,851	9,777	2.4%	623,746
Vote 11 - Miscellaneous Services	-	520,734	-	22,574	225,622	347,173	(121,551)	-35.0%	520,734
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	54,562	-	13,534	37,730	36,377	1,353	3.7%	54,562
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,280,477	-	30,587	1,308,172	1,520,394	(212,222)	-14.0%	2,280,477
	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	-	5,368,473	-	264,550	3,060,379	3,579,161	(518,782)	-14.5%	5,368,473
Surplus/ (Deficit) for the year	-	825,290	-	113,613	653,043	550,221	102,822	18.7%	825,290

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M08 February

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	-	453	3,244	7,675	(4,431)	-58%	11,512
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Management & Development	-	6,388	-	302	2,083	4,259	(2,176)	-51%	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	-	151	1,161	3,329	(2,168)	-65%	4,993
3.8 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.9 - Committee Services	-	-	-	-	-	-	-	-	-
3.10 - Information Technology and Management	-	130	-	-	-	87	(87)	-100%	130
Vote 4 - Finance	-	1,042,442	-	94,168	996,855	694,996	301,859	43%	1,042,442
4.1 - Property Rates	-	913,733	-	83,275	915,327	609,186	306,142	50%	913,733
4.2 - Chief Financial Officer	-	1,553	-	-	-	1,035	(1,035)	-100%	1,553
4.3 - Accounting and Compliance	-	-	-	-	-	-	-	-	-
4.4 - Financial Support	-	-	-	-	-	-	-	-	-
4.5 - Budget and Treasury	-	1,190	-	0	0	793	(793)	-100%	1,190
4.6 - Supply Chain Management	-	1,544	-	72	3,700	1,029	2,671	259%	1,544
4.7 - Revenue Management	-	124,423	-	10,820	77,827	82,953	(5,125)	-6%	124,423
4.8 - Asset Management	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	15,575	-	9,895	20,002	10,384	9,618	93%	15,575
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Education and Library Services	-	-	-	-	-	-	-	-	-
5.3 - Social Development	-	1,116	-	83	713	744	(31)	-4%	1,116
5.4 - Environmental Health Services	-	-	-	-	-	-	-	-	-
5.5 - Emergency Management Services	-	678	-	141	541	452	89	20%	678
5.6 - Traffic and Law Enforcement	-	8,641	-	586	6,623	5,761	862	15%	8,641
5.7 - Parks and Cemeteries	-	5,141	-	9,085	12,125	3,427	8,698	254%	5,141
5.8 - Disaster Management	-	-	-	-	-	-	-	-	-
Vote 6 - Planning	-	5,910	-	533	4,798	3,940	857	22%	5,910
6.1 - Administration and Finance	-	-	-	-	877	-	877	#DIV/0!	-
6.2 - Planning	-	-	-	-	-	-	-	-	-
6.3 - Economic Development	-	486	-	16	122	324	(202)	-62%	486
6.4 - Town and Regional Planning	-	156	-	2	9	104	(95)	-91%	156
6.5 - Land Use Control	-	5,268	-	515	3,789	3,512	277	8%	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	-	1,728	7,237	117,080	(109,843)	-94%	175,611
7.1 - Head	-	-	-	0	25	-	25	#DIV/0!	-
7.2 - Rental and Social Housing	-	5,637	-	489	3,757	3,758	(1)	0%	5,637
7.3 - Land Development and Property Management	-	160,639	-	1,239	3,439	107,098	(103,659)	-97%	160,639
7.4 - Implementation Support	-	9,336	-	-	17	6,224	(6,207)	-100%	9,336
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Fresh Produce Market	-	19,143	-	1,659	14,258	12,763	1,495	12%	19,143
8.1 - Administration	-	16,650	-	1,433	12,394	11,101	1,293	12%	16,650
8.2 - Business Operations	-	2,492	-	226	1,864	1,662	202	12%	2,492
Vote 9 - Engineering Services	-	405,548	-	27,731	332,958	270,379	62,579	23%	405,548
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	136	-	-	-	91	(91)	-100%	136
9.3 - Roads and Stormwater	-	1,204	-	-	-	803	(803)	-100%	1,204
9.4 - Solid Waste Management	-	190,712	-	9,255	142,734	127,147	15,586	12%	190,712
9.5 - Water and Sanitation	-	213,496	-	18,476	190,224	142,338	47,886	34%	213,496
Vote 10 - Water Services	-	668,129	-	61,794	472,347	445,441	26,906	6%	668,129
10.1 - Water	-	668,129	-	61,794	472,347	445,441	26,906	6%	668,129
Vote 11 - Miscellaneous Services	-	1,383,899	-	39,092	451,235	922,645	(471,410)	-51%	1,383,899
11.1 - Transfers, Grants and Miscellaneous	-	1,383,899	-	39,092	451,235	922,645	(471,410)	-51%	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	-	141,111	1,410,487	1,644,079	(233,592)	-14%	2,465,995
14.1 - Board of Directors	-	-	-	-	-	-	-	-	-
14.2 - Company Secretary	-	-	-	-	-	-	-	-	-
14.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
14.4 - Finance	-	2,428,869	-	141,076	1,409,507	1,619,327	(209,820)	-13%	2,428,869
14.5 - Corporate Services	-	-	-	6	619	-	619	#DIV/0!	-
14.6 - Engineering	-	-	-	-	-	-	-	-	-
14.7 - Customer Services	-	8,840	-	29	186	5,894	(5,708)	-97%	8,840
14.8 - Design and Development	-	16,904	-	-	8	11,270	(11,262)	-100%	16,904
14.9 - Distribution	-	-	-	-	0	-	0	#DIV/0!	-
14.10 - Street Lights	-	11,382	-	-	168	7,588	(7,420)	-98%	11,382
Total Revenue by Vote	-	6,193,763	-	378,163	3,713,422	4,129,382	(415,960)	-10%	6,193,763

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									
Expenditure by Vote									
Vote 1 - City Manager	-	47,514	-	2,437	23,199	31,678	(8,479)	-27%	47,514
1.1 - Office of the City Manager		11,314		553	7,332	7,543	(211)	-3%	11,314
1.2 - Deputy Executive Director Operations		9,546		517	4,392	6,364	(1,972)	-31%	9,546
1.3 - Information Technology and Management		-		-	-	-	-	-	-
1.4 - Committee Services		-		-	-	-	-	-	-
1.5 - Deputy Executive Director Performance		9,468		382	2,518	6,312	(3,794)	-60%	9,468
1.6 - Risk Management and anti-Fraud & Corruption		8,057		471	4,652	5,371	(720)	-13%	8,057
1.7 - Internal Audit		7,442		513	4,305	4,962	(657)	-13%	7,442
1.8 - Institutional Compliance		1,687		-	-	1,125	(1,125)	-100%	1,687
Vote 2 - Executive Mayor	-	157,524	-	11,695	98,172	105,021	(6,849)	-7%	157,524
2.1 - Office of the Speaker		89,326		6,806	53,608	59,553	(5,945)	-10%	89,326
2.2 - Office of the Executive Mayor		63,123		4,461	41,147	42,084	(937)	-2%	63,123
2.3 - Office of the Councils Whip		5,076		428	3,418	3,384	34	1%	5,076
Vote 3 - Corporate Services	-	273,911	-	15,009	133,442	182,616	(49,175)	-27%	273,911
3.1 - Head		7,604		275	2,607	5,069	(2,462)	-49%	7,604
3.2 - Human Resource Management & Development		46,371		2,656	29,803	30,916	(1,113)	-4%	46,371
3.3 - Office of the Speaker		-		-	-	-	-	-	-
3.4 - Office of the Executive Mayor		-		-	-	-	-	-	-
3.5 - Labour Relations		6,571		-	-	4,381	(4,381)	-100%	6,571
3.6 - Communications and Legal Services		8,516		554	5,752	5,678	74	1%	8,516
3.7 - Facilities Management		104,938		5,882	43,550	69,962	(26,412)	-38%	104,938
3.8 - Safety and Loss Control		2,158		106	946	1,438	(493)	-34%	2,158
3.9 - Committee Services		19,181		1,580	11,168	12,788	(1,620)	-13%	19,181
3.10 - Information Technology and Management		78,571		3,956	39,616	52,384	(12,767)	-24%	78,571
Vote 4 - Finance	-	187,575	-	10,872	84,172	125,056	(40,885)	-33%	187,575
4.1 - Property Rates		-		-	-	-	-	-	-
4.2 - Chief Financial Officer		9,177		782	5,945	6,118	(174)	-3%	9,177
4.3 - Accounting and Compliance		3,867		286	2,076	2,578	(502)	-19%	3,867
4.4 - Financial Support		2,030		158	1,341	1,353	(12)	-1%	2,030
4.5 - Budget and Treasury		7,223		503	4,100	4,815	(715)	-15%	7,223
4.6 - Supply Chain Management		21,338		1,396	9,658	14,226	(4,568)	-32%	21,338
4.7 - Revenue Management		133,118		7,446	55,545	88,750	(33,205)	-37%	133,118
4.8 - Asset Management		10,822		302	5,506	7,215	(1,709)	-24%	10,822
Vote 5 - Social Services	-	340,418	-	23,824	194,706	226,956	(32,250)	-14%	340,418
5.1 - Administration		6,586		343	2,965	4,391	(1,426)	-32%	6,586
5.2 - Education and Library Services		-		-	-	-	-	-	-
5.3 - Social Development		57,948		3,566	27,311	38,634	(11,323)	-29%	57,948
5.4 - Environmental Health Services		-		-	-	-	-	-	-
5.5 - Emergency Management Services		58,166		4,316	33,392	38,779	(5,387)	-14%	58,166
5.6 - Traffic and Law Enforcement		117,130		8,427	71,776	78,091	(6,315)	-8%	117,130
5.7 - Parks and Cemeteries		95,173		6,880	56,844	63,452	(6,608)	-10%	95,173
5.8 - Disaster Management		5,414		291	2,419	3,610	(1,190)	-33%	5,414
Vote 6 - Planning	-	100,934	-	5,550	54,240	67,293	(13,053)	-19%	100,934
6.1 - Administration and Finance		6,614		348	3,145	4,410	(1,264)	-29%	6,614
6.2 - Planning		-		-	-	-	-	-	-
6.3 - Economic Development		-		-	-	-	-	-	-
6.4 - Town and Regional Planning		34,314		1,416	13,434	22,877	(9,443)	-41%	34,314
6.5 - Land Use Control		17,730		1,279	11,485	11,821	(335)	-3%	17,730
6.6 - Architectural and Survey Services		4,744		236	2,092	3,163	(1,070)	-34%	4,744
6.7 - Geographic Information Services		3,998		144	1,283	2,665	(1,383)	-52%	3,998
6.8 - Environmental Management		4,442		235	1,393	2,962	(1,569)	-53%	4,442
6.3 - Economic Development		29,092		1,891	21,407	19,396	2,011	10%	29,092
Vote 7 - Human Settlement and Housing	-	94,279	-	6,739	48,077	62,856	(14,779)	-24%	94,279
7.1 - Head		17,914		2,778	13,900	11,943	1,956	16%	17,914
7.2 - Rental and Social Housing		13,629		655	5,972	9,086	(3,114)	-34%	13,629
7.3 - Land Development and Property Management		34,438		1,012	12,020	22,960	(10,940)	-48%	34,438
7.4 - Implementation Support		3,689		147	1,329	2,460	(1,131)	-46%	3,689
7.5 - BNG Property Management		-		143	942	-	942	#DIV/0!	-
7.6 - Informal Settlements		24,609		2,003	13,915	16,407	(2,492)	-15%	24,609
7.7 - Housing		-		-	-	-	-	-	-
Vote 8 - Fresh Produce Market	-	18,428	-	1,090	10,536	12,286	(1,750)	-14%	18,428
8.1 - Administration		5,103		381	3,047	3,402	(355)	-10%	5,103
8.2 - Business Operations		13,325		709	7,489	8,884	(1,395)	-16%	13,325
Vote 9 - Engineering Services	-	668,370	-	55,660	416,683	445,603	(28,920)	-6%	668,370
9.1 - Head		4,716		320	2,694	3,144	(450)	-14%	4,716
9.2 - Fleet Services and Engineering Support		42,050		8,353	59,518	28,035	31,483	112%	42,050
9.3 - Roads and Stormwater		310,934		23,268	160,876	207,300	(46,424)	-22%	310,934
9.4 - Solid Waste Management		124,985		9,833	80,413	83,328	(2,915)	-3%	124,985
9.5 - Water and Sanitation		185,685		13,886	113,182	123,796	(10,614)	-9%	185,685
Vote 10 - Water Services	-	623,746	-	64,979	425,628	415,851	9,777	2%	623,746
10.1 - Water		623,746		64,979	425,628	415,851	9,777	2%	623,746
Vote 11 - Miscellaneous Services	-	520,734	-	22,574	225,622	347,173	(121,551)	-35%	520,734
11.1 - Transfers, Grants and Miscellaneous		520,734		22,574	225,622	347,173	(121,551)	-35%	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	-	13,534	37,730	36,377	1,353	4%	54,562
13.1 - Head		4,381		305	2,701	2,921	(220)	-8%	4,381
13.2 - Strategic Projects		14,200		12,233	26,422	9,467	16,954	179%	14,200
13.3 - City Services, Monitoring and Evaluation		3,152		-	-	2,102	(2,102)	-100%	3,152
13.4 - Regional Centre Bloemfontein		18,004		367	3,197	12,003	(8,806)	-73%	18,004
13.5 - Regional Centre Botshabelo		8,598		455	3,901	5,733	(1,832)	-32%	8,598
13.6 - Regional Centre Thaba Nchu		6,227		173	1,509	4,151	(2,642)	-64%	6,227
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,280,477	-	30,587	1,308,172	1,520,394	(212,222)	-14%	2,280,477
14.1 - Board of Directors		2,627		155	1,624	1,751	(127)	-7%	2,627
14.2 - Company Secretary		3,688		206	643	2,459	(1,816)	-74%	3,688
14.3 - Chief Executive Officer		48,428		1,799	14,770	32,287	(17,517)	-54%	48,428
14.4 - Finance		649,793		(60,322)	317,662	433,217	(115,555)	-27%	649,793
14.5 - Corporate Services		54,004		4,886	28,990	36,005	(7,014)	-19%	54,004
14.6 - Engineering		23,803		641	5,976	15,870	(9,894)	-62%	23,803
14.7 - Customer Services		92,135		(3,750)	47,774	61,426	(13,652)	-22%	92,135
14.8 - Design and Development		34,354		1,661	24,875	22,904	1,971	9%	34,354
14.9 - Distribution		1,360,262		85,282	860,613	906,887	(46,274)	-5%	1,360,262
14.10 - Street Lights		11,382		29	5,245	7,588	(2,343)	-31%	11,382
Total Expenditure by Vote	-	5,368,473	-	264,550	3,060,379	3,579,161	(518,782)	-14.49%	5,368,473
Surplus/ (Deficit) for the year	-	825,290	-	113,613	653,043	550,221	102,822	18.69%	825,290

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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		83,275	665,554	379,035	286,519	76%	568,524
Property rates - penalties & collection charges		–				–	–		–
Service charges - electricity revenue		2,102,657		135,900	1,264,674	1,401,841	(137,167)	-10%	2,102,657
Service charges - water revenue		589,873		61,607	414,769	393,268	21,501	5%	589,873
Service charges - sanitation revenue		143,043		17,513	137,708	95,367	42,342	44%	143,043
Service charges - refuse revenue		97,396		9,248	75,282	64,934	10,348	16%	97,396
Service charges - other		–		–	–	–	–		–
Rental of facilities and equipment		25,908		10,853	19,076	17,273	1,804	10%	25,908
Interest earned - external investments		177,902		3,697	93,080	118,607	(25,527)	-22%	177,902
Interest earned - outstanding debtors		146,843		13,261	97,654	97,900	(246)	0%	146,843
Dividends received		–		–	–	–	–		–
Fines		13,208		460	5,767	8,806	(3,039)	-35%	13,208
Licences and permits		843		26	297	562	(265)	-47%	843
Agency services		3,631		–	–	2,421	(2,421)	-100%	3,631
Transfers recognised - operational		654,372		–	468,673	436,270	32,403	7%	654,372
Other revenue		970,388		34,322	462,887	646,958	(184,071)	-28%	970,388
Gains on disposal of PPE		900		–	–	600	(600)	-100%	900
	–	5,495,487	–	370,163	3,705,422	3,663,841	41,581	1%	5,495,487
Total Revenue (excluding capital transfers and contributions)									
Expenditure By Type									
Employee related costs		1,191,122		95,193	727,036	794,121	(67,085)	-8%	1,191,122
Remuneration of councillors		49,886		5,699	32,497	33,259	(762)	-2%	49,886
Debt impairment		260,837		(61,597)	90,558	173,900	(83,342)	-48%	260,837
Depreciation & asset impairment		449,583		24,592	286,849	299,737	(12,888)	-4%	449,583
Finance charges		200,445		11,253	101,601	133,637	(32,036)	-24%	200,445
Bulk purchases		1,602,367		115,164	1,052,533	1,068,298	(15,766)	-1%	1,602,367
Other materials		309,900		7,984	132,630	206,610	(73,980)	-36%	309,900
Contracted services		303,081		18,546	168,900	202,064	(33,165)	-16%	303,081
Transfers and grants		121,889		153	52,115	81,263	(29,148)	-36%	121,889
Other expenditure		879,363		47,562	415,661	586,271	(170,611)	-29%	879,363
Loss on disposal of PPE		–		–	–	–	–		–
	–	5,368,473	–	264,550	3,060,379	3,579,161	(518,782)	-14%	5,368,473
Total Expenditure									
Surplus/(Deficit)									
Transfers recognised - capital	–	127,014	–	105,613	645,043	84,680	560,363	662%	127,014
Contributions recognised - capital		686,388		8,000	8,000	457,615	(449,615)	-98%	686,388
Contributed assets		11,888		–	–	7,926	(7,926)	-100%	11,888
		–		–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	–	825,290	–	113,613	653,043	550,221			825,290
Taxation							–		
Surplus/(Deficit) after taxation	–	825,290	–	113,613	653,043	550,221			825,290
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	–	825,290	–	113,613	653,043	550,221			825,290
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	–	825,290	–	113,613	653,043	550,221			825,290

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M08 February

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	-	21	1,474	17,334	(15,861)	-91%	26,000
Vote 4 - Finance	-	500	-	2	374	333	40	12%	500
Vote 5 - Social Services	-	24,484	-	-	-	16,323	(16,323)	-100%	24,484
Vote 6 - Planning	-	42,835	-	3,420	22,056	28,558	(6,502)	-23%	42,835
Vote 7 - Human Settlement and Housing	-	8,000	-	-	-	5,334	(5,334)	-100%	8,000
Vote 8 - Fresh Produce Market	-	1,000	-	-	-	667	(667)	-100%	1,000
Vote 9 - Engineering Services	-	274,674	-	15,145	67,145	183,125	(115,980)	-63%	274,674
Vote 10 - Water Services	-	162,000	-	6,814	81,702	108,005	(26,304)	-24%	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	-	21,552	66,003	97,730	(31,727)	-32%	146,588
0	-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	-	686,082	-	46,954	238,753	457,411	(218,658)	-48%	686,082
Single Year expenditure appropriation									
Vote 1 - City Manager	-	-	-	-	-	-	-		-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-		-
Vote 3 - Corporate Services	-	6,585	-	1,934	15,052	4,390	10,662	243%	6,585
Vote 4 - Finance	-	1,500	-	-	938	1,000	(62)	-6%	1,500
Vote 5 - Social Services	-	5,300	-	2,204	4,621	3,534	1,087	31%	5,300
Vote 6 - Planning	-	14,410	-	1,567	13,031	9,607	3,424	36%	14,410
Vote 7 - Human Settlement and Housing	-	500	-	-	1,665	333	1,331	399%	500
Vote 8 - Fresh Produce Market	-	700	-	-	-	467	(467)	-100%	700
Vote 9 - Engineering Services	-	116,524	-	12,210	112,030	77,687	34,344	44%	116,524
Vote 10 - Water Services	-	16,388	-	10,568	15,127	10,926	4,201	38%	16,388
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-		-
Vote 12 - Regional Operations	-	-	-	-	-	-	-		-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	8,000	-	-	40	5,334	(5,293)	-99%	8,000
Vote 14 - Electricity - Centlec (Soc) Ltd	-	10,000	-	-	-	6,667	(6,667)	-100%	10,000
0	-	-	-	-	-	-	-		-
Total Capital single-year expenditure	-	179,907	-	28,484	162,504	119,944	42,560	35%	179,907
Total Capital Expenditure	-	865,989	-	75,438	401,257	577,355	(176,097)	-31%	865,989
Capital Expenditure - Standard Classification									
Governance and administration	-	64,393	-	8,434	37,563	42,931	(5,368)	-13%	64,393
Executive and council	-	-	-	-	-	-	-		-
Budget and treasury office	-	2,000	-	2	1,311	1,333	(22)	-2%	2,000
Corporate services	-	62,393	-	8,432	36,252	41,597	(5,346)	-13%	62,393
Community and public safety	-	42,384	-	2,204	6,942	28,257	(21,315)	-75%	42,384
Community and social services	-	22,484	-	2,204	4,621	14,990	(10,370)	-69%	22,484
Sport and recreation	-	12,100	-	-	874	8,067	(7,193)	-89%	12,100
Public safety	-	7,300	-	-	-	4,867	(4,867)	-100%	7,300
Housing	-	500	-	-	1,448	333	1,114	334%	500
Health	-	-	-	-	-	-	-		-
Economic and environmental services	-	181,837	-	12,501	96,867	121,231	(24,364)	-20%	181,837
Planning and development	-	65,245	-	4,543	25,579	43,499	(17,920)	-41%	65,245
Road transport	-	116,592	-	7,958	71,289	77,732	(6,444)	-8%	116,592
Environmental protection	-	-	-	-	-	-	-		-
Trading services	-	575,674	-	52,136	259,722	383,807	(124,080)	-32%	575,674
Electricity	-	156,588	-	21,552	66,003	104,397	(38,394)	-37%	156,588
Water	-	178,388	-	17,382	96,828	118,932	(22,103)	-19%	178,388
Waste water management	-	227,147	-	12,779	93,322	151,439	(58,117)	-38%	227,147
Waste management	-	13,550	-	423	3,568	9,034	(5,465)	-60%	13,550
Other	-	1,700	-	163	163	1,133	(971)	-86%	1,700
Total Capital Expenditure - Standard Classification	-	865,989	-	75,438	401,257	577,355	(176,097)	-31%	865,989
Funded by:									
National Government	-	642,615	-	30,377	294,543	428,431	(133,889)	-31%	642,615
Provincial Government	-	43,773	-	5,897	8,198	29,183	(20,985)	-72%	43,773
District Municipality	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	20	-	20	#DIV/0!	-
Transfers recognised - capital	-	686,388	-	36,274	302,761	457,615	(154,854)	-34%	686,388
Public contributions & donations	-	11,888	-	1,073	11,488	7,926	3,562	45%	11,888
Borrowing	-	36,684	-	6,195	12,356	24,457	(12,102)	-49%	36,684
Internally generated funds	-	131,028	-	31,897	74,653	87,357	(12,704)	-15%	131,028
Total Capital Funding	-	865,989	-	75,438	401,257	577,355	(176,097)	-31%	865,989

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M08 February

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	-	21	1,474	17,334	(15,861)	-91%	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	-	21	1,474	8,000	(6,527)	-82%	12,000
3.8 - Safety and Loss Control	-	-	-	-	-	-	-		-
3.9 - Committee Services	-	-	-	-	-	-	-		-
3.10 - Information Technology and Management	-	14,000	-	-	-	9,334	(9,334)	-100%	14,000
Vote 4 - Finance	-	500	-	2	374	333	40	12%	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	-	2	374	333	40	12%	500
Vote 5 - Social Services	-	24,484	-	-	-	16,323	(16,323)	-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	-	-	-	1,333	(1,333)	-100%	2,000
5.7 - Parks and Cemeteries	-	22,484	-	-	-	14,990	(14,990)	-100%	22,484
5.8 - Disaster Management	-	-	-	-	-	-	-		-
Vote 6 - Planning	-	42,835	-	3,420	22,056	28,558	(6,502)	-23%	42,835
6.1 - Administration and Finance	-	-	-	-	-	-	-		-
6.2 - Planning	-	-	-	-	-	-	-		-
6.3 - Economic Development	-	-	-	-	-	-	-		-
6.4 - Town and Regional Planning	-	42,835	-	3,420	22,056	28,558	(6,502)	-23%	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	-	-	-	5,334	(5,334)	-100%	8,000
7.1 - Head	-	-	-	-	-	-	-		-
7.2 - Rental and Social Housing	-	-	-	-	-	-	-		-
7.3 - Land Development and Property Management	-	8,000	-	-	-	5,334	(5,334)	-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	-	-	-	667	(667)	-100%	1,000
8.1 - Administration	-	-	-	-	-	-	-		-
8.2 - Business Operations	-	1,000	-	-	-	667	(667)	-100%	1,000
Vote 9 - Engineering Services	-	274,674	-	15,145	67,145	183,125	(115,980)	-63%	274,674
9.1 - Head	-	-	-	-	-	-	-		-
9.2 - Fleet Services and Engineering Support	-	32,975	-	6,195	10,961	21,984	(11,024)	-50%	32,975
9.3 - Roads and Stormwater	-	60,684	-	5,670	31,629	40,458	(8,829)	-22%	60,684
9.4 - Solid Waste Management	-	13,550	-	2	2,761	9,034	(6,273)	-69%	13,550
9.5 - Water and Sanitation	-	167,465	-	3,278	21,795	111,649	(89,854)	-80%	167,465
Vote 10 - Water Services	-	162,000	-	6,814	81,702	108,005	(26,304)	-24%	162,000
10.1 - Water	-	162,000	-	6,814	81,702	108,005	(26,304)	-24%	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	-	21,552	66,003	97,730	(31,727)	-32%	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	-	1,464	40,026	76,233	(36,208)	-47%	114,345
14.8 - Design and Development	-	-	-	-	-	-	-		-
14.9 - Distribution	-	32,244	-	20,088	25,978	21,497	4,481	21%	32,244
14.10 - Street Lights	-	-	-	-	-	-	-		-
Total multi-year capital expenditure	-	686,082	-	46,954	238,753	457,411	(218,658)	-48%	686,082

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	-	1,934	15,052	4,390	10,662	243%	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	-	1,934	15,052	4,390	10,662	243%	6,585
3.8 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.9 - Committee Services	-	-	-	-	-	-	-	-	-
3.10 - Information Technology and Management	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	1,500	-	-	938	1,000	(62)	-6%	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	-	-	938	1,000	(62)	-6%	1,500
4.8 - Asset Management	-	-	-	-	-	-	-	-	-
Vote 5 - Social Services	-	5,300	-	2,204	4,621	3,534	1,087	31%	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	-	-	-	2,200	(2,200)	-100%	3,300
5.6 - Traffic and Law Enforcement	-	2,000	-	-	-	1,333	(1,333)	-100%	2,000
5.7 - Parks and Cemeteries	-	-	-	2,204	4,621	-	4,621	#DIV/0!	-
5.8 - Disaster Management	-	-	-	-	-	-	-	-	-
Vote 6 - Planning	-	14,410	-	1,567	13,031	9,607	3,424	36%	14,410
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Planning	-	-	-	-	-	-	-	-	-
6.3 - Economic Development	-	-	-	163	163	-	163	#DIV/0!	-
6.4 - Town and Regional Planning	-	14,100	-	1,404	12,527	9,400	3,126	33%	14,100
6.5 - Land Use Control	-	310	-	-	-	207	(207)	-100%	310
6.6 - Architectural and Survey Services	-	-	-	-	-	-	-	-	-
6.7 - Geographic Information Services	-	-	-	-	342	-	342	#DIV/0!	-
6.8 - Environmental Management	-	-	-	-	-	-	-	-	-
6.3 - Economic Development	-	-	-	-	-	-	-	-	-
Vote 7 - Human Settlement and Housing	-	500	-	-	1,665	333	1,331	399%	500
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	-	-	-	-	-	-	-	-
7.3 - Land Development and Property Management	-	500	-	-	-	333	(333)	-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	-	-	-	467	(467)	-100%	700
8.1 - Administration	-	-	-	-	-	-	-	-	-
8.2 - Business Operations	-	700	-	-	-	467	(467)	-100%	700
Vote 9 - Engineering Services	-	116,524	-	12,210	112,030	77,687	34,344	44%	116,524
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	934	-	-	36	623	(586)	-94%	934
9.3 - Roads and Stormwater	-	55,908	-	2,288	39,660	37,274	2,386	6%	55,908
9.4 - Solid Waste Management	-	-	-	421	808	-	808	#DIV/0!	-
9.5 - Water and Sanitation	-	59,682	-	9,502	71,527	39,790	31,737	80%	59,682
Vote 10 - Water Services	-	16,388	-	10,568	15,127	10,926	4,201	38%	16,388
10.1 - Water	-	16,388	-	10,568	15,127	10,926	4,201	38%	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	5,334	(5,293)	-99%	8,000
13.1 - Head	-	-	-	-	-	-	-	-	-
13.2 - Strategic Projects	-	8,000	-	-	40	5,334	(5,293)	-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	-	-	-	6,667	(6,667)	-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	-	-	-	6,667	(6,667)	-100%	10,000
14.8 - Design and Development	-	-	-	-	-	-	-	-	-
14.9 - Distribution	-	-	-	-	-	-	-	-	-
14.10 - Street Lights	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	-	179,907	-	28,484	162,504	119,944	42,560	35.48%	179,907
Total Capital Expenditure	-	865,989	-	75,438	401,257	577,355	(176,097)	-30.50%	865,989

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M08 February

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		32,211	22,982
Call investment deposits		629,766		863,799	629,766
Consumer debtors		527,952		1,571,297	527,952
Other debtors		145,212		128,203	145,212
Current portion of long-term receivables		18,013		12,837	18,013
Inventory		43,413		87,788	43,413
Total current assets	–	1,387,339	–	2,696,134	1,387,339
Non current assets					
Long-term receivables		2,486		13,361	2,486
Investments		25		183,346	25
Investment property		1,344,209		–	1,344,209
Investments in Associate		–		–	–
Property, plant and equipment		10,018,263		11,929,117	10,018,263
Agricultural		–		–	–
Biological assets		–		–	–
Intangible assets		13,667		–	13,667
Other non-current assets		–		–	–
Total non current assets	–	11,378,649	–	12,125,824	11,378,649
TOTAL ASSETS	–	12,765,988	–	14,821,958	12,765,988
LIABILITIES					
Current liabilities					
Bank overdraft		–		–	–
Borrowing		4,622		39,114	4,622
Consumer deposits		89,933		69,817	89,933
Trade and other payables		1,028,268		1,433,628	1,028,268
Provisions		–		–	–
Total current liabilities	–	1,122,823	–	1,542,558	1,122,823
Non current liabilities					
Borrowing		249,593		156,454	249,593
Provisions		658,344		896,106	658,344
Total non current liabilities	–	907,937	–	1,052,560	907,937
TOTAL LIABILITIES	–	2,030,760	–	2,595,118	2,030,760
NET ASSETS	–	10,735,228	–	12,226,840	10,735,228
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		8,016,789		11,471,132	8,016,789
Reserves		2,718,439		755,708	2,718,439
TOTAL COMMUNITY WEALTH/EQUITY	–	10,735,228	–	12,226,840	10,735,228

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M08 February

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		274,692	2,696,706	2,804,624	(107,918)	-4%	4,206,726
Government - operating		654,372		1,169	483,565	436,270	47,295	11%	654,372
Government - capital		686,388		208,852	701,446	457,615	243,831	53%	686,388
Interest		317,403		3,495	17,677	211,612	(193,935)	-92%	317,403
Dividends		-		-	-	-	-		-
Payments									
Suppliers and employees		(4,686,926)		(343,034)	(2,760,021)	(3,124,774)	(364,753)	12%	(4,686,926)
Finance charges		(200,445)		(1,641)	(15,925)	(133,637)	(117,711)	88%	(200,445)
Transfers and Grants		(121,889)		(162)	(34,772)	(81,263)	(46,491)	57%	(121,889)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	855,628	-	143,371	1,088,676	570,447	518,229	91%	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		-	-	36,669	(36,669)	-100%	55,000
Decrease (increase) other non-current receivables		-		-	-	-	-		-
Decrease (increase) in non-current investments		-			(182,245)	-	(182,245)	#DIV/0!	-
Payments									
Capital assets		(692,791)		(52,658)	(455,403)	(461,884)	(6,481)	1%	(692,791)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(637,790)	-	(52,658)	(637,647)	(425,215)	212,433	-50%	(637,790)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		40,394		-	22,257	26,930	(4,673)	-17%	40,394
Increase (decrease) in consumer deposits		6,000		161	1,495	4,000	(2,505)	-63%	6,000
Payments									
Repayment of borrowing		(35,000)		696	(5,775)	(23,335)	(17,559)	75%	(35,000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	11,394	-	857	17,977	7,596	(10,381)	-137%	11,394
NET INCREASE/ (DECREASE) IN CASH HELD	-	229,231	-	91,570	469,006	152,829			229,231
Cash/cash equivalents at beginning:		423,517			610,333	423,517			610,333
Cash/cash equivalents at month/year end:	-	652,748	-		1,079,339	576,345			839,564

MAN Mangaung - Supporting Table SC1 Material variance explanations - M08 February

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>			
Property Rates	286,519	Exceeding target, waiting for objections against valuations to be finalized	
Electricity Revenue	(137,167)	Seasonal fluctuation	No remedial steps required
Water Revenue	21,501	On target, seasonal fluctuation	No remedial steps required
Sanitation Revenue	42,342	Exceeding target, waiting for objections against valuations to be finalized	
Refuse removal	10,348	Exceeding target, revenue forgone still outstanding	No remedial steps required
Rental of Facilities and Equipment	1,804	Low demand	
Interest earned - external investments	(25,527)	Low investment balance and interest rate	No remedial steps required
Interest earned -outstanding debtors	(246)	On target	
Fines	(3,039)	Less illegal connection fees (entity)collected	Traffic fines revenue is increasing
Agency services	(2,421)	Only accounted for at year end	
Other Revenue	(184,071)	GRAP issues only accounted for at year end	
Transfers recognized - operational	32,403	Equitable share and fuel levy received in advance	No remedial steps required
<u>Expenditure By Type</u>			
Employee related cost	(67,085)	Unfilled vacancies	Positions to be filled
Depreciation and asset impairment	(83,342)	Centlec reduced the depreciation with R19 million	No remedial steps required
Debt impairment	(12,888)	Centlec reduced the depreciation with R85 million	No remedial steps required
Bulk Purchases	(15,766)	On target and seasonal fluctuation	No remedial steps required
Finance charges	(32,036)	External loan not yet fully utilized and leases not updated	No remedial steps required
Other materials (Repairs and maintenance)	(73,980)	Under and slow spending and implementation of projects	There is a need to accelerate this spending
Contracted services	(33,165)	Under and slow spending and implementation of projects	There is a need to accelerate this spending
Transfers and Grants	(29,148)	Grants to Centlec not fully paid over and not yet recognized	
Other expenditure	(170,611)	Under spending and GRAP related issues only accounted for at year end	
<u>Capital Expenditure</u>			
Capital Expenditure Projects in total	(176,097)	Under and slow spending and implementation of projects	There is a need to accelerate this spending
<u>Cash Flow</u>			
Ratepayers and other	(107,918)	Less collected than budgeted	
Government - Operating Grants	47,295	Equitable share and fuel levy received in advance	No remedial steps required
Government - Capital Grants	243,831	Urban Settlements Development grant received in advance	No remedial steps required
Suppliers and employees	(364,753)	Less spend than budgeted	
Increase in non-current assets	(182,245)	Investments by the Entity for more than 3 months	No remedial steps required
Finance charges	(117,711)	Interest on inter company loan and interest on defined benefit plan only accounted for at year end	
Transfers and grants		Grants to Centlec not yet paid over in full	
<u>Municipal Entities</u>			
Revenue	(233,592)	Less billed than budgeted -seasonal fluctuation	No remedial steps required
Operating expenditure	(212,222)	Under spending and seasonal fluctuation on sale of electricity	No remedial steps required
Capital expenditure	(38,394)	Under spending	There is a need to accelerate this spending

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

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%	12.7%	12.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	4.2%	0.0%	3.1%	4.2%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	11.9%	0.0%	13.3%	11.9%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	9.2%	0.0%	20.7%	9.2%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	123.6%	0.0%	174.8%	123.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	58.1%	0.0%	58.1%	58.1%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		91.4%	0.0%	92.80%	95.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	12.6%	0.0%	46.6%	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%	19.6%	21.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	5.6%	0.0%	3.6%	5.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	11.8%	0.0%	10.5%	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		606.85%	13.20
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		19.6%		94.58%	19.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.90		2.79	1.90

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2013/14											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	80,649	54,797	39,817	40,710	34,077	30,494	142,681	532,846	956,071	780,808	-	727,270	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	141,452	48,024	40,437	27,931	26,975	27,276	110,786	235,154	658,036	428,122	-	159,237	
Receivables from Non-exchange Transactions - Property Rates	1400	74,977	50,444	46,334	47,689	38,244	36,063	82,966	172,807	549,523	377,768	-	174,332	
Receivables from Exchange Transactions - Waste Water Management	1500	18,257	11,581	10,118	9,857	8,631	6,667	25,740	119,094	209,945	169,989	-	171,054	
Receivables from Exchange Transactions - Waste Management	1600	10,235	7,663	7,166	6,877	6,689	6,583	19,267	11,544	76,024	50,959	-	19,042	
Receivables from Exchange Transactions - Property Rental Debtors	1700	267	382	403	68,751	-	-	-	-	69,803	68,751	-	56,272	
Interest on Arrear Debtor Accounts	1810	10,607	9,796	9,137	8,545	8,881	8,352	43,301	101,929	200,549	171,008	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	15,510	946	1,699	1,684	2,221	2,807	3,221	25,912	54,001	35,846	-	64,596	
Total By Income Source	2000	351,954	183,633	155,113	212,043	125,719	118,241	427,962	1,199,286	2,773,950	2,083,251	-	1,371,803	
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	46,855	35,825	39,027	27,398	23,166	19,765	64,867	133,608	390,511	268,804	-	-	
Commercial	2300	167,776	54,091	43,230	40,048	33,273	32,428	91,542	210,799	673,187	408,090	-	-	
Households	2400	137,323	93,717	72,856	144,598	69,280	66,048	271,553	854,879	1,710,253	1,406,358	-	1,371,803	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	351,954	183,633	155,113	212,043	125,719	118,241	427,962	1,199,286	2,773,950	2,083,251	-	1,371,803	

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

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	81,359	-	-	-	-	-	-	-	81,359	76,522
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-								-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	42,299	5,895	9,944	13,481					71,620	70,949
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	123,658	5,895	9,944	13,481	-	-	-	-	152,979	147,470

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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							
<u>Municipality</u>								
ABSA	Call	Call Account	–	642	5.00%	176,352	(72,779)	103,573
ABSA	Call	Call Account	–	48	5.00%	12,635	48	12,684
Standard Bank	Call	Call Account	–	144	5.00%	37,896	144	38,040
First National Bank	Call	Call Account	–	17	3.90%	5,421	17	5,438
Nedbank	Call	Call Account	–	298	5.25%	89,126	(31,620)	57,506
First National Bank	Call	Call Account	–	10	5.25%	2,375	10	2,385
First National Bank	1 month	Fixed	31-Jan-14	47	5.26%	100,461	(100,461)	–
Nedbank	3 months	Fixed	14-May-14	33	6.00%	25,223	139	25,362
Nedbank	2 months	Fixed	31-Mar-14	414	5.40%	100,000	–	100,000
Nedbank	2 months	Fixed	7-Apr-14	401	5.85%	–	100,000	100,000
Nedbank	1 month	Fixed	24-Mar-14	32	5.78%	–	25,000	25,000
Nedbank	2 months	Fixed	29-Apr-14	74	6.00%	–	150,000	150,000
Municipality sub-total				2,161		549,489	70,498	619,987
<u>Entities</u>								
ABSA - 1 Day Account	Call	Call Account	–		4.70%	113,144	25,326	138,470
ABSA - 32 Day Fixed Deposit	32 day fixed	Call Account	–		5.25%	104,831	511	105,342
ABSA - 6 Months Account	6 months	Fixed	30-Jun-2014		5.93%	60,526	487	61,014
FNB- 8 Months Account	8 months	Fixed	6-Jun-2014		5.82%	60,842	299	61,140
Nedbank- 8 Months Account	8 months	Fixed	6-Jun-2014		5.86%	60,877	299	61,175
Entities sub-total				–		400,220	26,921	427,141
TOTAL INVESTMENTS AND INTEREST				2,161		949,709	97,419	1,047,128

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

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	–	–	492,396	422,336	70,060	16.6%	633,472
Local Government Equitable Share		605,072		–	437,796	403,402	34,394	8.5%	605,072
Finance Management		1,500		–	1,500	1,000	500	50.0%	1,500
Water Services Operating Subsidy		6,900		–	4,600	4,600	(0)	0.0%	6,900
Public Transport Infrastructure Grant		20,000			20,000	13,334	6,666	50.0%	20,000
Sport and Recreation		–		–	28,500	–	28,500	#DIV/0!	–
Provincial Government:	–	20,900	–	–	–	13,934	(13,934)	-100.0%	20,900
Police, Public Safety and Roads		7,000		–	–	4,667	(4,667)	-100.0%	7,000
Water Affairs		13,900		–	–	9,267	(9,267)	-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	–	–	493,273	436,270	57,003	13.1%	654,372
Capital Transfers and Grants									
National Government:	–	642,615	–	210,021	617,615	428,431	189,184	44.2%	642,615
Urban Settlements Development Grant		596,719		208,852	596,719	397,833	198,886	50.0%	596,719
EPWP Incentive Grant		3,896		1,169	3,896	2,597	1,299	50.0%	3,896
Minerals and Energy		42,000		–	17,000	28,001	(11,001)	-39.3%	42,000
Provincial Government:	–	43,773	–	–	75,000	29,183	45,817	157.0%	43,773
Human Settlements		43,773			75,000	29,183	45,817	157.0%	43,773
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	–	686,388	–	210,021	692,615	457,615	235,000	51.4%	686,388
TOTAL RECEIPTS OF TRANSFERS & GRANTS	–	1,340,760	–	210,021	1,185,888	893,885	292,004	32.7%	1,340,760

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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	–	65,472	445,476	422,336	23,140	5.5%	633,472
Local Government Equitable Share		605,072		50,423	403,381	403,402	(20)	0.0%	605,072
Finance Management		1,500		31	1,468	1,000	468	46.8%	1,500
Water Services Operating Subsidy		6,900		2,114	6,828	4,600	2,227	48.4%	6,900
EPWP Incentive Grant		–		–	–	–	–	–	–
Sport and Recreation				12,232	26,398	–	26,398	#DIV/0!	–
Public Transport Infrastructure Grant		20,000		672	7,401	13,334	(5,933)	-44.5%	20,000
Provincial Government:	–	20,900	–	–	9,312	13,934	(4,622)	-33.2%	20,900
Premiers Office (Hlasele)		–		–	60	–	60	#DIV/0!	–
Police, Public Safety and Roads		7,000		–	3,192	4,667	(1,475)	-31.6%	7,000
Water Affairs		13,900		–	6,060	9,267	(3,207)	-34.6%	13,900
District Municipality:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	17	276	–	276	#DIV/0!	–
City of Ghent				17	276	–	276	#DIV/0!	–
Kellogs Foundation				–	–	–	–	–	–
Golden Shield Heritage Award				–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	–	654,372	–	65,488	455,065	436,270	18,795	4.3%	654,372
Capital expenditure of Transfers and Grants									
National Government:	–	642,615	–	30,377	294,543	428,431	(133,555)	-31.2%	642,615
Urban Settlements Development Grant		596,719		30,141	276,030	397,833	(121,803)	-30.6%	596,719
EPWP Incentive Grant		3,896		–	824	2,597	(1,774)	-68.3%	3,896
Minerals and Energy		42,000		236	18,023	28,001	(9,978)	-35.6%	42,000
Water Affairs		–		–	(334)	–	(334)	#DIV/0!	–
Provincial Government:	–	43,773	–	5,897	8,198	29,183	(20,985)	-71.9%	43,773
Human Settlements		43,773		5,897	7,184	29,183	(21,999)	-75.4%	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	–	36,274	302,761	457,615	(154,520)	-33.8%	686,388
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	–	1,340,760	–	101,762	757,826	893,885	(135,725)	-15.2%	1,340,760

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

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	5,268	53,304	78,345	59.5%
Urban Settlements Development Grant	129,450	5,268	52,480	76,970	59.5%
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	5,268	53,304	85,760	61.7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	147,193	5,268	53,304	93,889	63.8%

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

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
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		31,993		3,453	20,192	21,329	(1,138)	-5%	31,993
Pension and UIF Contributions		3,286		274	2,103	2,191	(87)	-4%	3,286
Medical Aid Contributions		351		36	268	234	34	15%	351
Motor Vehicle Allowance		11,048		1,177	7,060	7,366	(306)	-4%	11,048
Cellphone Allowance		1,796		641	1,830	1,197	633	53%	1,796
Housing Allowances		165		12	95	110	(15)	-14%	165
Other benefits and allowances		-		-	-	-	-	-	-
Sub Total - Councillors	-	48,638	-	5,593	31,548	32,427	(879)	-3%	48,638
% increase		#DIV/0!							#DIV/0!
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		11,707		1,222	9,586	7,805	1,780	23%	11,707
Pension and UIF Contributions		712		72	554	475	79	17%	712
Medical Aid Contributions		184		22	162	123	39	32%	184
Overtime		-		-	-	-	-	-	-
Performance Bonus		2,931		-	-	1,954	(1,954)	-100%	2,931
Motor Vehicle Allowance		2,048		184	1,476	1,366	110	8%	2,048
Cellphone Allowance		121		15	127	81	46	57%	121
Housing Allowances		-		-	-	-	-	-	-
Other benefits and allowances		1		15	121	0	120	31283%	1
Payments in lieu of leave		-		-	-	-	-	-	-
Long service awards		-		-	-	-	-	-	-
Post-retirement benefit obligations		-		-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	-	17,705	-	1,531	12,025	11,804	221	2%	17,705
% increase		#DIV/0!							#DIV/0!
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		754,428		48,383	388,690	502,977	(114,287)	-23%	754,428
Pension and UIF Contributions		102,789		7,495	59,643	68,529	(8,886)	-13%	102,789
Medical Aid Contributions		58,748		4,581	33,437	39,168	(5,731)	-15%	58,748
Overtime		42,325		8,961	56,110	28,218	27,892	99%	42,325
Performance Bonus		-		-	-	-	-	-	-
Motor Vehicle Allowance		51,907		4,728	35,959	34,606	1,353	4%	51,907
Cellphone Allowance		4,298		442	3,312	2,865	446	16%	4,298
Housing Allowances		6,154		186	1,518	4,103	(2,584)	-63%	6,154
Other benefits and allowances		11,836		730	5,258	7,891	(2,633)	-33%	11,836
Payments in lieu of leave		-		-	-	-	-	-	-
Long service awards		-		-	-	-	-	-	-
Post-retirement benefit obligations		24,704		2,059	16,469	16,470	(1)	0%	24,704
Sub Total - Other Municipal Staff	-	1,057,189	-	77,566	600,396	704,828	(104,431)	-15%	1,057,189
% increase		#DIV/0!							#DIV/0!
Total Parent Municipality	-	1,123,532	-	84,690	643,970	749,059	(105,089)	-14%	1,123,532
Unpaid salary, allowances & benefits in arrears:									
<u>Board Members of Entities</u>									
Board Fees		1,248		106	949	832	117	14%	1,248
Sub Total - Board Members of Entities	-	1,248	-	106	949	832	117	14%	1,248
% increase		#DIV/0!							#DIV/0!
<u>Senior Managers of Entities</u>									
Basic Salaries and Wages		5,582		934	9,478	3,722	5,756	155%	5,582
Pension and UIF Contributions		-		29	429	-	429	#DIV/0!	-
Medical Aid Contributions		-		13	393	-	393	#DIV/0!	-
Overtime		-		-	-	-	-	-	-
Performance Bonus		781		-	-	521	(521)	-100%	781
Motor Vehicle Allowance		-		72	1,081	-	1,081	#DIV/0!	-
Cellphone Allowance		-		-	-	-	-	-	-
Housing Allowances		-		-	4	-	4	#DIV/0!	-
Other benefits and allowances		-		2	43	-	43	#DIV/0!	-
Payments in lieu of leave		-		-	-	-	-	-	-
Long service awards		-		-	-	-	-	-	-
Post-retirement benefit obligations		-		-	-	-	-	-	-
Sub Total - Senior Managers of Entities	-	6,364	-	1,050	11,429	4,243	7,186	169%	6,364
% increase		#DIV/0!							#DIV/0!
<u>Other Staff of Entities</u>									
Basic Salaries and Wages		71,505		10,162	70,897	47,673	23,225	49%	71,505
Pension and UIF Contributions		8,800		1,340	10,454	5,867	4,587	78%	8,800
Medical Aid Contributions		12,456		749	5,448	8,304	(2,856)	-34%	12,456
Overtime		10,163		1,592	7,809	6,776	1,033	15%	10,163
Performance Bonus		-		-	-	-	-	-	-
Motor Vehicle Allowance		5,732		894	6,688	3,822	2,866	75%	5,732
Cellphone Allowance		-		1	14	-	14	#DIV/0!	-
Housing Allowances		622		45	350	415	(65)	-16%	622
Other benefits and allowances		585		262	1,525	390	1,135	291%	585
Payments in lieu of leave		-		-	-	-	-	-	-
Long service awards		-		-	-	-	-	-	-
Post-retirement benefit obligations		-		-	-	-	-	-	-
Sub Total - Other Staff of Entities	-	109,864	-	15,046	103,185	73,247	29,939	41%	109,864
% increase		#DIV/0!							#DIV/0!
Total Municipal Entities	-	117,476	-	16,202	115,563	78,321	37,242	48%	117,476
TOTAL SALARY, ALLOWANCES & BENEFITS	-	1,241,008	-	100,892	759,533	827,380	(67,847)	-8%	1,241,008
% increase		#DIV/0!							#DIV/0!
TOTAL MANAGERS AND STAFF	-	1,191,122	-	95,193	727,036	794,121	(67,085)	-8%	1,191,122

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

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 Outcome	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	33,932	45,008	45,008	45,008	125,668	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	150,413	161,470	164,603	175,975	12,054	1,997,524	2,454,674	2,756,194
Service charges - water revenue	51,298	56,157	47,612	63,005	59,350	62,155	47,542	59,256	46,698	46,698	46,698	(26,090)	560,379	610,816	672,875
Service charges - sanitation revenue	13,823	16,467	14,885	17,596	17,977	16,911	15,095	15,656	11,324	11,324	11,324	(26,493)	135,891	146,707	160,069
Service charges - refuse	6,639	7,795	7,745	9,041	9,043	9,357	8,489	9,072	7,710	7,710	7,710	2,212	92,526	99,917	109,046
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	244	254	219	225	227	202	225	260	2,159	2,159	2,159	17,575	25,908	27,560	29,213
Interest earned - external investments	1,674	1,646	2,242	1,541	1,971	1,993	3,032	3,479	14,825	14,825	14,825	115,847	177,902	190,528	204,280
Interest earned - outstanding debtors	26	4	12	8	17	4	10	16	11,625	11,625	11,625	104,528	139,501	142,146	145,998
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	227	461	456	959	787	1,413	1,094	1,227	1,101	1,101	1,101	3,282	13,208	10,327	8,208
Licences and permits	20	39	16	42	16	14	12	13	70	70	70	461	843	928	1,020
Agency services	-	-	-	-	-	-	-	-	303	303	303	2,723	3,631	3,851	3,987
Transfer receipts - operating	258,613	-	2,300	2,300	185,683	28,500	5,000	1,169	170,043	-	-	764	654,372	604,210	592,987
Other revenue	19,545	95,719	10,373	3,555	21,269	121,518	6,419	4,863	68,736	68,736	68,736	335,362	824,830	782,541	860,274
Cash Receipts by Source	546,016	429,391	321,700	378,307	500,467	429,437	313,272	279,356	541,072	374,163	385,535	667,894	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	208,852	10,500	-	-	(25,558)	686,388	707,406	748,407
Contributions & Contributed assets	-	-	-	-	-	-	-	-	991	991	991	8,916	11,888	17,833	33,135
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	0	0	0	1	1	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15,137	-	-	7,120	-	-	-	-	3,366	3,366	3,366	8,038	40,394	35,712	-
Increase in consumer deposits	204	176	149	167	262	164	212	161	500	500	500	3,005	6,000	6,230	6,550
Receipt of non-current debtors	-	-	-	-	-	-	-	-	4,583	4,583	4,583	41,250	55,000	30,000	30,000
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	(120,557)	(60,000)	-	-	-	-	-	180,557	-	-	-
Total Cash Receipts by Source	578,358	431,125	321,850	385,594	804,209	369,601	363,484	488,369	561,012	383,603	394,975	884,102	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	93,156	99,260	99,260	99,260	183,231	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	5,699	39,991	39,991	39,991	327,418	479,886	53,657	57,398
Interest paid	1,726	1,712	1,764	2,183	2,353	2,217	2,331	1,641	16,704	16,704	16,704	134,408	200,445	213,266	228,392
Bulk purchases - Electricity	160,175	169,447	163,363	85,797	87,416	84,925	77,836	86,686	87,847	97,001	114,167	35,340	1,250,000	1,630,000	1,887,992
Bulk purchases - Water & Sewer	35,885	21,701	29,016	32,836	30,391	34,620	31,103	38,164	35,861	33,191	29,364	237	352,367	376,827	436,326
Other materials	13,844	8,796	16,463	17,269	17,135	33,833	12,819	15,240	21,951	21,951	21,951	62,161	263,415	305,194	343,920
Contracted services	12,863	22,378	18,155	31,148	24,042	40,040	12,854	20,387	21,421	21,421	21,421	10,921	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	162	10,157	10,157	10,157	56,645	121,889	107,990	109,207
General expenses	68,138	44,302	39,643	43,055	59,789	63,534	32,839	57,495	47,668	47,668	47,668	20,222	572,021	741,357	939,427
Cash Payments by Type	380,296	360,529	361,377	303,395	311,713	385,436	267,350	318,630	380,860	387,344	400,683	830,583	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	52,658	57,733	57,733	57,733	64,191	692,791	811,963	866,225
Repayment of borrowing	800	534	481	528	624	1,596	516	696	2,917	2,917	2,917	20,475	35,000	33,200	31,900
Other Cash Flows/Payments	(79,531)	139,264	25,344	95,376	29,344	(154,356)	42,032	26,208	-	-	-	197,384	321,065	250,300	330,600
Total Cash Payments by Type	353,243	547,871	441,040	464,177	412,029	307,765	349,267	398,192	441,509	447,993	461,332	1,112,633	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	90,177	119,503	(64,390)	(66,357)	(228,531)	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	1,079,339	1,198,842	1,134,452	1,068,095	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	1,079,339	1,198,842	1,134,452	1,068,095	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) - M08 February

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		83,275	665,554	379,035	286,519	76%	568,524
Property rates - penalties & collection charges		—		—	—	—	—		—
Service charges - electricity revenue		—		—	—	—	—		—
Service charges - water revenue		589,873		61,607	414,769	393,268	21,501	5%	589,873
Service charges - sanitation revenue		143,043		17,513	137,708	95,367	42,342	44%	143,043
Service charges - refuse revenue		97,396		9,248	75,282	64,934	10,348	16%	97,396
Service charges - other		—		—	—	—	—		—
Rental of facilities and equipment		25,908		10,853	19,076	17,273	1,804	10%	25,908
Interest earned - external investments		33,221		1,712	13,791	22,148	(8,357)	-38%	33,221
Interest earned - outstanding debtors		122,943		10,679	76,730	81,966	(5,236)	-6%	122,943
Dividends received		—		19,533	156,267	—	156,267	#DIV/0!	—
Fines		5,568		460	5,767	3,712	2,054	55%	5,568
Licences and permits		843		26	297	562	(265)	-47%	843
Agency services		3,131		8,910	58,190	2,087	56,103	2688%	3,131
Transfers recognised - operational		654,372		—	468,673	436,270	32,403	7%	654,372
Other revenue		796,559		5,237	202,830	531,066	(328,235)	-62%	796,559
Gains on disposal of PPE		—		—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)	—	3,041,380	—	229,052	2,294,935	2,027,688	267,246	13%	3,041,380
Expenditure By Type									
Employee related costs		1,074,894		79,097	612,421	716,632	(104,210)	-15%	1,074,894
Remuneration of councillors		48,638		5,593	31,548	32,427	(879)	-3%	48,638
Debt impairment		135,837		11,320	90,558	90,562	(5)	0%	135,837
Depreciation & asset impairment		295,107		24,592	196,738	196,748	(10)	0%	295,107
Finance charges		185,391		11,253	92,819	123,600	(30,781)	-25%	185,391
Bulk purchases		352,367		39,124	253,095	234,923	18,172	8%	352,367
Other materials		220,753		15,676	92,881	147,176	(54,295)	-37%	220,753
Contracted services		191,424		5,346	90,687	127,622	(36,935)	-29%	191,424
Transfers and grants		121,571		197	1,079	81,051	(79,973)	-99%	121,571
Other expenditure		462,014		41,766	290,380	308,025	(17,644)	-6%	462,014
Loss on disposal of PPE		—		—	—	—	—		—
Total Expenditure	—	3,087,996	—	233,962	1,752,206	2,058,767	(306,560)	-15%	3,087,996
Surplus/(Deficit)	—	(46,615)	—	(4,910)	542,728	(31,078)	573,806	-1846%	(46,615)
Transfers recognised - capital		686,388		8,000	8,000	457,615	(449,615)	-98%	686,388
Contributions recognised - capital		—		—	—	—	—		—
Contributed assets		—		—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions	—	639,773	—	3,090	550,728	426,536	124,192	29%	639,773
Taxation		—		—	—	—	—		—
Surplus/(Deficit) after taxation	—	639,773	—	3,090	550,728	426,536	124,192	29%	639,773

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M08 February

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		141,111	1,410,487	1,644,079	(233,592)	-14%	2,465,995
Total Operating Revenue	—	2,465,995	—	141,111	1,410,487	1,644,079	(233,592)	-14%	2,465,995
Expenditure By Municipal Entity									
Centlec (SOC) Ltd		2,280,477		30,587	1,308,172	1,520,394	(212,222)	-14%	2,280,477
Total Operating Expenditure	—	2,280,477	—	30,587	1,308,172	1,520,394	(212,222)	-14%	2,280,477
Surplus/ (Deficit) for the yr/period	—	185,517	—	110,524	102,315	123,684	(445,813)	-360%	185,517
Capital Expenditure By Municipal Entity									
Centlec (SOC) Ltd		156,588		21,552	66,003	104,397	(38,394)	-37%	156,588
Total Capital Expenditure	—	156,588	—	21,552	66,003	104,397	(38,394)	-37%	156,588

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M08 February

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		75,438	401,257	577,326	176,068	30.5%	46.34%
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	–	401,257					

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

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	-	22,683	209,887	254,189	44,302	17.4%	536,477
Infrastructure - Road transport	-	71,281	-	120	29,027	47,523	18,497	38.9%	71,281
Roads, Pavements & Bridges	-	71,281	-	120	29,027	47,523	18,497	38.9%	71,281
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	126,845	-	1,621	42,547	84,567	42,020	49.7%	126,845
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	126,845	-	1,621	42,547	84,567	42,020	49.7%	126,845
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	131,388	-	7,302	50,602	87,597	36,994	42.2%	131,388
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	131,388	-	7,302	50,602	87,597	36,994	42.2%	131,388
Infrastructure - Sanitation	-	206,947	-	12,779	86,463	34,492	(51,971)	-150.7%	206,947
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	206,947	-	12,779	86,463	34,492	(51,971)	-150.7%	206,947
Infrastructure - Other	-	15	-	860	1,247	10	(1,237)	-12373.0%	15
Waste Management	-	-	-	421	808	-	(808)	#DIV/0!	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	15	-	440	440	10	(430)	-4295.5%	15
Community	-	24,600	-	3,493	17,939	16,401	(1,538)	-9.4%	24,600
Parks & gardens	-	5,000	-	1,602	1,602	3,334	1,731	51.9%	5,000
Sportsfields & stadia	-	12,000	-	-	874	8,000	7,126	89.1%	12,000
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	1,000	2,363	-	(2,363)	#DIV/0!	-
Libraries	-	-	-	23	134	-	(134)	#DIV/0!	-
Recreational facilities	-	5,600	-	803	10,948	3,734	(7,214)	-193.2%	5,600
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	2,000	-	64	2,019	1,333	(685)	-51.4%	2,000
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	645	2,608	-	(2,608)	#DIV/0!	-
Buildings	-	-	-	645	2,608	-	(2,608)	#DIV/0!	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	8,500	-	-	1,231	5,667	4,436	78.3%	8,500
Housing development	-	8,500	-	-	1,231	5,667	4,436	78.3%	8,500
Other	-	-	-	-	-	-	-	-	-
Other assets	-	129,804	-	10,485	37,670	86,540	48,871	56.5%	129,804
General vehicles	-	38,390	-	6,195	10,981	25,594	14,613	57.1%	38,390
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	1,441	-	-	449	961	512	53.3%	1,441
Computers - hardware/equipment	-	6,500	-	-	-	4,334	4,334	100.0%	6,500
Furniture and other office equipment	-	9,255	-	23	1,309	6,170	4,861	78.8%	9,255
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	53,835	-	3,583	22,275	35,892	13,617	37.9%	53,835
Other Buildings	-	20,384	-	-	-	13,590	13,590	100.0%	20,384
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	683	2,656	-	(2,656)	#DIV/0!	-
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	699,381	-	37,306	269,334	362,797	93,463	25.8%	699,381

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

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	-	18,056	108,748	91,198	(17,550)	-19.2%	136,790
Infrastructure - Road transport	-	39,196	-	7,837	42,741	26,132	(16,609)	-63.6%	39,196
Roads, Pavements & Bridges		39,196		7,837	42,741	26,132	(16,609)	-63.6%	39,196
Storm water		-		-	-	-	-		-
Infrastructure - Electricity	-	2,844	-	(145)	775	1,896	1,121	59.1%	2,844
Generation		-		-	-	-	-		-
Transmission & Reticulation		2,744		(145)	775	1,829	1,054	57.6%	2,744
Street Lighting		100		-	-	67	67	100.0%	100
Infrastructure - Water	-	47,000	-	10,079	46,226	31,335	(14,891)	-47.5%	47,000
Dams & Reservoirs		-		-	-	-	-		-
Water purification		-		-	-	-	-		-
Reticulation		47,000		10,079	46,226	31,335	(14,891)	-47.5%	47,000
Infrastructure - Sanitation	-	20,200	-	-	6,859	13,467	6,608	49.1%	20,200
Reticulation		-		-	-	-	-		-
Sewerage purification		20,200		-	6,859	13,467	6,608	49.1%	20,200
Infrastructure - Other	-	27,550	-	284	12,146	18,368	6,221	33.9%	27,550
Waste Management		13,550		2	2,761	9,034	6,273	69.4%	13,550
Transportation		14,000		282	9,386	9,334	(52)	-0.6%	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	-	20,076	23,175	19,880	(3,295)	-16.6%	29,818
General vehicles		478		-	-	319	319	100.0%	478
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		23,500		19,959	22,702	15,667	(7,034)	-44.9%	23,500
Computers - hardware/equipment		80		-	-	53	53	100.0%	80
Furniture and other office equipment		2,060		118	473	1,373	900	65.6%	2,060
Abattoirs		-		-	-	-	-		-
Markets		1,700		-	-	1,133	1,133	100.0%	1,700
Civic Land and Buildings		2,000		-	-	1,333	1,333	100.0%	2,000
Other Buildings		-		-	-	-	-		-
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		-		-	-	-	-		-
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming		-		-	-	-	-		-
Other		-		-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	-	166,608	-	38,132	131,923	111,077	(20,846)	-18.8%	166,608

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08
February

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	-	3,776	104,833	139,024	34,191	24.6%	208,526
Infrastructure - Road transport	-	64,831	-	7,050	34,281	43,223	8,942	20.7%	64,831
Roads, Pavements & Bridges		64,831		7,050	34,281	43,223	8,942	20.7%	64,831
Storm water		-		-	-	-	-		-
Infrastructure - Electricity	-	88,786	-	(7,830)	39,118	59,193	20,075	33.9%	88,786
Generation		-		-	-	-	-		-
Transmission & Reticulation		51,508		(7,999)	22,714	34,340	11,627	33.9%	51,508
Street Lighting		37,278		169	16,405	24,853	8,448	34.0%	37,278
Infrastructure - Water	-	35,485	-	3,506	24,614	23,658	(956)	-4.0%	35,485
Dams & Reservoirs		-		-	-	-	-		-
Water purification		-		-	-	-	-		-
Reticulation		35,485		3,506	24,614	23,658	(956)	-4.0%	35,485
Infrastructure - Sanitation	-	8,984	-	969	6,454	5,990	(464)	-7.7%	8,984
Reticulation		-		-	-	-	-		-
Sewerage purification		8,984		969	6,454	5,990	(464)	-7.7%	8,984
Infrastructure - Other	-	10,440	-	81	367	6,961	6,594	94.7%	10,440
Waste Management		9,548		1	136	6,365	6,229	97.9%	9,548
Transportation		893		-	61	595	534	89.7%	893
Gas		-		-	-	-	-		-
Other		-		81	169	-	(169)	#DIV/0!	-
Community	-	6,218	-	206	1,501	4,146	2,645	63.8%	6,218
Parks & gardens		1,314		120	852	876	24	2.8%	1,314
Sportsfields & stadia		186		-	26	124	98	79.3%	186
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		483		0	1	322	321	99.8%	483
Recreational facilities		2,399		86	623	1,599	976	61.1%	2,399
Fire, safety & emergency		24		-	-	16	16	100.0%	24
Security and policing		775		-	-	517	517	100.0%	775
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		1,037		-	-	691	691	100.0%	1,037
Social rental housing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Buildings		-		-	-	-	-		-
Other		-		-	-	-	-		-
Investment properties	-	568	-	14	228	379	151	39.9%	568
Housing development		-		-	-	-	-		-
Other		568		14	228	379	151	39.9%	568
Other assets	-	94,588	-	3,987	26,068	63,062	36,993	58.7%	94,588
General vehicles		52,802		2,130	13,893	35,203	21,310	60.5%	52,802
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		1,914		198	323	1,276	953	74.7%	1,914
Computers - hardware/equipment		1,715		-	-	1,143	1,143	100.0%	1,715
Furniture and other office equipment		11,218		205	4,412	7,479	3,068	41.0%	11,218
Abattoirs		-		-	-	-	-		-
Markets		690		16	156	460	303	66.0%	690
Civic Land and Buildings		24,726		1,307	5,781	16,484	10,703	64.9%	24,726
Other Buildings		1,355		124	573	903	330	36.6%	1,355
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		169		7	930	113	(817)	-724.5%	169
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming		-		-	-	-	-		-
Other		-		-	-	-	-		-
Total Repairs and Maintenance Expenditure	-	309,900	-	7,984	132,630	206,610	73,980	35.8%	309,900