

THE CITY MANAGER  
THE EXECUTIVE MAYOR

**MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD  
YEAR ENDED 31 JULY 2014 (MONTHLY BUDGET STATEMENT)**

**1. PURPOSE**

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

**2. STRATEGIC OBJECTIVE**

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

Section 71 of the MFMA requires that:

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

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

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

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

**3. REPORT FOR THE PERIOD ENDING 31 JULY 2014**

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

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

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

The SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source, excluding capital transfers and contributions, and expenditure by type. The actual revenue and expenditure for the period is **10.50%** (R660.889 million on the year target of **R524.444 million**) and **2.66%** (R157.504 million on the year target of **R493.670 million**) respectively, against a target of **8.33%**.

The summary report indicates the following:

**MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July**

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates		1,084,200		74,139	74,139	90,350	(16,211)	-18%	1,084,200
Property rates - penalties & collection charges		-				-	-		-
Service charges - electricity revenue		2,396,602		210,483	210,483	199,717	10,766	5%	2,396,602
Service charges - water revenue		677,958		45,098	45,098	56,496	(11,399)	-20%	677,958
Service charges - sanitation revenue		240,416		17,796	17,796	20,035	(2,239)	-11%	240,416
Service charges - refuse revenue		154,967		6,581	6,581	12,914	(6,333)	-49%	154,967
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		27,727		1,296	1,296	2,311	(1,014)	-44%	27,727
Interest earned - external investments		196,589		14,955	14,955	16,382	(1,428)	-9%	196,589
Interest earned - outstanding debtors		153,008		14,950	14,950	12,751	2,199	17%	153,008
Dividends received		-		-	-	-	-		-
Fines		12,665		894	894	1,055	(161)	-15%	12,665
Licences and permits		928		17	17	77	(60)	-78%	928
Agency services		3,722		-	-	310	(310)	-100%	3,722
Transfers recognised - operational		617,571		240,417	240,417	51,464	188,953	367%	617,571
Other revenue		725,984		34,265	34,265	60,499	(26,233)	-43%	725,984
Gains on disposal of PPE		990		-	-	82	(82)	-100%	990
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>6,293,327</b>	-	<b>660,889</b>	<b>660,889</b>	<b>524,444</b>	<b>136,446</b>	<b>26%</b>	<b>6,293,327</b>
<b>Expenditure By Type</b>									
Employee related costs		1,356,537		100,059	100,059	113,045	(12,986)	-11%	1,356,537
Remuneration of councillors		51,692		4,000	4,000	4,308	(308)	-7%	51,692
Debt impairment		214,628		17,886	17,886	17,886	0	0%	214,628
Depreciation & asset impairment		492,853		12,334	12,334	41,071	(28,737)	-70%	492,853
Finance charges		244,132		13,444	13,444	20,344	(6,901)	-34%	244,132
Bulk purchases		1,744,580		(38,497)	(38,497)	145,382	(183,878)	-126%	1,744,580
Other materials		419,268		3,094	3,094	34,939	(31,845)	-91%	419,268
Contracted services		350,130		4,783	4,783	29,178	(24,394)	-84%	350,130
Transfers and grants		161,255		2,087	2,087	13,438	(11,351)	-84%	161,255
Other expenditure		888,970		38,316	38,316	74,081	(35,765)	-48%	888,970
Loss on disposal of PPE		-		-	-	-	-		-
<b>Total Expenditure</b>	-	<b>5,924,047</b>	-	<b>157,504</b>	<b>157,504</b>	<b>493,670</b>	<b>(336,166)</b>	<b>-68%</b>	<b>5,924,047</b>
<b>Surplus/(Deficit)</b>	-	<b>369,280</b>	-	<b>503,385</b>	<b>503,385</b>	<b>30,773</b>	<b>472,612</b>	<b>0</b>	<b>369,280</b>
Transfers recognised - capital		756,633		-	-	63,053	(63,053)	(0)	756,633
Contributions recognised - capital		19,267		-	-	1,606	(1,606)	(0)	19,267
Contributed assets		-		-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>			<b>1,145,180</b>
Taxation		-		-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>			<b>1,145,180</b>
Attributable to minorities		-		-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>			<b>1,145,180</b>
Share of surplus/ (deficit) of associate		-		-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>			<b>1,145,180</b>

The major revenue variances against the approved budget are:

- Property rates – Unfavourable variance of R16.211 million for the month. The variance is mainly due to less property rates billed for the month than budgeted by R18.42 million and the incorrect debit of all the free basic services due to indigent beneficiaries to the revenue forgone line item by R2.21million. The incorrect handling of the FBS transactions will be corrected in the next reporting period;
- Electricity revenue – Favourable variance of R10.766 million due to more actual sales than budgeted, more electricity billed and sold for the month because of seasonal fluctuation (more electricity used during winter months);
- Water revenue - Unfavourable variance of R11.399 million due to a decrease in billing, less water billed and sold for the month because of seasonal fluctuation (less water used during winter months);
- Services charges – Sanitation revenue: Unfavourable variance of R2.239 million due to less sanitary fees billed than budgeted. The variance is mainly due to one missed billing cycle for the month and the incorrect charging of revenue forgone amount of R492,881.97, instead of debiting the FBS Sanitation account;
- Services charges – Refuse revenue: Unfavourable variance of R6.333 million due to less refuse fees billed than budgeted. The variance is mainly due to one missed billing cycle for the

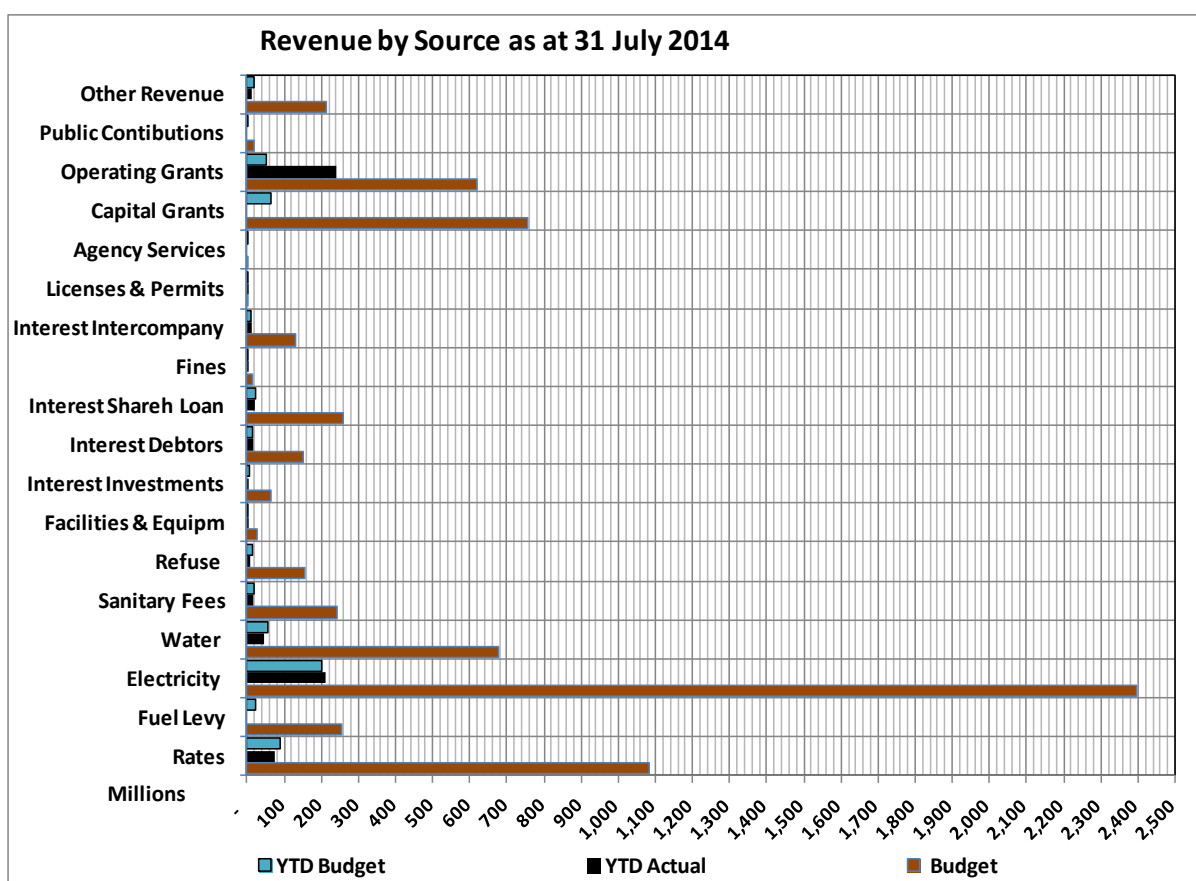
month and the incorrect charging of revenue forgone amount of R234,633.83, instead of debiting the FBS Refuse Removal account;

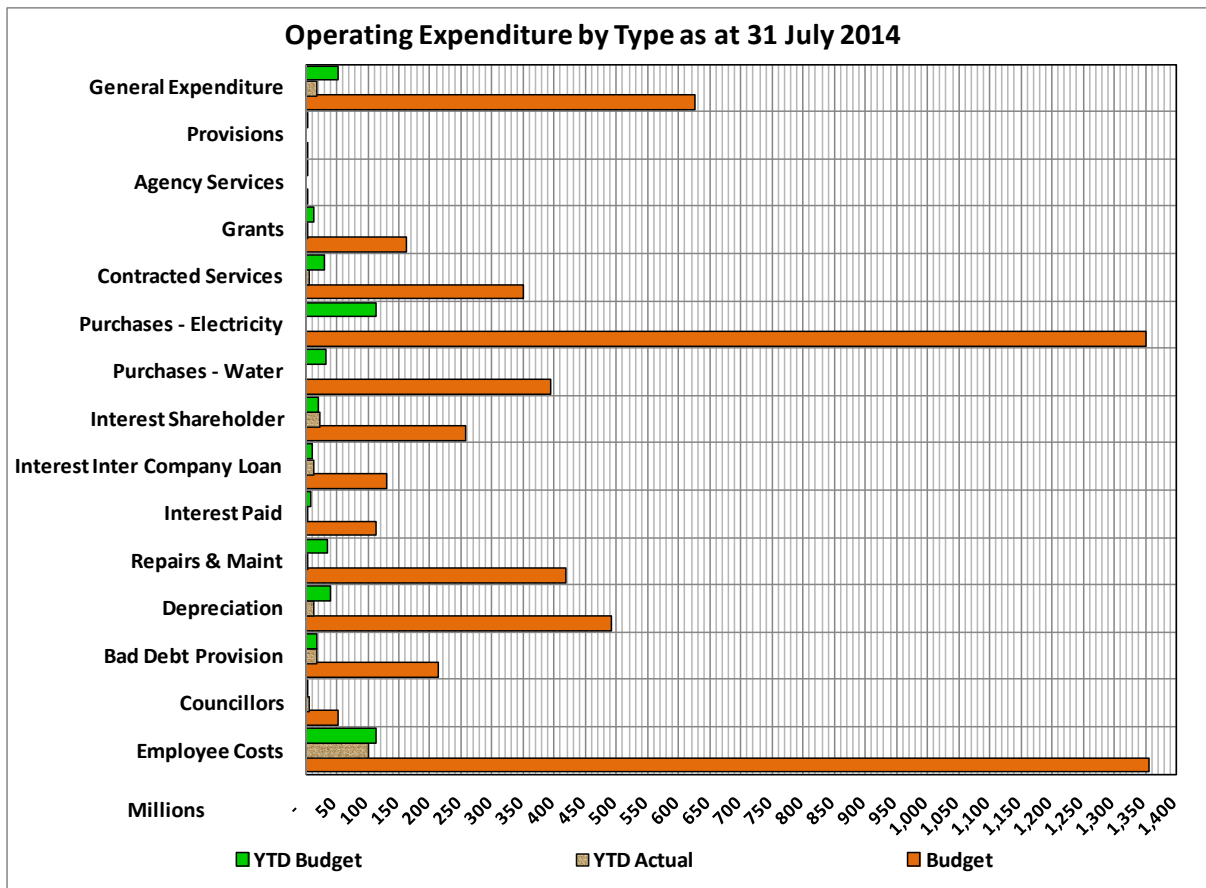
- Interest earned – External investments: Unfavourable variance of R1.428 million mainly due to lower investment balances;
- Interest earned –outstanding debtors: Favourable variance of R2.199 million due to the growing outstanding debtors balances;
- Government Grants and subsidies – Operating: R188.953 million favourable due to the equitable share received in advance;
- Other revenue (R26.233 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: R63.053 million unfavourable due the fact of non recognition of capital grants, slow spending and implementation of projects for the month.

The major operating expenditure variances against the approved budget are:

- Employee related costs – Favourable variance of R12.986 million due to unfilled vacancies;
- Debt impairment – On target;
- Depreciation – Favourable variance of R28.737 million due to the non-accrual of depreciation by the parent municipality;
- Finance charges – Favourable variance of R6.901 million, mainly due to non- accrual of finance leases and no interest on new loans (R368.518 million) as it has not be taken up yet;
- Bulk purchases – Favourable variance of R183.878 million, mainly due to non-accrual of July 2014 purchases for both water and electricity, as well as the reversal of June's Bloemwater account accrual not yet paid;
- Other materials (R31.845 million) favourable due to under-spending;
- Contracted services (R24.394 million) favourable due to under spending;
- Transfers and grants (R11.351 million) favourable mainly due to the non-accrual of grants and subsidies given for beneficiary indigents and free basic services above the prescribed threshold;
- Other expenditure (R35.765 million) favourable due to under spending, GRAP and non-cash issues only accounted for when finalising the annual financial statements.

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



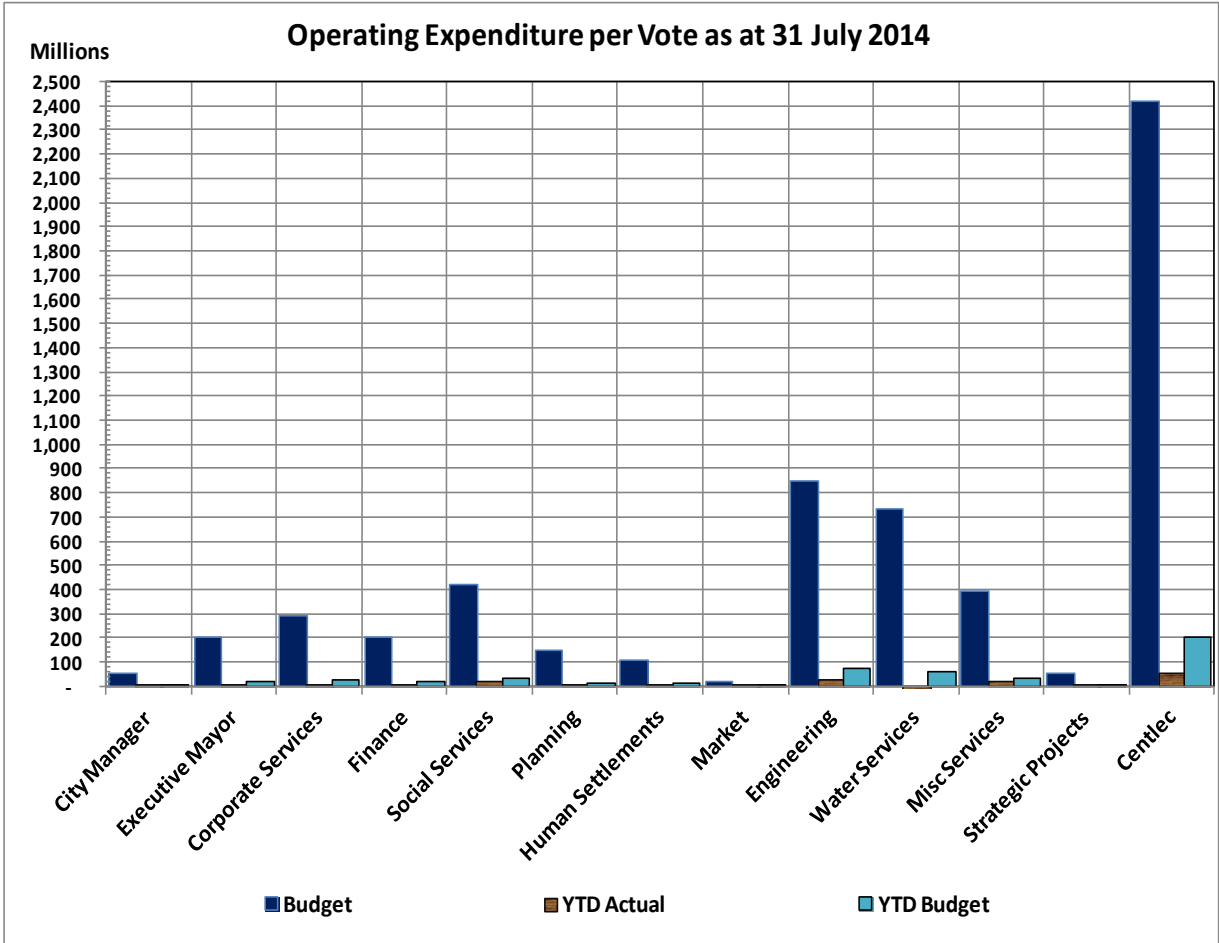
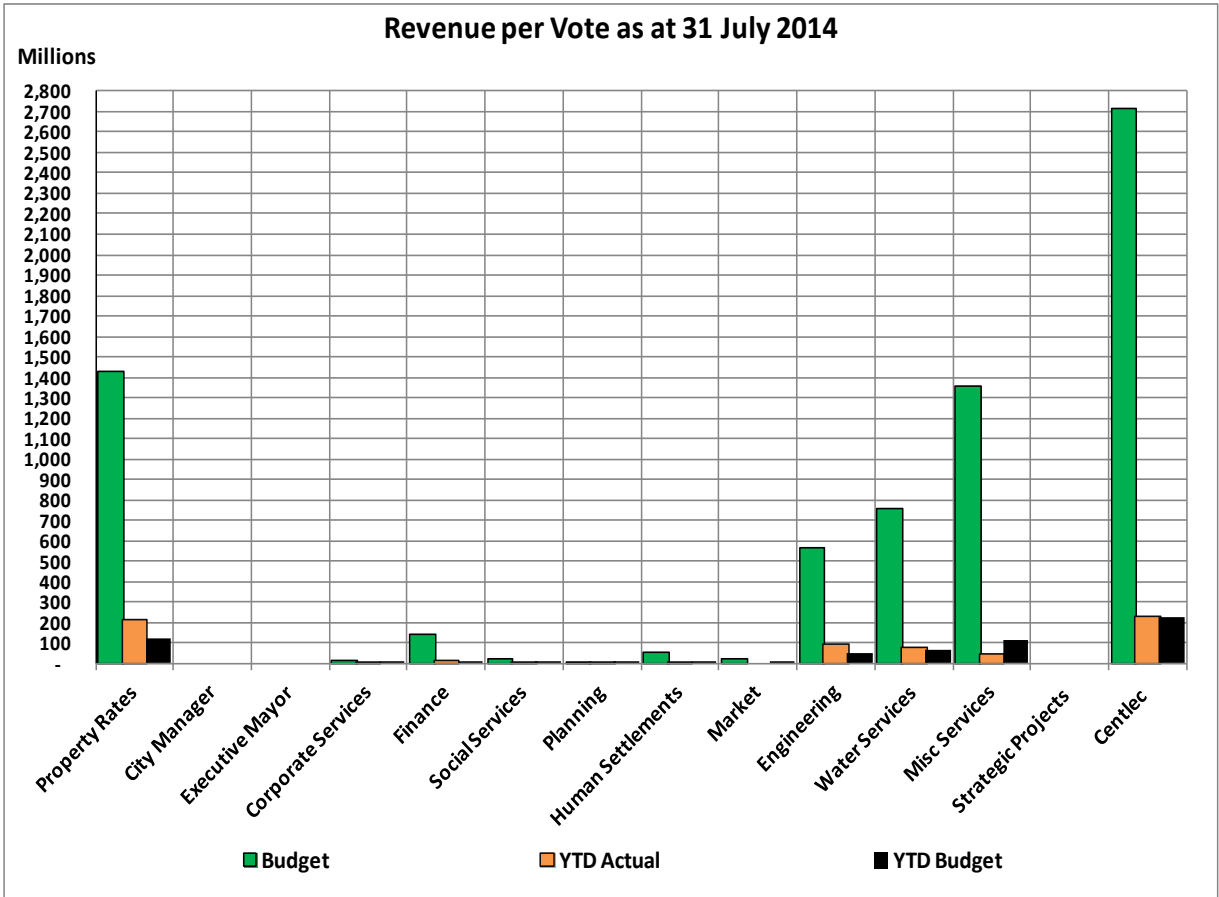


The table below shows the revenue and expenditure per vote:

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

Vote Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	12,470	-	301	301	1,039	(738)	-71.0%	12,470
Vote 4 - Finance	-	1,571,066	-	224,142	224,142	130,922	93,220	71.2%	1,571,066
Vote 5 - Social Services	-	16,290	-	1,821	1,821	1,358	464	34.1%	16,290
Vote 6 - Planning	-	6,523	-	446	446	544	(98)	-18.0%	6,523
Vote 7 - Human Settlement and Housing	-	53,650	-	1,107	1,107	4,471	(3,364)	-75.2%	53,650
Vote 8 - Fresh Produce Market	-	20,438	-	0	0	1,703	(1,703)	-100.0%	20,438
Vote 9 - Engineering Services	-	560,105	-	88,183	88,183	46,675	41,508	88.9%	560,105
Vote 10 - Water Services	-	756,656	-	75,759	75,759	63,055	12,705	20.1%	756,656
Vote 11 - Miscellaneous Services	-	1,355,324	-	41,430	41,430	112,944	(71,514)	-63.3%	1,355,324
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,716,705	-	227,700	227,700	226,392	1,308	0.6%	2,716,705
-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	-	<b>7,069,227</b>	-	<b>660,889</b>	<b>660,889</b>	<b>589,102</b>	<b>71,787</b>	<b>12.2%</b>	<b>7,069,227</b>
<b>Expenditure by Vote</b>									
Vote 1 - City Manager	-	55,855	-	3,130	3,130	4,655	(1,525)	-32.8%	55,855
Vote 2 - Executive Mayor	-	202,481	-	9,035	9,035	16,873	(7,839)	-46.5%	202,481
Vote 3 - Corporate Services	-	291,667	-	11,939	11,939	24,306	(12,366)	-50.9%	291,667
Vote 4 - Finance	-	236,561	-	7,502	7,502	19,713	(12,211)	-61.9%	236,561
Vote 5 - Social Services	-	417,650	-	22,691	22,691	34,804	(12,113)	-34.8%	417,650
Vote 6 - Planning	-	149,689	-	4,906	4,906	12,474	(7,568)	-60.7%	149,689
Vote 7 - Human Settlement and Housing	-	107,636	-	6,305	6,305	8,970	(2,665)	-29.7%	107,636
Vote 8 - Fresh Produce Market	-	20,084	-	629	629	1,674	(1,045)	-62.4%	20,084
Vote 9 - Engineering Services	-	847,680	-	30,380	30,380	70,640	(40,260)	-57.0%	847,680
Vote 10 - Water Services	-	734,135	-	(22,375)	(22,375)	61,178	(83,552)	-136.6%	734,135
Vote 11 - Miscellaneous Services	-	390,475	-	21,385	21,385	32,540	(11,154)	-34.3%	390,475
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	53,664	-	3,287	3,287	4,472	(1,185)	-26.5%	53,664
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,416,470	-	58,691	58,691	201,372	(142,682)	-70.9%	2,416,470
-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	-	<b>5,924,047</b>	-	<b>157,504</b>	<b>157,504</b>	<b>493,670</b>	<b>(336,166)</b>	<b>-68.1%</b>	<b>5,924,047</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>	<b>407,953</b>	<b>427.5%</b>	<b>1,145,180</b>

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



## Capital expenditure report (Annexure B – Table C5)

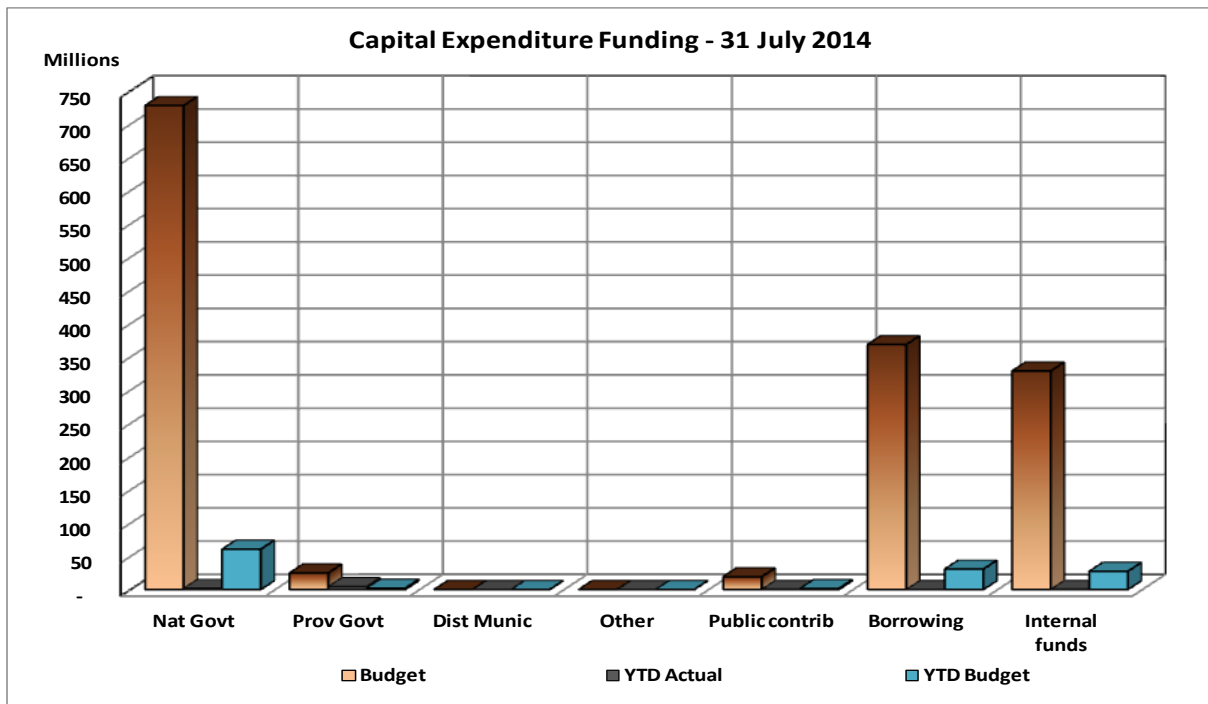
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury, and is categorised into major output 'type'. The actual spending for the period is **only 0.46% (R6.689 million)** on the year target of **R122.455 million**. For the month we have thus spent only **0.46%** of the approved budget, as against a target of **8.33%**. Serious efforts and plans should be made to accelerate the spending in the forthcoming months to reach at least 95% spending at the end of the financial year.

The summary report indicates the following:

### Summary Statement of Capital Expenditure - Financing

Description	Budget 2014/15 R'000	YTD Budget July 2014 R'000	YTD Actual July 2014 R'000	Variance YTD Fav/(Unfav) R'000
Capital Expenditure	1 469 463	122 455	6 689	(115 767)
<b>Capital Financing</b>				
National Government	727 924	60 660	1 827	(58 834)
Provincial Government	25 000	2 083	4 302	2 218
District Municipality	0	0	0	0
Other transfers and Grants	0	0	0	0
Public Contributions	19 267	1 606	275	(1 330)
Borrowing	368 518	30 710	45	(30 665)
Internally Generated Funds	328 754	27 396	240	(27 156)
<b>Financing Total</b>	<b>1 469 463</b>	<b>122 455</b>	<b>6 689</b>	<b>(115 767)</b>

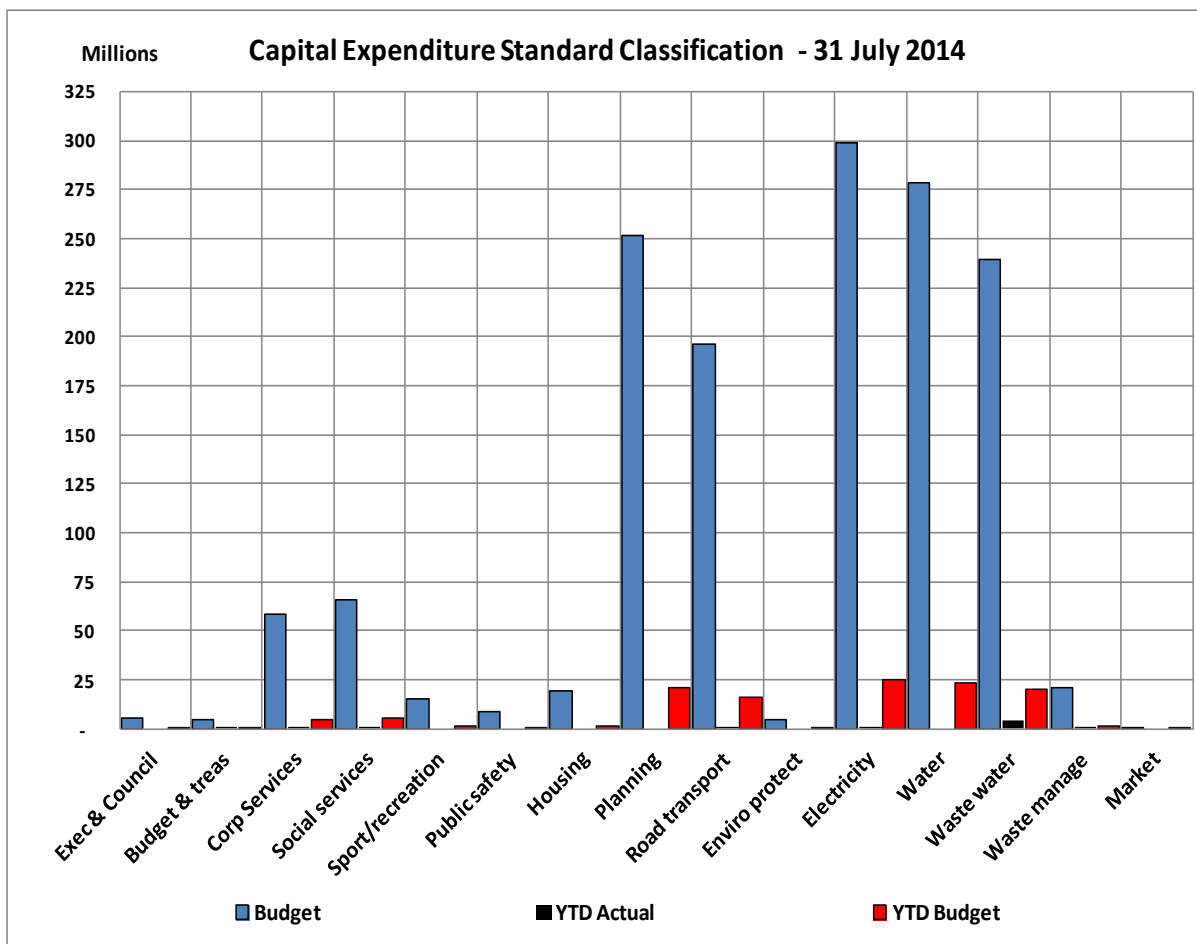
The following chart indicates the capital expenditure financing.



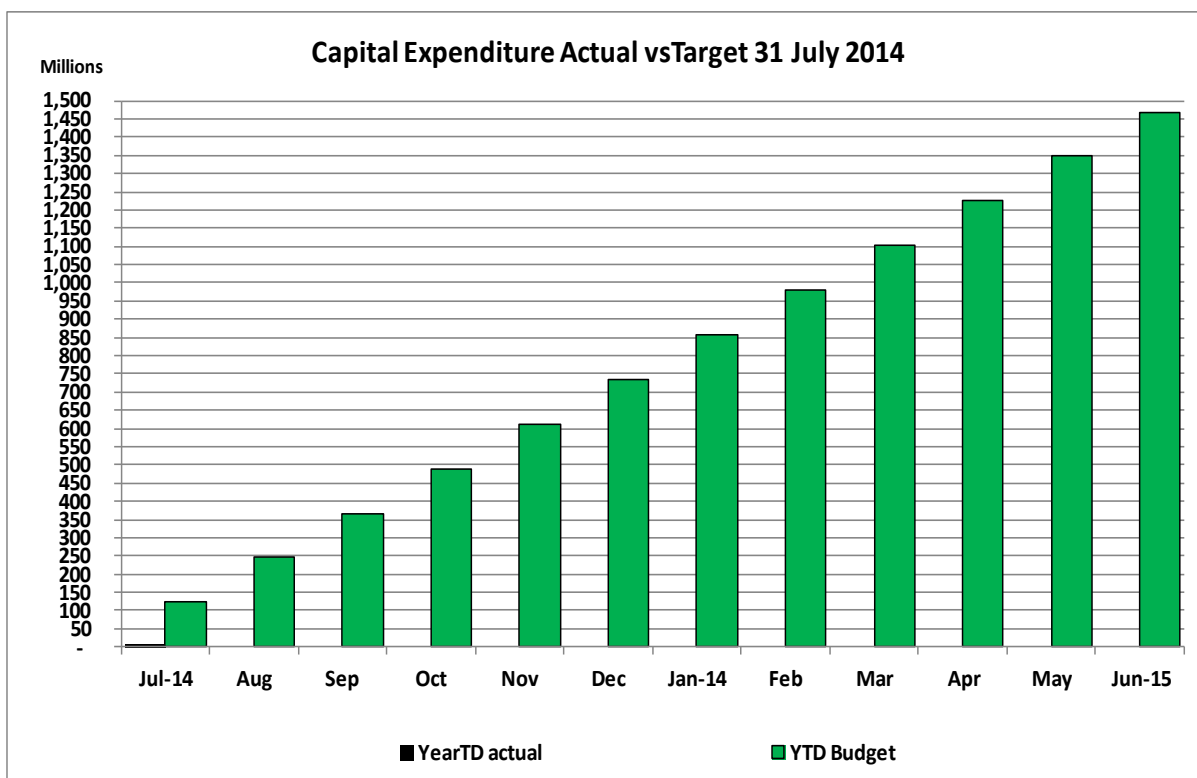
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

Economic and environmental services	(R37.557 million less than budget target)
Electricity	(R24.399 million less than budget target)
Waste water management	(R15.615 million less than budget target)
Waste management	(R1.1012 million less than budget target)
Water	(R23.227 million less than budget target)
Community and public safety	(R8.185 million less than budget target)
Governance and administration	(R5.714 million less than budget target)

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



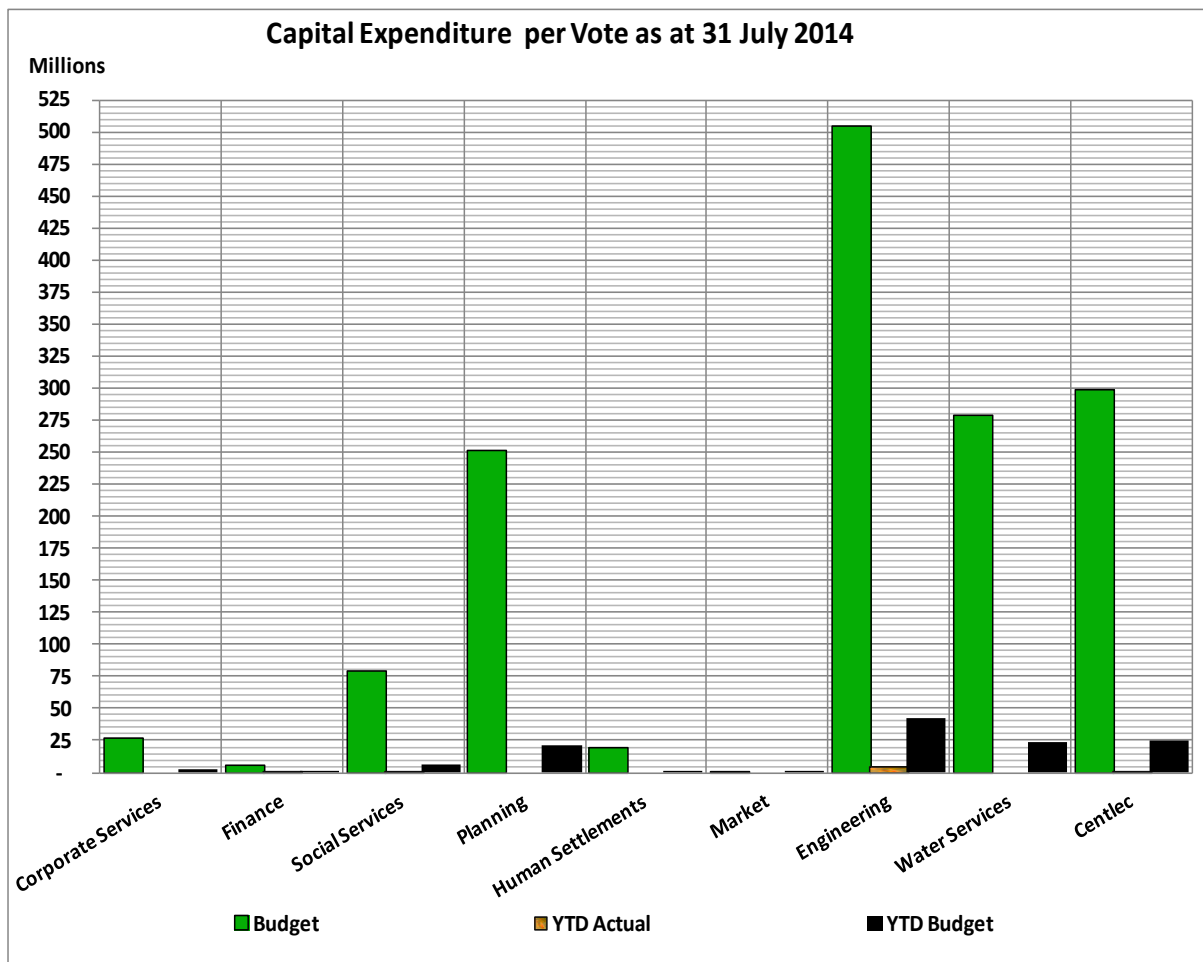
The following chart compares the year to date actual expenditure with the year to date approved budget (target).



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

Capital Expenditure per Vote	Budget	YTD Actual	YTD Budget	Percentage
Corporate Services	26,708,868	-	2,225,739	0.00%
Finance	5,075,000	356	422,917	0.01%
Social Services	79,259,160	908,153	6,604,930	1.15%
Planning	251,415,775	-	20,951,314	0.00%
Human Settlements	19,264,063	-	1,605,339	0.00%
Market	700,000	-	58,333	0.00%
Engineering	503,956,470	5,265,199	41,996,371	1.04%
Water Services	278,720,069	-	23,226,671	0.00%
Centlec	298,963,243	514,949	24,913,603	0.17%
	<b>1,469,462,648</b>	<b>6,688,657</b>	<b>122,455,216</b>	<b>0.46%</b>

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



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

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

The CFS report for the period financial ending 31 July 2014 indicates a closing balance (cash and cash equivalents) of R940.906 million (June 2014 – R633.255 million) which comprises of the following:

- Bank balance and cash R72.288 million (Mangaung)
- Bank balance and cash R10.577 million (Centlec)
- Bank balance and cash R2.598 million (Market)
- Investment deposits R361.587 million (Mangaung)
- Investment deposits R493.856 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 **R321.091 million**, resulting in a R71.945 million unfavourable variance, as compared to a year target of **R393.036 million**;
- Operating grants and subsidies show a year to date amount of **R240.417 million** compared to a year target of **R53.598 million** (**R186.819 million** favourable variance due to the equitable share received in advance – R238.917 million received) and
- Capital grants and subsidies show a year to date amount of **R209.406 million** compared to a year to date target of **R62.844 million** (**R146.562 million** favourable variance due to the Urban Settlements Development Grant received in advance – received R204.406 million).

With regard to payments:

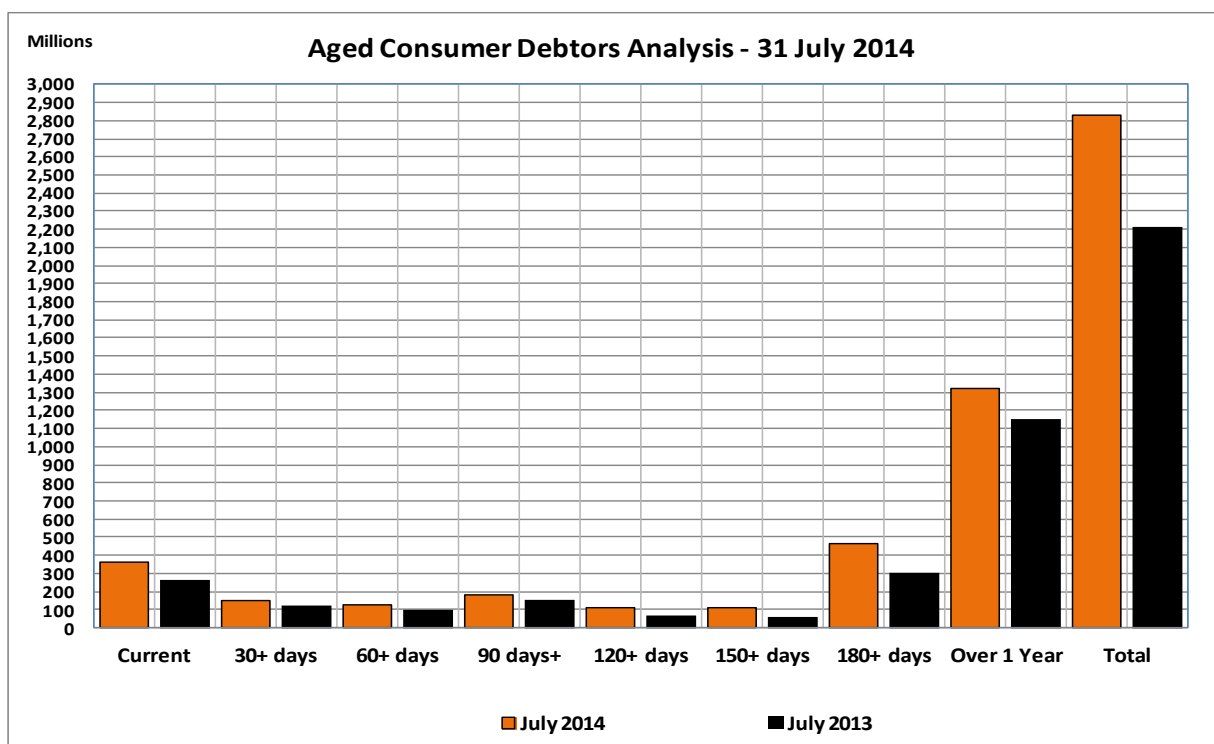
- Suppliers and employee payments indicate a year to date amount of **R272.815 million** (**R109.086 million** favourable variance) compared to a target of **R381.900 million** **mainly** due to the water and electricity accounts for July only payable in August 2014;
- Capital payments indicate a year to date amount of **R82.200 million** (**R25.624 million** favourable variance) compared to a target of **R107.824 million**.
- Increase in non-current investments – Centlec has made additional investments to the value of R108.146 million for a period longer than three months, which was not budgeted for.

#### Outstanding Debtors Report (Annexure B – Table SC3)

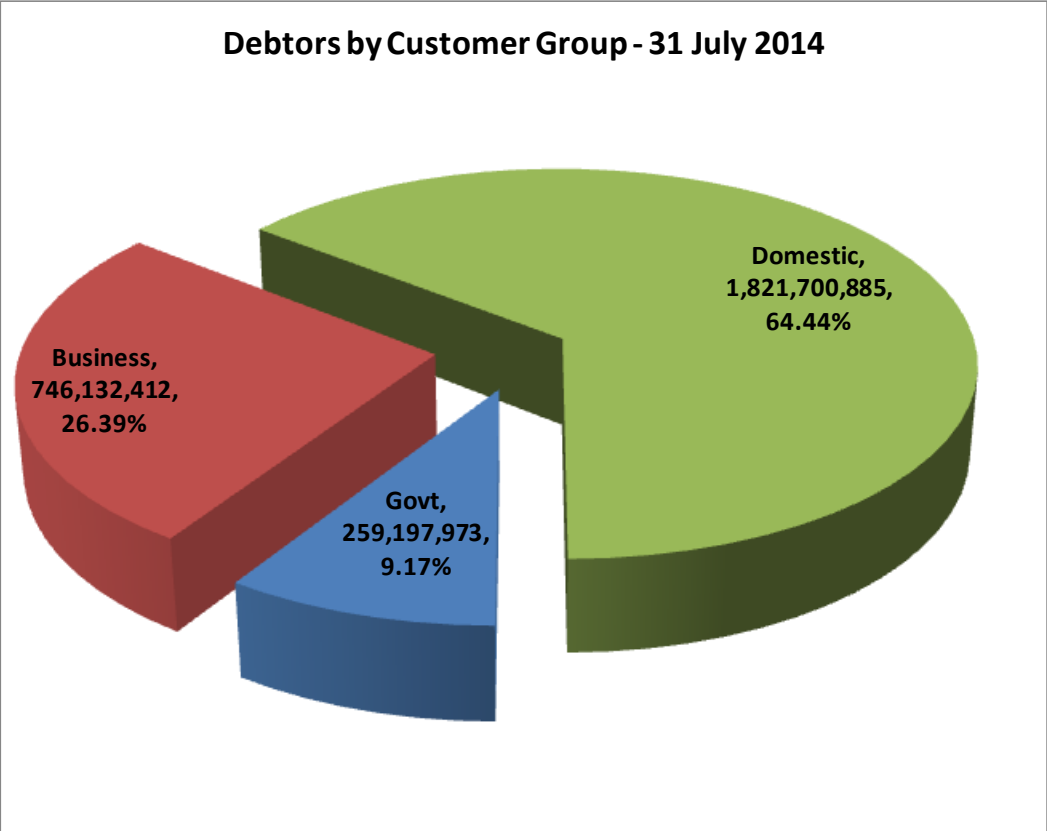
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The net debtors balance is **R2 827.031 million** (June 2014 – R2 695.116 million) after excluding R198.673 million (June 2014 – R188.591 million) for electricity owed to Centlec and R9.303 million (June 2014 – R8.703 million) for other departmental charges.

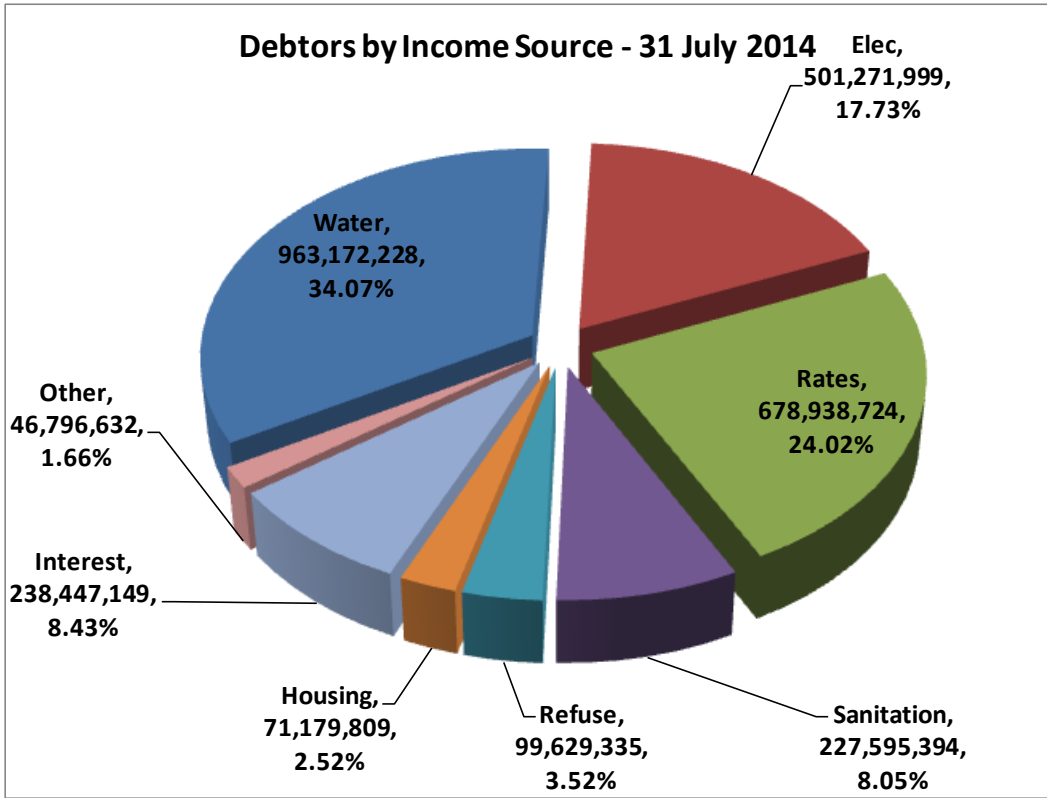
The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 352.034 million** (R1 196.249 million – July 2013) is outstanding in this category, with **R948.684 million** attributable to households, an increase of R41.749 million from the balance of R906.935 million in July 2013.



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



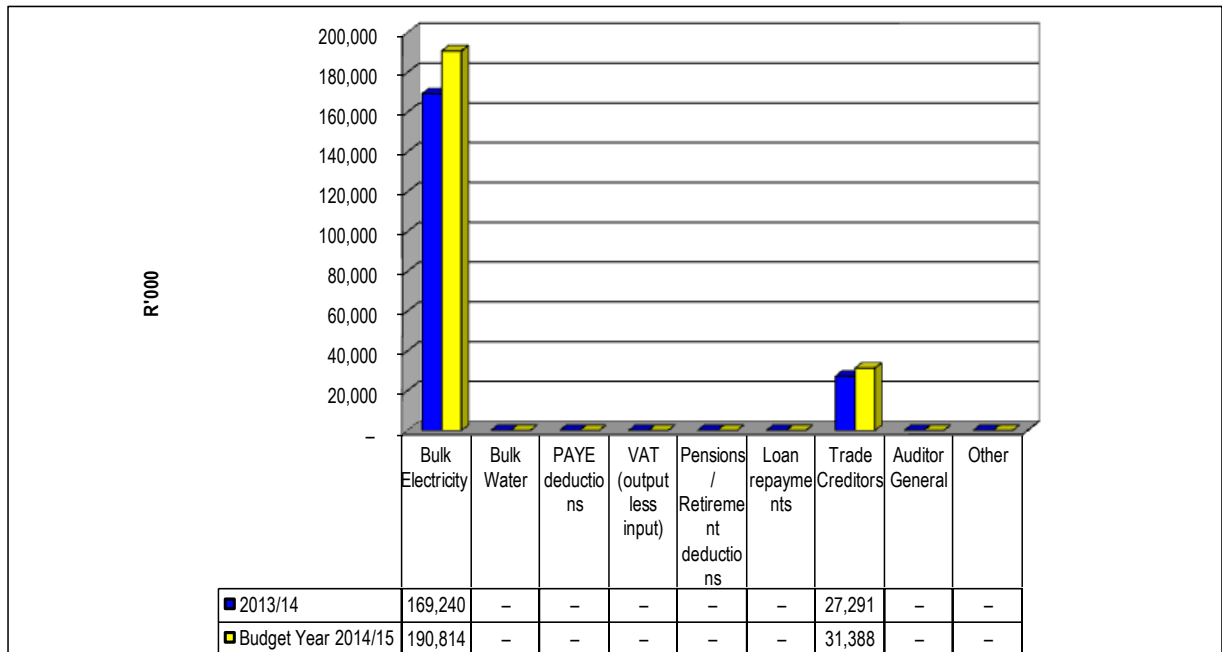
The following chart indicates the outstanding debtors by income source (excluding electricity owned to Centlec and other departmental charges as explained above).



#### Outstanding Creditors report (Annexure B – Table SC4)

The Creditors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by creditor type. The total trade creditors amounted to R222.202 million compared to an amount of R274.345 million in June 2014. The net decrease of R45.405 million is in trade creditors that decreased with R23.237 million, water that decreased with R50.973 million and electricity increased with R28.805 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 **R855.443** million as at 31 July 2014 against **R565.833** million at 30 June 2014.

## 4. FINANCIAL IMPLICATIONS

The preliminary report for the year ending 31 July 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 July 2014 the operating revenue (excluding capital grants) and expenditure actual represented **10.50%** and **2.66%**, respectively of the approved budget. The outcome reflects a variance of **2.17%** (favourable) and **6.16%** (favourable) respectively, when compared to the target of **8.33%**. However, considering the under collection of debtors, outstanding creditors, the under spending on capital projects and operating expenditure and the equitable share received in advance, expenditure has to be restrained, without neglecting service delivery, to ensure a positive cash flow.

The actual year to date capital expenditure until 31 July 2014 represents only **0.46%** when compared to a target of **8.33%**, a variance of **7.87%** for the period against the target.

## **5. KEY JULY 2014 PERFORMANCE (FINANCIAL) INDICATORS**

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

## **6. INTERDEPARTMENTAL AND CLUSTER IMPACT**

This report is prepared to achieve MFMA compliance.

## **7. COMMENTS OF THE HEAD: LEGAL SERVICES**

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

## **8. IMPLICATIONS**

- Human Resources  
Not applicable.

- Finances (budget and value for money)

This report is an overview of the financial results for the period ended 31 July 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**

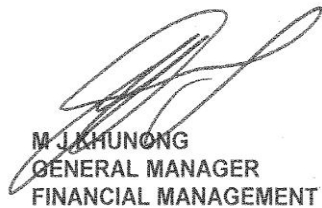
This report is in compliance of Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars.

## **RECOMMENDED**

That, in compliance with Section 71 of the MFMA:

1. The Accounting Officer submits to the Executive Mayor this preliminary statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the financial year ending 31 July 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: 2014/08/12

SUBMITTED BY:

  
E. M. MOHLAHLA  
CHIEF FINANCIAL OFFICER

DATE: 2014/8/12

City Manager's quality certification

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

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

Print name: S. M. MAZIBUKO

City Manager of the Mangaung Metropolitan Municipality

Signature: 

Date: 2014/08/13

## 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 July 2014 the reports were submitted on 13 August 2014. These reports are:

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

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

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

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

Section 87 is a requirement to report on the performance of municipal entities. A report has been received on 7 August 2014.

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

**MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT**

## General Information and Contact Information

<b>Main Tables</b>	<b>Consolidated Monthly Budget Statements</b>
Table C1-SUM	Summary
Table C2-FinPer SC	Financial Performance (standard classification)
Table C2C	Financial Performance (standard classification)
Table C3-Fin Per V	Financial Performance (revenue and expenditure by municipal vote)
Table C3C	Financial Performance (revenue and expenditure by municipal vote) - A
Table C4-FinPer RE	Financial Performance (revenue and expenditure)
Table C5-Capex	Capital Expenditure (municipal vote, standard classification and funding)
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Table C6-FinPos	Financial Position
Table C7-Cflow	Cash Flow

**Supporting Tables**

Table SC1	Material variance explanations
Table SC2	Monthly Budget Statement - Performance indicators
Table SC3	Monthly Budget Statement - Aged debtors
Table SC4	Monthly Budget Statement - aged creditors
Table SC5	Monthly Budget Statement - Investment portfolio
Table SC6	Monthly Budget Statement - Transfers and grant receipts
Table SC7	Monthly Budget Statement - Transfers and grant expenditure
Table SC8	Monthly Budget Statement - Councillor and staff benefits
Table SC9	Monthly Budget Statement - Actual and revised targets for cash receipts
Table SC10	Monthly Budget Statement - Parent Municipality Financial Performance (revenue and expenditure)
Table SC11	Monthly Budget Statement - Summary of municipal entities
Table SC12	Consolidated Monthly Budget Statement - Capital expenditure trend
Table SC13a	Consolidated Monthly Budget Statement - Capital expenditure on new assets by asset class
Table SC13b	Consolidated Monthly Budget Statement - Capital expenditure on renewal of existing assets by asset class
Table SC13c	Consolidated Monthly Budget Statement - Expenditure on repairs and maintenance by asset class



<b>MAN Mangaung - Contact Information</b>			
<b>A. GENERAL INFORMATION</b>			
<b>Municipality</b>	MAN Mangaung		
<b>Grade</b>	6		
<b>Province</b>	FS FREE STATE		
<b>Web Address</b>	mangaung.co.za		
<b>e-mail Address</b>			
<b>B. CONTACT INFORMATION</b>			
<b>Postal address:</b>			
P.O. Box	3704		
City / Town	Bloemfontein		
Postal Code	9300		
<b>Street address</b>			
Building	Bram Fischer Building		
Street No. & Name	5 De Villiers Street		
City / Town	Bloemfontein		
Postal Code	9301		
<b>General Contacts</b>			
Telephone number	051 405 8911		
Fax number	051 405 8101		
<b>C. POLITICAL LEADERSHIP</b>			
<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
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
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
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
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
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
<b>D. MANAGEMENT LEADERSHIP</b>			
<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
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
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
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
<b>Official responsible for submitting financial information</b>			
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		
<b>Official responsible for submitting financial information</b>			
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		
<b>Official responsible for submitting financial information</b>			
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 - M01 July**

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	1,084,200	-	74,139	74,139	90,350	(16,211)	-18%	1,084,200
Service charges	-	3,469,943	-	279,956	279,956	289,162	(9,205)	-3%	3,469,943
Investment revenue	-	196,589	-	14,955	14,955	16,382	(1,428)	-9%	196,589
Transfers recognised - operational	-	617,571	-	240,417	240,417	51,464	188,953	367%	617,571
Other own revenue	-	925,023	-	51,423	51,423	77,085	(25,663)	-33%	925,023
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>6,293,327</b>	-	<b>660,889</b>	<b>660,889</b>	<b>524,444</b>	<b>136,446</b>	<b>26%</b>	<b>6,293,327</b>
Employee costs	-	1,356,537	-	100,059	100,059	113,045	(12,986)	-11%	1,356,537
Remuneration of Councillors	-	51,692	-	4,000	4,000	4,308	(308)	-7%	51,692
Depreciation & asset impairment	-	492,853	-	12,334	12,334	41,071	(28,737)	-70%	492,853
Finance charges	-	244,132	-	13,444	13,444	20,344	(6,901)	-34%	244,132
Materials and bulk purchases	-	2,163,848	-	(35,403)	(35,403)	180,321	(215,724)	-120%	2,163,848
Transfers and grants	-	161,255	-	2,087	2,087	13,438	(11,351)	-84%	161,255
Other expenditure	-	1,453,729	-	60,984	60,984	121,144	(60,160)	-50%	1,453,729
<b>Total Expenditure</b>	-	<b>5,924,047</b>	-	<b>157,504</b>	<b>157,504</b>	<b>493,670</b>	<b>(336,166)</b>	<b>-68%</b>	<b>5,924,047</b>
<b>Surplus/(Deficit)</b>	-	<b>369,280</b>	-	<b>503,385</b>	<b>503,385</b>	<b>30,773</b>	<b>472,612</b>	<b>1536%</b>	<b>369,280</b>
Transfers recognised - capital	-	756,633	-	-	-	63,053	(63,053)	-100%	756,633
Contributions & Contributed assets	-	19,267	-	-	-	1,606	(1,606)	-100%	19,267
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>	<b>407,953</b>	<b>427%</b>	<b>1,145,180</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>	<b>407,953</b>	<b>427%</b>	<b>1,145,180</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>1,469,463</b>	-	<b>6,689</b>	<b>6,689</b>	<b>122,455</b>	<b>(115,767)</b>	<b>-95%</b>	<b>1,469,463</b>
Capital transfers recognised	-	752,924	-	6,129	6,129	62,744	(56,615)	-90%	752,924
Public contributions & donations	-	19,267	-	275	275	1,606	(1,330)	-83%	19,267
Borrowing	-	368,518	-	45	45	30,710	(30,665)	-100%	368,518
Internally generated funds	-	328,754	-	240	240	27,396	(27,156)	-99%	328,754
<b>Total sources of capital funds</b>	-	<b>1,469,463</b>	-	<b>6,689</b>	<b>6,689</b>	<b>122,455</b>	<b>(115,767)</b>	<b>-95%</b>	<b>1,469,463</b>
<b>Financial position</b>									
Total current assets	-	2,914,557	-		2,515,419				2,914,557
Total non current assets	-	11,878,644	-		12,047,797				11,878,644
Total current liabilities	-	1,436,171	-		843,937				1,436,171
Total non current liabilities	-	1,489,514	-		1,062,733				1,489,514
<b>Community wealth/Equity</b>	-	<b>11,867,516</b>	-		<b>12,656,546</b>				<b>11,867,516</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	1,430,977	-	498,376	498,376	119,248	(379,128)	-318%	1,430,977
Net cash from (used) investing	-	(1,292,898)	-	(190,346)	(190,346)	(107,741)	82,604	-77%	(1,292,898)
Net cash from (used) financing	-	306,082	-	(379)	(379)	25,507	25,886	101%	306,082
<b>Cash/cash equivalents at the month/year end</b>	-	<b>1,182,509</b>	-	<b>-</b>	<b>940,906</b>	<b>775,362</b>	<b>(165,545)</b>	<b>-21%</b>	<b>1,077,416</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	305,177	154,652	139,024	200,312	123,094	111,602	573,438	1,285,112	2,892,411
<b>Creditors Age Analysis</b>									
Total Creditors	220,590	1,165	-	448	-	-	-	-	222,202

**MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M01 July**

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Revenue - Standard</u></b>									
<i><b>Governance and administration</b></i>	-	<b>2,974,879</b>	-	<b>266,419</b>	<b>266,419</b>	<b>247,907</b>	18,513	7%	<b>2,974,879</b>
Executive and council	-	1,630	-	-	-	136	(136)	-100%	1,630
Budget and treasury office	-	2,924,760	-	265,572	265,572	243,730	21,842	9%	2,924,760
Corporate services	-	48,489	-	848	848	4,041	(3,193)	-79%	48,489
<i><b>Community and public safety</b></i>	-	<b>44,898</b>	-	<b>2,243</b>	<b>2,243</b>	<b>3,742</b>	(1,498)	-40%	<b>44,898</b>
Community and social services	-	5,431	-	565	565	453	112	25%	5,431
Sport and recreation	-	1,908	-	88	88	159	(71)	-45%	1,908
Public safety	-	21,679	-	1,047	1,047	1,807	(759)	-42%	21,679
Housing	-	15,538	-	542	542	1,295	(752)	-58%	15,538
Health	-	342	-	1	1	29	(28)	-97%	342
<i><b>Economic and environmental services</b></i>	-	<b>9,043</b>	-	<b>549</b>	<b>549</b>	<b>754</b>	(205)	-27%	<b>9,043</b>
Planning and development	-	6,523	-	446	446	544	(98)	-18%	6,523
Road transport	-	2,301	-	89	89	192	(103)	-53%	2,301
Environmental protection	-	220	-	14	14	18	(4)	-22%	220
<i><b>Trading services</b></i>	-	<b>4,019,562</b>	-	<b>391,643</b>	<b>391,643</b>	<b>334,963</b>	56,679	17%	<b>4,019,562</b>
Electricity	-	2,704,185	-	227,700	227,700	225,349	2,352	1%	2,704,185
Water	-	756,656	-	75,759	75,759	63,055	12,705	20%	756,656
Waste water management	-	310,789	-	44,863	44,863	25,899	18,964	73%	310,789
Waste management	-	247,932	-	43,320	43,320	20,661	22,659	110%	247,932
<i><b>Other</b></i>	-	<b>20,844</b>	-	<b>35</b>	<b>35</b>	<b>1,737</b>	(1,702)	-98%	<b>20,844</b>
<b>Total Revenue - Standard</b>	-	<b>7,069,227</b>	-	<b>660,889</b>	<b>660,889</b>	<b>589,102</b>	<b>71,787</b>	<b>12%</b>	<b>7,069,227</b>
<b><u>Expenditure - Standard</u></b>									
<i><b>Governance and administration</b></i>	-	<b>1,312,718</b>	-	<b>63,316</b>	<b>63,316</b>	<b>109,393</b>	(46,077)	-42%	<b>1,312,718</b>
Executive and council	-	347,602	-	16,379	16,379	28,967	(12,588)	-43%	347,602
Budget and treasury office	-	611,439	-	28,216	28,216	50,953	(22,737)	-45%	611,439
Corporate services	-	353,677	-	18,721	18,721	29,473	(10,752)	-36%	353,677
<i><b>Community and public safety</b></i>	-	<b>526,575</b>	-	<b>28,303</b>	<b>28,303</b>	<b>43,881</b>	(15,578)	-36%	<b>526,575</b>
Community and social services	-	165,777	-	6,392	6,392	13,815	(7,423)	-54%	165,777
Sport and recreation	-	46,350	-	1,100	1,100	3,863	(2,763)	-72%	46,350
Public safety	-	227,462	-	14,773	14,773	18,955	(4,182)	-22%	227,462
Housing	-	73,870	-	5,221	5,221	6,156	(935)	-15%	73,870
Health	-	13,116	-	818	818	1,093	(275)	-25%	13,116
<i><b>Economic and environmental services</b></i>	-	<b>481,315</b>	-	<b>11,759</b>	<b>11,759</b>	<b>40,110</b>	(28,351)	-71%	<b>481,315</b>
Planning and development	-	112,522	-	4,325	4,325	9,377	(5,051)	-54%	112,522
Road transport	-	339,466	-	6,097	6,097	28,289	(22,192)	-78%	339,466
Environmental protection	-	29,327	-	1,336	1,336	2,444	(1,108)	-45%	29,327
<i><b>Trading services</b></i>	-	<b>3,582,958</b>	-	<b>53,497</b>	<b>53,497</b>	<b>298,580</b>	(245,083)	-82%	<b>3,582,958</b>
Electricity	-	2,398,917	-	57,880	57,880	199,910	(142,029)	-71%	2,398,917
Water	-	734,135	-	(22,375)	(22,375)	61,178	(83,552)	-137%	734,135
Waste water management	-	254,722	-	10,019	10,019	21,227	(11,208)	-53%	254,722
Waste management	-	195,183	-	7,972	7,972	16,265	(8,294)	-51%	195,183
<i><b>Other</b></i>	-	<b>20,482</b>	-	<b>630</b>	<b>630</b>	<b>1,707</b>	(1,076)	-63%	<b>20,482</b>
<b>Total Expenditure - Standard</b>	-	<b>5,924,047</b>	-	<b>157,504</b>	<b>157,504</b>	<b>493,670</b>	<b>(336,166)</b>	<b>-68%</b>	<b>5,924,047</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>	<b>407,953</b>	<b>427%</b>	<b>1,145,180</b>

**MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M01 July**

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Standard</b>									
<b>Municipal governance and administration</b>	-	2,974,879	-	266,419	266,419	247,907	18,513	7%	2,974,879
Executive and council	-	1,630	-	-	-	136	(136)	(0)	1,630
Mayor and Council		1,630		-	-	136	(136)	(0)	1,630
Municipal Manager		-		-	-	-	-		-
Budget and treasury office		2,924,760		265,572	265,572	243,730	21,842	0	2,924,760
Corporate services	-	48,489	-	848	848	4,041	(3,193)	(0)	48,489
Human Resources		6,695		158	158	558	(400)	(0)	6,695
Information Technology		-		-	-	-	-		-
Property Services		38,111		565	565	3,176	(2,611)	(0)	38,111
Other Admin		3,683		125	125	307	(181)	(0)	3,683
<b>Community and public safety</b>	-	44,898	-	2,243	2,243	3,742	(1,498)	(0)	44,898
Community and social services	-	5,431	-	565	565	453	112	0	5,431
Libraries and Archives		317		17	17	26	(9)	(0)	317
Museums & Art Galleries etc		13		0	0	1	(1)	(0)	13
Community halls and Facilities		-		-	-	-	-		-
Cemeteries & Crematoriums		2,546		318	318	212	106	0	2,546
Child Care		-		-	-	-	-		-
Aged Care		-		-	-	-	-		-
Other Community		-		-	-	-	-		-
Other Social		2,555		229	229	213	16	0	2,555
Sport and recreation		1,908		88	88	159	(71)	(0)	1,908
Public safety	-	21,679	-	1,047	1,047	1,807	(759)	(0)	21,679
Police		8,440		1,023	1,023	703	320	0	8,440
Fire		718		24	24	60	(36)	(0)	718
Civil Defence		-		-	-	-	-		-
Street Lighting		12,520		-	-	1,043	(1,043)	(0)	12,520
Other		-		-	-	-	-		-
Housing		15,538		542	542	1,295	(752)	(0)	15,538
Health	-	342	-	1	1	29	(28)	(0)	342
Clinics		-		-	-	-	-		-
Ambulance		-		-	-	-	-		-
Other		342		1	1	29	(28)	(0)	342
<b>Economic and environmental services</b>	-	9,043	-	549	549	754	(205)	(0)	9,043
Planning and development	-	6,523	-	446	446	544	(98)	(0)	6,523
Economic Development/Planning		506		0	0	42	(42)	(0)	506
Town Planning/Building enforcement		6,017		446	446	501	(56)	(0)	6,017
Licensing & Regulation		-		-	-	-	-		-
Road transport	-	2,301	-	89	89	192	(103)	(0)	2,301
Roads		1,236		-	-	103	(103)	(0)	1,236
Public Buses		-		-	-	-	-		-
Parking Garages		1,065		89	89	89	0	0	1,065
Vehicle Licensing and Testing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Environmental protection	-	220	-	14	14	18	(4)	(0)	220
Pollution Control		-		-	-	-	-		-
Biodiversity & Landscape		-		-	-	-	-		-
Other		220		14	14	18	(4)	(0)	220
<b>Trading services</b>	-	4,019,562	-	391,643	391,643	334,963	56,679	0	4,019,562
Electricity	-	2,704,185	-	227,700	227,700	225,349	2,352	0	2,704,185
Electricity Distribution		2,704,185		227,700	227,700	225,349	2,352	0	2,704,185
Electricity Generation		-		-	-	-	-		-
Water	-	756,656	-	75,759	75,759	63,055	12,705	0	756,656
Water Distribution		756,656		75,759	75,759	63,055	12,705	0	756,656
Water Storage		-		-	-	-	-		-
Waste water management	-	310,789	-	44,863	44,863	25,899	18,964	0	310,789
Sewerage		310,789		44,863	44,863	25,899	18,964	0	310,789
Storm Water Management		-		-	-	-	-		-
Public Toilets		-		-	-	-	-		-
Waste management	-	247,932	-	43,320	43,320	20,661	22,659	0	247,932
Solid Waste		247,932		43,320	43,320	20,661	22,659	0	247,932
<b>Other</b>	-	20,844	-	35	35	1,737	(1,702)	(0)	20,844
Air Transport		406		35	35	34	1	0	406
Abattoirs		-		-	-	-	-		-
Tourism		-		-	-	-	-		-
Forestry		-		-	-	-	-		-
Markets		20,438		0	0	1,703	(1,703)	(0)	20,438
<b>Total Revenue - Standard</b>	-	7,069,227	-	660,889	660,889	589,102	71,787	0	7,069,227

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Expenditure - Standard</b>									
<b>Municipal governance and administration</b>	-	1,312,718	-	63,316	63,316	109,393	(46,077)	(0)	1,312,718
Executive and council	-	347,602	-	16,379	16,379	28,967	(12,588)	(0)	347,602
Mayor and Council		333,159		15,018	15,018	27,763	(12,745)	(0)	333,159
Municipal Manager		14,442		1,360	1,360	1,204	157	0	14,442
Budget and treasury office		611,439		28,216	28,216	50,953	(22,737)	(0)	611,439
Corporate services	-	353,677	-	18,721	18,721	29,473	(10,752)	(0)	353,677
Human Resources		54,853		3,973	3,973	4,571	(598)	(0)	54,853
Information Technology		90,127		3,314	3,314	7,511	(4,196)	(0)	90,127
Property Services		33,767		1,084	1,084	2,814	(1,730)	(0)	33,767
Other Admin		174,930		10,350	10,350	14,578	(4,227)	(0)	174,930
<b>Community and public safety</b>	-	526,575	-	28,303	28,303	43,881	(15,578)	(0)	526,575
Community and social services	-	165,777	-	6,392	6,392	13,815	(7,423)	(0)	165,777
Libraries and Archives		24,096		1,388	1,388	2,008	(620)	(0)	24,096
Museums & Art Galleries etc		2,122		87	87	177	(90)	(0)	2,122
Community halls and Facilities		-		-	-	-	-		-
Cemeteries & Crematoriums		25,592		906	906	2,133	(1,227)	(0)	25,592
Child Care		-		-	-	-	-		-
Aged Care		-		-	-	-	-		-
Other Community		-		-	-	-	-		-
Other Social		113,966		4,010	4,010	9,497	(5,487)	(0)	113,966
Sport and recreation		46,350		1,100	1,100	3,863	(2,763)	(0)	46,350
Public safety	-	227,462	-	14,773	14,773	18,955	(4,182)	(0)	227,462
Police		130,615		9,131	9,131	10,885	(1,754)	(0)	130,615
Fire		64,924		4,125	4,125	5,410	(1,285)	(0)	64,924
Civil Defence		-		-	-	-	-		-
Street Lighting		17,552		810	810	1,463	(652)	(0)	17,552
Other		14,371		707	707	1,198	(491)	(0)	14,371
Housing		73,870		5,221	5,221	6,156	(935)	(0)	73,870
Health	-	13,116	-	818	818	1,093	(275)	(0)	13,116
Clinics		-		-	-	-	-		-
Ambulance		-		-	-	-	-		-
Other		13,116		818	818	1,093	(275)	(0)	13,116
<b>Economic and environmental services</b>	-	481,315	-	11,759	11,759	40,110	(28,351)	(0)	481,315
Planning and development	-	112,522	-	4,325	4,325	9,377	(5,051)	(0)	112,522
Economic Development/Planning		61,904		2,175	2,175	5,159	(2,983)	(0)	61,904
Town Planning/Building enforcement		50,618		2,150	2,150	4,218	(2,068)	(0)	50,618
Licensing & Regulation		-		-	-	-	-		-
Road transport	-	339,466	-	6,097	6,097	28,289	(22,192)	(0)	339,466
Roads		337,604		6,035	6,035	28,134	(22,099)	(0)	337,604
Public Buses		-		-	-	-	-		-
Parking Garages		1,861		62	62	155	(93)	(0)	1,861
Vehicle Licensing and Testing		-		-	-	-	-		-
Other		-		-	-	-	-		-
Environmental protection	-	29,327	-	1,336	1,336	2,444	(1,108)	(0)	29,327
Pollution Control		-		-	-	-	-		-
Biodiversity & Landscape		-		-	-	-	-		-
Other		29,327		1,336	1,336	2,444	(1,108)	(0)	29,327
<b>Trading services</b>	-	3,582,958	-	53,497	53,497	298,580	(245,083)	(0)	3,582,958
Electricity	-	2,398,917	-	57,880	57,880	199,910	(142,029)	(0)	2,398,917
Electricity Distribution		2,390,285		57,273	57,273	199,190	(141,917)	(0)	2,390,285
Electricity Generation		8,632		607	607	719	(112)	(0)	8,632
Water	-	734,135	-	(22,375)	(22,375)	61,178	(83,552)	(0)	734,135
Water Distribution		734,135		(22,375)	(22,375)	61,178	(83,552)	(0)	734,135
Water Storage		-		-	-	-	-		-
Waste water management	-	254,722	-	10,019	10,019	21,227	(11,208)	(0)	254,722
Sewerage		254,722		10,019	10,019	21,227	(11,208)	(0)	254,722
Storm Water Management		-		-	-	-	-		-
Public Toilets		-		-	-	-	-		-
Waste management	-	195,183	-	7,972	7,972	16,265	(8,294)	(0)	195,183
Solid Waste		195,183		7,972	7,972	16,265	(8,294)	(0)	195,183
<b>Other</b>	-	20,482	-	630	630	1,707	(1,076)	(0)	20,482
Air Transport		398		2	2	33	(32)	(0)	398
Abattoirs		-		-	-	-	-		-
Tourism		-		-	-	-	-		-
Forestry		-		-	-	-	-		-
Markets		20,084		629	629	1,674	(1,045)	(0)	20,084
<b>Total Expenditure - Standard</b>	-	5,924,047	-	157,504	157,504	493,670	(336,166)	(0)	5,924,047
<b>Surplus/ (Deficit) for the year</b>	-	1,145,180	-	503,385	503,385	95,432	407,953	0	1,145,180

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

Vote Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	12,470	-	301	301	1,039	(738)	-71.0%	12,470
Vote 4 - Finance	-	1,571,066	-	224,142	224,142	130,922	93,220	71.2%	1,571,066
Vote 5 - Social Services	-	16,290	-	1,821	1,821	1,358	464	34.1%	16,290
Vote 6 - Planning	-	6,523	-	446	446	544	(98)	-18.0%	6,523
Vote 7 - Human Settlement and Housing	-	53,650	-	1,107	1,107	4,471	(3,364)	-75.2%	53,650
Vote 8 - Fresh Produce Market	-	20,438	-	0	0	1,703	(1,703)	-100.0%	20,438
Vote 9 - Engineering Services	-	560,105	-	88,183	88,183	46,675	41,508	88.9%	560,105
Vote 10 - Water Services	-	756,656	-	75,759	75,759	63,055	12,705	20.1%	756,656
Vote 11 - Miscellaneous Services	-	1,355,324	-	41,430	41,430	112,944	(71,514)	-63.3%	1,355,324
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,716,705	-	227,700	227,700	226,392	1,308	0.6%	2,716,705
-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	-	<b>7,069,227</b>	-	<b>660,889</b>	<b>660,889</b>	<b>589,102</b>	<b>71,787</b>	<b>12.2%</b>	<b>7,069,227</b>
<b>Expenditure by Vote</b>									
Vote 1 - City Manager	-	55,855	-	3,130	3,130	4,655	(1,525)	-32.8%	55,855
Vote 2 - Executive Mayor	-	202,481	-	9,035	9,035	16,873	(7,839)	-46.5%	202,481
Vote 3 - Corporate Services	-	291,667	-	11,939	11,939	24,306	(12,366)	-50.9%	291,667
Vote 4 - Finance	-	236,561	-	7,502	7,502	19,713	(12,211)	-61.9%	236,561
Vote 5 - Social Services	-	417,650	-	22,691	22,691	34,804	(12,113)	-34.8%	417,650
Vote 6 - Planning	-	149,689	-	4,906	4,906	12,474	(7,568)	-60.7%	149,689
Vote 7 - Human Settlement and Housing	-	107,636	-	6,305	6,305	8,970	(2,665)	-29.7%	107,636
Vote 8 - Fresh Produce Market	-	20,084	-	629	629	1,674	(1,045)	-62.4%	20,084
Vote 9 - Engineering Services	-	847,680	-	30,380	30,380	70,640	(40,260)	-57.0%	847,680
Vote 10 - Water Services	-	734,135	-	(22,375)	(22,375)	61,178	(83,552)	-136.6%	734,135
Vote 11 - Miscellaneous Services	-	390,475	-	21,385	21,385	32,540	(11,154)	-34.3%	390,475
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	53,664	-	3,287	3,287	4,472	(1,185)	-26.5%	53,664
Vote 14 - Electricity - Centlec (Soc) Ltd	-	2,416,470	-	58,691	58,691	201,372	(142,682)	-70.9%	2,416,470
-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	-	<b>5,924,047</b>	-	<b>157,504</b>	<b>157,504</b>	<b>493,670</b>	<b>(336,166)</b>	<b>-68.1%</b>	<b>5,924,047</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>	<b>407,953</b>	<b>427.5%</b>	<b>1,145,180</b>

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 Ju

Vote Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue by Vote</b>									
<b>Vote 1 - City Manager</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Executive Mayor</b>	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker	-	-	-	-	-	-	-	-	-
2.2 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
2.3 - Office of the Councils Whip	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>	-	12,470	-	301	301	1,039	(738)	-71%	12,470
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Development	-	4,961	-	158	158	413	(255)	-62%	4,961
3.3 - Human Resource Management	-	2,067	-	-	-	172	(172)	-100%	2,067
3.4 - Labour Relations	-	-	-	-	-	-	-	-	-
3.5 - Communications and Legal Services	-	-	-	-	-	-	-	-	-
3.6 - Facilities Management	-	5,443	-	-	-	454	(454)	-100%	5,443
3.7 - Safety and Loss Control	-	-	-	143	143	-	143	#DIV/0!	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Finance</b>	-	1,571,066	-	224,142	224,142	130,922	93,220	71%	1,571,066
4.1 - Property Rates	-	1,430,846	-	211,352	211,352	119,237	92,115	77%	1,430,846
4.2 - Chief Financial Officer	-	1,630	-	-	-	136	(136)	-100%	1,630
4.3 - Accounting and Compliance	-	-	-	-	-	-	-	-	-
4.4 - Financial Support	-	-	-	-	-	-	-	-	-
4.5 - Budget and Treasury	-	1,255	-	0	0	105	(105)	-100%	1,255
4.6 - Supply Chain Management	-	1,698	-	277	277	142	136	96%	1,698
4.7 - Revenue Management	-	135,636	-	12,512	12,512	11,303	1,209	11%	135,636
4.8 - Asset Management	-	-	-	-	-	-	-	-	-
<b>Vote 5 - Social Services</b>	-	16,290	-	1,821	1,821	1,358	464	34%	16,290
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Education and Library Services	-	-	-	-	-	-	-	-	-
5.3 - Social Development	-	560	-	103	103	47	56	121%	560
5.4 - Environmental Health Services	-	-	-	-	-	-	-	-	-
5.5 - Emergency Management Services	-	718	-	24	24	60	(36)	-60%	718
5.6 - Traffic and Law Enforcement (Public Safety)	-	9,505	-	1,112	1,112	792	320	40%	9,505
5.7 - Parks and Cemeteries	-	5,507	-	582	582	459	123	27%	5,507
5.8 - Disaster Management	-	-	-	-	-	-	-	-	-
<b>Vote 6 - Planning</b>	-	6,523	-	446	446	544	(98)	-18%	6,523
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	-	-	-	-	-	-	-	-
6.3 - Land Use Control	-	506	-	0	0	42	(42)	-100%	506
6.4 - Architectural and Survey Services	-	172	-	5	5	14	(9)	-63%	172
6.5 - Geographic Information Services	-	5,845	-	440	440	487	(47)	-10%	5,845
6.6 - Environmental Management	-	-	-	-	-	-	-	-	-
6.7 - Economic Development	-	-	-	-	-	-	-	-	-
<b>Vote 7 - Human Settlement and Housing</b>	-	53,650	-	1,107	1,107	4,471	(3,364)	-75%	53,650
7.1 - Head	-	-	-	0	0	-	0	#DIV/0!	-
7.2 - Rental and Social Housing	-	6,200	-	542	542	517	26	5%	6,200
7.3 - Land Development and Property Management	-	38,111	-	565	565	3,176	(2,611)	-82%	38,111
7.4 - Implementation Support	-	9,338	-	-	-	778	(778)	-100%	9,338
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	-	-	-	-	-	-	-	-	-
<b>Vote 8 - Fresh Produce Market</b>	-	20,438	-	0	0	1,703	(1,703)	-100%	20,438
8.1 - Administration	-	17,494	-	-	-	1,458	(1,458)	-100%	17,494
8.2 - Business Operations	-	2,944	-	0	0	245	(245)	-100%	2,944
<b>Vote 9 - Engineering Services</b>	-	560,105	-	88,183	88,183	46,675	41,508	89%	560,105
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	148	-	-	-	12	(12)	-100%	148
9.3 - Roads and Stormwater	-	1,236	-	-	-	103	(103)	-100%	1,236
9.4 - Solid Waste Management	-	247,932	-	43,320	43,320	20,661	22,659	110%	247,932
9.5 - Water and Sanitation	-	310,789	-	44,863	44,863	25,899	18,964	73%	310,789
<b>Vote 10 - Water Services</b>	-	756,656	-	75,759	75,759	63,055	12,705	20%	756,656
10.1 - Water	-	756,656	-	75,759	75,759	63,055	12,705	20%	756,656
<b>Vote 11 - Miscellaneous Services</b>	-	1,355,324	-	41,430	41,430	112,944	(71,514)	-63%	1,355,324
11.1 - Transfers, Grants and Miscellaneous	-	1,355,324	-	41,430	41,430	112,944	(71,514)	-63%	1,355,324
<b>Vote 12 - Regional Operations</b>	-	-	-	-	-	-	-	-	-
<b>Vote 13 - Strategic Projects and Service Delivery</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Vote 14 - Electricity - Centlec (Soc) Ltd</b>	-	2,716,705	-	227,700	227,700	226,392	1,308	1%	2,716,705
14.1 - Board of Directors	-	-	-	-	-	-	-	-	-
14.2 - Company Secretary	-	-	-	-	-	-	-	-	-
14.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
14.4 - Finance	-	2,678,322	-	227,325	227,325	223,193	4,131	2%	2,678,322
14.5 - Corporate Services	-	-	-	340	340	-	340	#DIV/0!	-
14.6 - Engineering	-	-	-	-	-	-	-	-	-
14.7 - Customer Services	-	7,860	-	36	36	655	(619)	-95%	7,860
14.8 - Design and Development	-	18,003	-	-	-	1,500	(1,500)	-100%	18,003
14.9 - Distribution	-	-	-	-	-	-	-	-	-
14.10 - Street Lights	-	12,520	-	-	-	1,043	(1,043)	-100%	12,520
<b>Total Revenue by Vote</b>	-	7,069,227	-	660,889	660,889	589,102	71,787	12%	7,069,227

<b>Expenditure by Vote</b>									
<b>Vote 1 - City Manager</b>	-	<b>55,855</b>	-	<b>3,130</b>	<b>3,130</b>	<b>4,655</b>	(1,525)	-33%	<b>55,855</b>
1.1 - Office of the City Manager		14,442		1,360	1,360	1,204	157	13%	14,442
1.2 - Deputy Executive Director Operations		12,829		496	496	1,069	(573)	-54%	12,829
1.3 - Information Technology and Management		-		-	-	-	-		-
1.4 - Committee Services		-		-	-	-	-		-
1.5 - Deputy Executive Director Performance		11,682		399	399	973	(574)	-59%	11,682
1.6 - Risk Management and anti-Fraud & Corruption		8,112		479	479	676	(197)	-29%	8,112
1.7 - Internal Audit		8,790		395	395	733	(337)	-46%	8,790
1.8 - Institutional Compliance		-		-	-	-	-		-
<b>Vote 2 - Executive Mayor</b>	-	<b>202,481</b>	-	<b>9,035</b>	<b>9,035</b>	<b>16,873</b>	(7,839)	-46%	<b>202,481</b>
2.1 - Office of the Speaker		111,061		5,188	5,188	9,255	(4,067)	-44%	111,061
2.2 - Office of the Executive Mayor		81,796		3,287	3,287	6,816	(3,530)	-52%	81,796
2.3 - Office of the Councils Whip		9,624		560	560	802	(242)	-30%	9,624
<b>Vote 3 - Corporate Services</b>	-	<b>291,667</b>	-	<b>11,939</b>	<b>11,939</b>	<b>24,306</b>	(12,366)	-51%	<b>291,667</b>
3.1 - Head		7,320		116	116	610	(494)	-81%	7,320
3.2 - Human Resource Development		16,039		1,014	1,014	1,337	(323)	-24%	16,039
3.3 - Human Resource Management		31,550		2,259	2,259	2,629	(370)	-14%	31,550
3.4 - Labour Relations		7,554		703	703	629	74	12%	7,554
3.5 - Communications and Legal Services		10,379		666	666	865	(199)	-23%	10,379
3.6 - Facilities Management		105,513		2,379	2,379	8,793	(6,414)	-73%	105,513
3.7 - Safety and Loss Control		2,680		143	143	223	(81)	-36%	2,680
3.8 - Committee Services		20,504		1,346	1,346	1,709	(362)	-21%	20,504
3.9 - Information Technology and Management		90,127		3,314	3,314	7,511	(4,196)	-56%	90,127
<b>Vote 4 - Finance</b>	-	<b>236,561</b>	-	<b>7,502</b>	<b>7,502</b>	<b>19,713</b>	(12,211)	-62%	<b>236,561</b>
4.1 - Property Rates		32,494		1,165	1,165	2,708	(1,543)	-57%	32,494
4.2 - Chief Financial Officer		15,597		671	671	1,300	(628)	-48%	15,597
4.3 - Accounting and Compliance		4,489		254	254	374	(120)	-32%	4,489
4.4 - Financial Support		2,064		139	139	172	(33)	-19%	2,064
4.5 - Budget and Treasury		7,924		467	467	660	(193)	-29%	7,924
4.6 - Supply Chain Management		23,300		1,188	1,188	1,942	(754)	-39%	23,300
4.7 - Revenue Management		138,677		3,271	3,271	11,556	(8,285)	-72%	138,677
4.8 - Asset Management		12,015		347	347	1,001	(654)	-65%	12,015
<b>Vote 5 - Social Services</b>	-	<b>417,650</b>	-	<b>22,691</b>	<b>22,691</b>	<b>34,804</b>	(12,113)	-35%	<b>417,650</b>
5.1 - Administration		6,681		364	364	557	(192)	-35%	6,681
5.2 - Education and Library Services		-		-	-	-	-		-
5.3 - Social Development		65,314		3,604	3,604	5,443	(1,839)	-34%	65,314
5.4 - Environmental Health Services		-		-	-	-	-		-
5.5 - Emergency Management Services		64,924		4,125	4,125	5,410	(1,285)	-24%	64,924
5.6 - Traffic and Law Enforcement (Public Safety)		132,476		9,193	9,193	11,040	(1,847)	-17%	132,476
5.7 - Parks and Cemeteries		133,885		4,698	4,698	11,157	(6,459)	-58%	133,885
5.8 - Disaster Management		14,371		707	707	1,198	(491)	-41%	14,371
<b>Vote 6 - Planning</b>	-	<b>149,689</b>	-	<b>4,906</b>	<b>4,906</b>	<b>12,474</b>	(7,568)	-61%	<b>149,689</b>
6.1 - Administration and Finance		27,394		331	331	2,283	(1,952)	-86%	27,394
6.2 - Town and Regional Planning		18,273		586	586	1,523	(937)	-62%	18,273
6.3 - Land Use Control		24,512		1,146	1,146	2,043	(897)	-44%	24,512
6.4 - Architectural and Survey Services		5,518		254	254	460	(206)	-45%	5,518
6.5 - Geographic Information Services		2,314		165	165	193	(28)	-15%	2,314
6.6 - Environmental Management		9,774		250	250	815	(565)	-69%	9,774
6.7 - Economic Development		61,904		2,175	2,175	5,159	(2,983)	-58%	61,904
<b>Vote 7 - Human Settlement and Housing</b>	-	<b>107,636</b>	-	<b>6,305</b>	<b>6,305</b>	<b>8,970</b>	(2,665)	-30%	<b>107,636</b>
7.1 - Head		28,568		1,798	1,798	2,381	(583)	-24%	28,568
7.2 - Rental and Social Housing		10,314		906	906	859	47	5%	10,314
7.3 - Land Development and Property Management		33,767		1,084	1,084	2,814	(1,730)	-61%	33,767
7.4 - Implementation Support		8,201		236	236	683	(447)	-65%	8,201
7.5 - BNG Property Management		748		115	115	62	53	85%	748
7.6 - Informal Settlements		26,039		2,165	2,165	2,170	(5)	0%	26,039
7.7 - Housing		-		-	-	-	-		-
<b>Vote 8 - Fresh Produce Market</b>	-	<b>20,084</b>	-	<b>629</b>	<b>629</b>	<b>1,674</b>	(1,045)	-62%	<b>20,084</b>
8.1 - Administration		5,089		271	271	424	(154)	-36%	5,089
8.2 - Business Operations		14,995		358	358	1,250	(891)	-71%	14,995
<b>Vote 9 - Engineering Services</b>	-	<b>847,680</b>	-	<b>30,380</b>	<b>30,380</b>	<b>70,640</b>	(40,260)	-57%	<b>847,680</b>
9.1 - Head		4,952		359	359	413	(54)	-13%	4,952
9.2 - Fleet Services and Engineering Support		55,218		5,995	5,995	4,601	1,394	30%	55,218
9.3 - Roads and Stormwater		337,604		6,035	6,035	28,134	(22,099)	-79%	337,604
9.4 - Solid Waste Management		195,183		7,972	7,972	16,265	(8,294)	-51%	195,183
9.5 - Water and Sanitation		254,722		10,019	10,019	21,227	(11,208)	-53%	254,722
<b>Vote 10 - Water Services</b>	-	<b>734,135</b>	-	<b>(22,375)</b>	<b>(22,375)</b>	<b>61,178</b>	(83,552)	-137%	<b>734,135</b>
10.1 - Water		734,135		(22,375)	(22,375)	61,178	(83,552)	-137%	734,135
<b>Vote 11 - Miscellaneous Services</b>	-	<b>390,475</b>	-	<b>21,385</b>	<b>21,385</b>	<b>32,540</b>	(11,154)	-34%	<b>390,475</b>
11.1 - Transfers, Grants and Miscellaneous		390,475		21,385	21,385	32,540	(11,154)	-34%	390,475
<b>Vote 12 - Regional Operations</b>	-	<b>-</b>	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Vote 13 - Strategic Projects and Service Delivery</b>	-	<b>53,664</b>	-	<b>3,287</b>	<b>3,287</b>	<b>4,472</b>	(1,185)	-27%	<b>53,664</b>
13.1 - Head		7,199		591	591	600	(9)	-2%	7,199
13.2 - Strategic Projects		10,119		1,191	1,191	843	348	41%	10,119
13.3 - City Services, Monitoring and Evaluation		2,915		-	-	243	(243)	-100%	2,915
13.4 - Regional Centre Bloemfontein		18,100		530	530	1,508	(978)	-65%	18,100
13.5 - Regional Centre Botshabelo		11,719		715	715	977	(261)	-27%	11,719
13.6 - Regional Centre Thaba Nchu		3,612		260	260	301	(42)	-14%	3,612
<b>Vote 14 - Electricity - Centlec (Soc) Ltd</b>	-	<b>2,416,470</b>	-	<b>58,691</b>	<b>58,691</b>	<b>201,372</b>	(142,682)	-71%	<b>2,416,470</b>
14.1 - Board of Directors		2,753		141	141	229	(89)	-39%	2,753
14.2 - Company Secretary		3,688		83	83	307	(224)	-73%	3,688
14.3 - Chief Executive Officer		48,538		2,970	2,970	4,045	(1,075)	-27%	48,538
14.4 - Finance		595,389		39,927	39,927	49,616	(9,689)	-20%	595,389
14.5 - Corporate Services		68,108		2,536	2,536	5,676	(3,139)	-55%	68,108
14.6 - Engineering		14,233		692	692	1,186	(494)	-42%	14,233
14.7 - Customer Services		106,803		3,896	3,896	8,900	(5,005)	-56%	106,803
14.8 - Design and Development		42,910		554	554	3,576	(3,022)	-85%	42,910
14.9 - Distribution		1,516,495		7,081	7,081	126,375	(119,293)	-94%	1,516,495
14.10 - Street Lights		17,552		810	810	1,463	(652)	-45%	17,552
<b>Total Expenditure by Vote</b>	-	<b>5,924,047</b>	-	<b>157,504</b>	<b>157,504</b>	<b>493,670</b>	<b>(336,166)</b>	<b>(0)</b>	<b>5,924,047</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>	<b>407,953</b>	<b>0</b>	<b>1,145,180</b>



**MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July**

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates		1,084,200		74,139	74,139	90,350	(16,211)	-18%	1,084,200
Property rates - penalties & collection charges		-				-	-		-
Service charges - electricity revenue		2,396,602		210,483	210,483	199,717	10,766	5%	2,396,602
Service charges - water revenue		677,958		45,098	45,098	56,496	(11,399)	-20%	677,958
Service charges - sanitation revenue		240,416		17,796	17,796	20,035	(2,239)	-11%	240,416
Service charges - refuse revenue		154,967		6,581	6,581	12,914	(6,333)	-49%	154,967
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		27,727		1,296	1,296	2,311	(1,014)	-44%	27,727
Interest earned - external investments		196,589		14,955	14,955	16,382	(1,428)	-9%	196,589
Interest earned - outstanding debtors		153,008		14,950	14,950	12,751	2,199	17%	153,008
Dividends received		-		-	-	-	-		-
Fines		12,665		894	894	1,055	(161)	-15%	12,665
Licences and permits		928		17	17	77	(60)	-78%	928
Agency services		3,722		-	-	310	(310)	-100%	3,722
Transfers recognised - operational		617,571		240,417	240,417	51,464	188,953	367%	617,571
Other revenue		725,984		34,265	34,265	60,499	(26,233)	-43%	725,984
Gains on disposal of PPE		990		-	-	82	(82)	-100%	990
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>6,293,327</b>	-	<b>660,889</b>	<b>660,889</b>	<b>524,444</b>	<b>136,446</b>	<b>26%</b>	<b>6,293,327</b>
<b>Expenditure By Type</b>									
Employee related costs		1,356,537		100,059	100,059	113,045	(12,986)	-11%	1,356,537
Remuneration of councillors		51,692		4,000	4,000	4,308	(308)	-7%	51,692
Debt impairment		214,628		17,886	17,886	17,886	0	0%	214,628
Depreciation & asset impairment		492,853		12,334	12,334	41,071	(28,737)	-70%	492,853
Finance charges		244,132		13,444	13,444	20,344	(6,901)	-34%	244,132
Bulk purchases		1,744,580		(38,497)	(38,497)	145,382	(183,878)	-126%	1,744,580
Other materials		419,268		3,094	3,094	34,939	(31,845)	-91%	419,268
Contracted services		350,130		4,783	4,783	29,178	(24,394)	-84%	350,130
Transfers and grants		161,255		2,087	2,087	13,438	(11,351)	-84%	161,255
Other expenditure		888,970		38,316	38,316	74,081	(35,765)	-48%	888,970
Loss on disposal of PPE		-		-	-	-	-		-
<b>Total Expenditure</b>	-	<b>5,924,047</b>	-	<b>157,504</b>	<b>157,504</b>	<b>493,670</b>	<b>(336,166)</b>	<b>-68%</b>	<b>5,924,047</b>
<b>Surplus/(Deficit)</b>	-	<b>369,280</b>	-	<b>503,385</b>	<b>503,385</b>	<b>30,773</b>	<b>472,612</b>	<b>0</b>	<b>369,280</b>
Transfers recognised - capital		756,633		-	-	63,053	(63,053)	(0)	756,633
Contributions recognised - capital		19,267		-	-	1,606	(1,606)	(0)	19,267
Contributed assets		-		-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>			<b>1,145,180</b>
Taxation		-		-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>			<b>1,145,180</b>
Attributable to minorities		-		-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>			<b>1,145,180</b>
Share of surplus/ (deficit) of associate		-		-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	-	<b>1,145,180</b>	-	<b>503,385</b>	<b>503,385</b>	<b>95,432</b>			<b>1,145,180</b>

**MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M01 July)**

Vote Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Multi-Year expenditure appropriation</u></b>									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	19,354	-	-	-	1,613	(1,613)	-100%	19,354
Vote 4 - Finance	-	2,075	-	0	0	173	(173)	-100%	2,075
Vote 5 - Social Services	-	56,807	-	908	908	4,734	(3,826)	-81%	56,807
Vote 6 - Planning	-	175,192	-	-	-	14,599	(14,599)	-100%	175,192
Vote 7 - Human Settlement and Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Fresh Produce Market	-	500	-	-	-	42	(42)	-100%	500
Vote 9 - Engineering Services	-	300,071	-	919	919	25,006	(24,087)	-96%	300,071
Vote 10 - Water Services	-	274,720	-	-	-	22,893	(22,893)	-100%	274,720
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	5,400	-	-	-	450	(450)	-100%	5,400
Vote 14 - Electricity - Centlec (Soc) Ltd	-	244,563	-	515	515	20,380	(19,865)	-97%	244,563
-	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	-	<b>1,078,683</b>	-	<b>2,342</b>	<b>2,342</b>	<b>89,890</b>	<b>(87,548)</b>	<b>-97%</b>	<b>1,078,683</b>
<b><u>Single Year expenditure appropriation</u></b>									
Vote 1 - City Manager	-	-	-	-	-	-	-	-	-
Vote 2 - Executive Mayor	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	7,355	-	-	-	613	(613)	-100%	7,355
Vote 4 - Finance	-	3,000	-	-	-	250	(250)	-100%	3,000
Vote 5 - Social Services	-	22,452	-	-	-	1,871	(1,871)	-100%	22,452
Vote 6 - Planning	-	76,224	-	-	-	6,352	(6,352)	-100%	76,224
Vote 7 - Human Settlement and Housing	-	19,264	-	-	-	1,605	(1,605)	-100%	19,264
Vote 8 - Fresh Produce Market	-	200	-	-	-	17	(17)	-100%	200
Vote 9 - Engineering Services	-	203,885	-	4,347	4,347	16,990	(12,644)	-74%	203,885
Vote 10 - Water Services	-	4,000	-	-	-	333	(333)	-100%	4,000
Vote 11 - Miscellaneous Services	-	-	-	-	-	-	-	-	-
Vote 12 - Regional Operations	-	-	-	-	-	-	-	-	-
Vote 13 - Strategic Projects and Service Delivery Regulation	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity - Centlec (Soc) Ltd	-	54,400	-	-	-	4,533	(4,533)	-100%	54,400
-	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	-	<b>390,780</b>	-	<b>4,347</b>	<b>4,347</b>	<b>32,565</b>	<b>(28,218)</b>	<b>-87%</b>	<b>390,780</b>
<b>Total Capital Expenditure</b>	-	<b>1,469,463</b>	-	<b>6,689</b>	<b>6,689</b>	<b>122,455</b>	<b>(115,767)</b>	<b>-95%</b>	<b>1,469,463</b>
<b><u>Capital Expenditure - Standard Classification</u></b>									
<b><i>Governance and administration</i></b>	-	<b>69,113</b>	-	<b>45</b>	<b>45</b>	<b>5,759</b>	<b>(5,714)</b>	<b>-99%</b>	<b>69,113</b>
Executive and council	-	5,400	-	-	-	450	(450)	-100%	5,400
Budget and treasury office	-	5,075	-	0	0	423	(423)	-100%	5,075
Corporate services	-	58,638	-	45	45	4,886	(4,842)	-99%	58,638
<b><i>Community and public safety</i></b>	-	<b>109,112</b>	-	<b>908</b>	<b>908</b>	<b>9,093</b>	<b>(8,185)</b>	<b>-90%</b>	<b>109,112</b>
Community and social services	-	65,481	-	908	908	5,457	(4,549)	-83%	65,481
Sport and recreation	-	15,209	-	-	-	1,267	(1,267)	-100%	15,209
Public safety	-	8,778	-	-	-	731	(731)	-100%	8,778
Housing	-	19,264	-	-	-	1,605	(1,605)	-100%	19,264
Health	-	380	-	-	-	32	(32)	-100%	380
<b><i>Economic and environmental services</i></b>	-	<b>452,702</b>	-	<b>169</b>	<b>169</b>	<b>37,725</b>	<b>(37,557)</b>	<b>-100%</b>	<b>452,702</b>
Planning and development	-	251,416	-	-	-	20,951	(20,951)	-100%	251,416
Road transport	-	196,287	-	169	169	16,357	(16,189)	-99%	196,287
Environmental protection	-	5,000	-	-	-	417	(417)	-100%	5,000
<b><i>Trading services</i></b>	-	<b>837,835</b>	-	<b>5,567</b>	<b>5,567</b>	<b>69,820</b>	<b>(64,253)</b>	<b>-92%</b>	<b>837,835</b>
Electricity	-	298,963	-	515	515	24,914	(24,399)	-98%	298,963
Water	-	278,720	-	-	-	23,227	(23,227)	-100%	278,720
Waste water management	-	239,002	-	4,302	4,302	19,917	(15,615)	-78%	239,002
Waste management	-	21,150	-	750	750	1,762	(1,012)	-57%	21,150
<b><i>Other</i></b>	-	<b>700</b>	-	<b>-</b>	<b>-</b>	<b>58</b>	<b>(58)</b>	<b>-100%</b>	<b>700</b>
<b>Total Capital Expenditure - Standard Classification</b>	-	<b>1,469,463</b>	-	<b>6,689</b>	<b>6,689</b>	<b>122,455</b>	<b>(115,767)</b>	<b>-95%</b>	<b>1,469,463</b>
<b><u>Funded by:</u></b>									
National Government	-	727,924	-	1,827	1,827	60,660	(58,834)	-97%	727,924
Provincial Government	-	25,000	-	4,302	4,302	2,083	2,218	106%	25,000
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	-	<b>752,924</b>	-	<b>6,129</b>	<b>6,129</b>	<b>62,744</b>	<b>(56,615)</b>	<b>-90%</b>	<b>752,924</b>
<b>Public contributions &amp; donations</b>	-	19,267	-	275	275	1,606	(1,330)	-83%	19,267
<b>Borrowing</b>	-	368,518	-	45	45	30,710	(30,665)	-100%	368,518
<b>Internally generated funds</b>	-	328,754	-	240	240	27,396	(27,156)	-99%	328,754
<b>Total Capital Funding</b>	-	<b>1,469,463</b>	-	<b>6,689</b>	<b>6,689</b>	<b>122,455</b>	<b>(115,767)</b>	<b>-95%</b>	<b>1,469,463</b>

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

Vote Description R thousand	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of multi-year capital appropriation</b>									
<b>Vote 1 - City Manager</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Executive Mayor</b>	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker	-	-	-	-	-	-	-	-	-
2.2 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
2.3 - Office of the Councils Whip	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>	-	19,354	-	-	-	1,613	(1,613)	-100%	19,354
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Development	-	-	-	-	-	-	-	-	-
3.3 - Human Resource Management	-	-	-	-	-	-	-	-	-
3.4 - Labour Relations	-	-	-	-	-	-	-	-	-
3.5 - Communications and Legal Services	-	-	-	-	-	-	-	-	-
3.6 - Facilities Management	-	15,509	-	-	-	1,292	(1,292)	-100%	15,509
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	-	3,845	-	-	-	320	(320)	-100%	3,845
<b>Vote 4 - Finance</b>	-	2,075	-	0	0	173	(173)	-100%	2,075
4.1 - Property Rates	-	-	-	-	-	-	-	-	-
4.2 - Chief Financial Officer	-	-	-	-	-	-	-	-	-
4.3 - Accounting and Compliance	-	-	-	-	-	-	-	-	-
4.4 - Financial Support	-	-	-	-	-	-	-	-	-
4.5 - Budget and Treasury	-	-	-	-	-	-	-	-	-
4.6 - Supply Chain Management	-	-	-	-	-	-	-	-	-
4.7 - Revenue Management	-	1,575	-	-	-	131	(131)	-100%	1,575
4.8 - Asset Management	-	500	-	0	0	42	(41)	-99%	500
<b>Vote 5 - Social Services</b>	-	56,807	-	908	908	4,734	(3,826)	-81%	56,807
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Education and Library Services	-	-	-	-	-	-	-	-	-
5.3 - Social Development	-	5,000	-	-	-	417	(417)	-100%	5,000
5.4 - Environmental Health Services	-	-	-	-	-	-	-	-	-
5.5 - Emergency Management Services	-	-	-	-	-	-	-	-	-
5.6 - Traffic and Law Enforcement (Public Safety)	-	1,680	-	-	-	140	(140)	-100%	1,680
5.7 - Parks and Cemeteries	-	50,127	-	908	908	4,177	(3,269)	-78%	50,127
5.8 - Disaster Management	-	-	-	-	-	-	-	-	-
<b>Vote 6 - Planning</b>	-	175,192	-	-	-	14,599	(14,599)	-100%	175,192
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	-	-	-	-	-	-	-	-
6.3 - Land Use Control	-	8,900	-	-	-	742	(742)	-100%	8,900
6.4 - Architectural and Survey Services	-	155,792	-	-	-	12,983	(12,983)	-100%	155,792
6.5 - Geographic Information Services	-	-	-	-	-	-	-	-	-
6.6 - Environmental Management	-	500	-	-	-	42	(42)	-100%	500
6.7 - Economic Development	-	10,000	-	-	-	833	(833)	-100%	10,000
<b>Vote 7 - Human Settlement and Housing</b>	-	-	-	-	-	-	-	-	-
7.1 - Head	-	-	-	-	-	-	-	-	-
7.2 - Rental and Social Housing	-	-	-	-	-	-	-	-	-
7.3 - Land Development and Property Management	-	-	-	-	-	-	-	-	-
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	-	-	-	-	-	-	-	-	-
<b>Vote 8 - Fresh Produce Market</b>	-	500	-	-	-	42	(42)	-100%	500
8.1 - Administration	-	-	-	-	-	-	-	-	-
8.2 - Business Operations	-	500	-	-	-	42	(42)	-100%	500
<b>Vote 9 - Engineering Services</b>	-	300,071	-	919	919	25,006	(24,087)	-96%	300,071
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	-	-	-	-	-	-	-	-
9.3 - Roads and Stormwater	-	145,374	-	169	169	12,115	(11,946)	-99%	145,374
9.4 - Solid Waste Management	-	21,150	-	750	750	1,762	(1,012)	-57%	21,150
9.5 - Water and Sanitation	-	133,547	-	-	-	11,129	(11,129)	-100%	133,547
<b>Vote 10 - Water Services</b>	-	274,720	-	-	-	22,893	(22,893)	-100%	274,720
10.1 - Water	-	274,720	-	-	-	22,893	(22,893)	-100%	274,720
<b>Vote 11 - Miscellaneous Services</b>	-	-	-	-	-	-	-	-	-
11.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Vote 12 - Regional Operations</b>	-	-	-	-	-	-	-	-	-
<b>Vote 13 - Strategic Projects and Service Delivery Re</b>	-	5,400	-	-	-	450	(450)	-100%	5,400
13.1 - Head	-	-	-	-	-	-	-	-	-
13.2 - Strategic Projects	-	5,400	-	-	-	450	(450)	-100%	5,400
13.3 - City Services, Monitoring and Evaluation	-	-	-	-	-	-	-	-	-
13.4 - Regional Centre Bloemfontein	-	-	-	-	-	-	-	-	-
13.5 - Regional Centre Botshabelo	-	-	-	-	-	-	-	-	-
13.6 - Regional Centre Thaba Nchu	-	-	-	-	-	-	-	-	-
<b>Vote 14 - Electricity - Centlec (Soc) Ltd</b>	-	244,563	-	515	515	20,380	(19,865)	-97%	244,563
14.1 - Board of Directors	-	-	-	-	-	-	-	-	-
14.2 - Company Secretary	-	-	-	-	-	-	-	-	-
14.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
14.4 - Finance	-	-	-	-	-	-	-	-	-
14.5 - Corporate Services	-	35,000	-	-	-	2,917	(2,917)	-100%	35,000
14.6 - Engineering	-	-	-	-	-	-	-	-	-
14.7 - Customer Services	-	2,456	-	-	-	205	(205)	-100%	2,456
14.8 - Design and Development	-	121,777	-	459	459	10,148	(9,689)	-95%	121,777
14.9 - Distribution	-	85,330	-	56	56	7,111	(7,055)	-99%	85,330
14.10 - Street Lights	-	-	-	-	-	-	-	-	-
<b>Total multi-year capital expenditure</b>	-	1,078,683	-	2,342	2,342	89,890	(87,548)	-97%	1,078,683

<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of single-year capital appropriation</b>									
<b>Vote 1 - City Manager</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Executive Mayor</b>	-	-	-	-	-	-	-	-	-
2.1 - Office of the Speaker	-	-	-	-	-	-	-	-	-
2.2 - Office of the Executive Mayor	-	-	-	-	-	-	-	-	-
2.3 - Office of the Councils Whip	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>	-	7,355	-	-	-	613	(613)	-100%	7,355
3.1 - Head	-	-	-	-	-	-	-	-	-
3.2 - Human Resource Development	-	-	-	-	-	-	-	-	-
3.3 - Human Resource Management	-	380	-	-	-	32	(32)	-100%	380
3.4 - Labour Relations	-	-	-	-	-	-	-	-	-
3.5 - Communications and Legal Services	-	-	-	-	-	-	-	-	-
3.6 - Facilities Management	-	6,975	-	-	-	581	(581)	-100%	6,975
3.7 - Safety and Loss Control	-	-	-	-	-	-	-	-	-
3.8 - Committee Services	-	-	-	-	-	-	-	-	-
3.9 - Information Technology and Management	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Finance</b>	-	3,000	-	-	-	250	(250)	-100%	3,000
4.1 - Property Rates	-	-	-	-	-	-	-	-	-
4.2 - Chief Financial Officer	-	-	-	-	-	-	-	-	-
4.3 - Accounting and Compliance	-	-	-	-	-	-	-	-	-
4.4 - Financial Support	-	-	-	-	-	-	-	-	-
4.5 - Budget and Treasury	-	-	-	-	-	-	-	-	-
4.6 - Supply Chain Management	-	-	-	-	-	-	-	-	-
4.7 - Revenue Management	-	-	-	-	-	-	-	-	-
4.8 - Asset Management	-	3,000	-	-	-	250	(250)	-100%	3,000
<b>Vote 5 - Social Services</b>	-	22,452	-	-	-	1,871	(1,871)	-100%	22,452
5.1 - Administration	-	-	-	-	-	-	-	-	-
5.2 - Education and Library Services	-	-	-	-	-	-	-	-	-
5.3 - Social Development	-	354	-	-	-	29	(29)	-100%	354
5.4 - Environmental Health Services	-	-	-	-	-	-	-	-	-
5.5 - Emergency Management Services	-	4,598	-	-	-	383	(383)	-100%	4,598
5.6 - Traffic and Law Enforcement (Public Safety)	-	2,500	-	-	-	208	(208)	-100%	2,500
5.7 - Parks and Cemeteries	-	15,000	-	-	-	1,250	(1,250)	-100%	15,000
5.8 - Disaster Management	-	-	-	-	-	-	-	-	-
<b>Vote 6 - Planning</b>	-	76,224	-	-	-	6,352	(6,352)	-100%	76,224
6.1 - Administration and Finance	-	-	-	-	-	-	-	-	-
6.2 - Town and Regional Planning	-	-	-	-	-	-	-	-	-
6.3 - Land Use Control	-	43,389	-	-	-	3,616	(3,616)	-100%	43,389
6.4 - Architectural and Survey Services	-	32,835	-	-	-	2,736	(2,736)	-100%	32,835
6.5 - Geographic Information Services	-	-	-	-	-	-	-	-	-
6.6 - Environmental Management	-	-	-	-	-	-	-	-	-
6.7 - Economic Development	-	-	-	-	-	-	-	-	-
<b>Vote 7 - Human Settlement and Housing</b>	-	19,264	-	-	-	1,605	(1,605)	-100%	19,264
7.1 - Head	-	19,264	-	-	-	1,605	(1,605)	-100%	19,264
7.2 - Rental and Social Housing	-	-	-	-	-	-	-	-	-
7.3 - Land Development and Property Management	-	-	-	-	-	-	-	-	-
7.4 - Implementation Support	-	-	-	-	-	-	-	-	-
7.5 - BNG Property Management	-	-	-	-	-	-	-	-	-
7.6 - Informal Settlements	-	-	-	-	-	-	-	-	-
7.7 - Housing	-	-	-	-	-	-	-	-	-
<b>Vote 8 - Fresh Produce Market</b>	-	200	-	-	-	17	(17)	-100%	200
8.1 - Administration	-	200	-	-	-	17	(17)	-100%	200
8.2 - Business Operations	-	-	-	-	-	-	-	-	-
<b>Vote 9 - Engineering Services</b>	-	203,885	-	4,347	4,347	16,990	(12,644)	-74%	203,885
9.1 - Head	-	-	-	-	-	-	-	-	-
9.2 - Fleet Services and Engineering Support	-	47,518	-	45	45	3,960	(3,915)	-99%	47,518
9.3 - Roads and Stormwater	-	50,912	-	-	-	4,243	(4,243)	-100%	50,912
9.4 - Solid Waste Management	-	-	-	-	-	-	-	-	-
9.5 - Water and Sanitation	-	105,455	-	4,302	4,302	8,788	(4,486)	-51%	105,455
<b>Vote 10 - Water Services</b>	-	4,000	-	-	-	333	(333)	-100%	4,000
10.1 - Water	-	4,000	-	-	-	333	(333)	-100%	4,000
<b>Vote 11 - Miscellaneous Services</b>	-	-	-	-	-	-	-	-	-
11.1 - Transfers, Grants and Miscellaneous	-	-	-	-	-	-	-	-	-
<b>Vote 12 - Regional Operations</b>	-	-	-	-	-	-	-	-	-
<b>Vote 13 - Strategic Projects and Service Delivery Re</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Vote 14 - Electricity - Centlec (Soc) Ltd</b>	-	54,400	-	-	-	4,533	(4,533)	-100%	54,400
14.1 - Board of Directors	-	-	-	-	-	-	-	-	-
14.2 - Company Secretary	-	-	-	-	-	-	-	-	-
14.3 - Chief Executive Officer	-	-	-	-	-	-	-	-	-
14.4 - Finance	-	-	-	-	-	-	-	-	-
14.5 - Corporate Services	-	-	-	-	-	-	-	-	-
14.6 - Engineering	-	-	-	-	-	-	-	-	-
14.7 - Customer Services	-	-	-	-	-	-	-	-	-
14.8 - Design and Development	-	38,700	-	-	-	3,225	(3,225)	-100%	38,700
14.9 - Distribution	-	15,700	-	-	-	1,308	(1,308)	-100%	15,700
14.10 - Street Lights	-	-	-	-	-	-	-	-	-
<b>Total single-year capital expenditure</b>	-	390,780	-	4,347	4,347	32,565	(28,218)	(0)	390,780
<b>Total Capital Expenditure</b>	-	1,469,463	-	6,689	6,689	122,455	(115,767)	(0)	1,469,463

**MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M01 July**

Description	2013/14	Budget Year 2014/15			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b><u>ASSETS</u></b>					
<b>Current assets</b>					
Cash		65,101		85,463	65,101
Call investment deposits		1,117,409		746,981	1,117,409
Consumer debtors		1,256,220		1,502,048	1,256,220
Other debtors		226,753		111,225	226,753
Current portion of long-term receivables		13,788		12,872	13,788
Inventory		235,286		56,831	235,286
<b>Total current assets</b>	<b>-</b>	<b>2,914,557</b>	<b>-</b>	<b>2,515,419</b>	<b>2,914,557</b>
<b>Non current assets</b>					
Long-term receivables		18,374		13,397	18,374
Investments		17		108,163	17
Investment property		2,364,689		-	2,364,689
Investments in Associate		-		-	-
Property, plant and equipment		9,244,572		11,926,237	9,244,572
Agricultural		-		-	-
Biological assets		-		-	-
Intangible assets		235,099		-	235,099
Other non-current assets		15,893		-	15,893
<b>Total non current assets</b>	<b>-</b>	<b>11,878,644</b>	<b>-</b>	<b>12,047,797</b>	<b>11,878,644</b>
<b>TOTAL ASSETS</b>	<b>-</b>	<b>14,793,201</b>	<b>-</b>	<b>14,563,216</b>	<b>14,793,201</b>
<b><u>LIABILITIES</u></b>					
<b>Current liabilities</b>					
Bank overdraft		-		-	-
Borrowing		18,426		38,312	18,426
Consumer deposits		77,100		68,307	77,100
Trade and other payables		1,194,020		737,318	1,194,020
Provisions		146,626		-	146,626
<b>Total current liabilities</b>	<b>-</b>	<b>1,436,171</b>	<b>-</b>	<b>843,937</b>	<b>1,436,171</b>
<b>Non current liabilities</b>					
Borrowing		497,582		153,249	497,582
Provisions		991,932		909,484	991,932
<b>Total non current liabilities</b>	<b>-</b>	<b>1,489,514</b>	<b>-</b>	<b>1,062,733</b>	<b>1,489,514</b>
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>2,925,685</b>	<b>-</b>	<b>1,906,670</b>	<b>2,925,685</b>
<b>NET ASSETS</b>	<b>-</b>	<b>11,867,516</b>	<b>-</b>	<b>12,656,546</b>	<b>11,867,516</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>					
Accumulated Surplus/(Deficit)		10,927,466		11,900,148	10,927,466
Reserves		940,050		756,398	940,050
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>-</b>	<b>11,867,516</b>	<b>-</b>	<b>12,656,546</b>	<b>11,867,516</b>

**MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M01 July**

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other		4,716,438		321,091	321,091	393,036	(71,945)	-18%	4,716,438
Government - operating		643,180		240,417	240,417	53,598	186,819	349%	643,180
Government - capital		754,124		209,406	209,406	62,844	146,562	233%	754,124
Interest		330,836		4,212	4,212	27,570	(23,358)	-85%	330,836
Dividends		-		-	-	-	-		-
<b>Payments</b>									
Suppliers and employees		(4,582,805)		(272,815)	(272,815)	(381,900)	(109,086)	29%	(4,582,805)
Finance charges		(371,858)		(1,810)	(1,810)	(30,988)	(29,178)	94%	(371,858)
Transfers and Grants		(58,938)		(2,125)	(2,125)	(4,912)	(2,786)	57%	(58,938)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	-	<b>1,430,977</b>	-	<b>498,376</b>	<b>498,376</b>	<b>119,248</b>	<b>(379,128)</b>	<b>-318%</b>	<b>1,430,977</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		990		-	-	82	(82)	-100%	990
Decrease (Increase) in non-current debtors		-		-	-	-	-		-
Decrease (increase) other non-current receivables		-		-	-	-	-		-
Decrease (increase) in non-current investments		-		(108,146)	(108,146)	-	(108,146)	#DIV/0!	-
<b>Payments</b>									
Capital assets		(1,293,888)		(82,200)	(82,200)	(107,824)	(25,624)	24%	(1,293,888)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	-	<b>(1,292,898)</b>	-	<b>(190,346)</b>	<b>(190,346)</b>	<b>(107,741)</b>	<b>82,604</b>	<b>-77%</b>	<b>(1,292,898)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		368,518		-	-	30,710	(30,710)	-100%	368,518
Increase (decrease) in consumer deposits		2,500		168	168	208	(40)	-19%	2,500
<b>Payments</b>									
Repayment of borrowing		(64,936)		(547)	(547)	(5,411)	(4,864)	90%	(64,936)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	-	<b>306,082</b>	-	<b>(379)</b>	<b>(379)</b>	<b>25,507</b>	<b>25,886</b>	<b>101%</b>	<b>306,082</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	-	<b>444,161</b>	-	<b>307,651</b>	<b>307,651</b>	<b>37,013</b>			<b>444,161</b>
Cash/cash equivalents at beginning:		738,348			633,255	738,348			633,255
Cash/cash equivalents at month/year end:	-	1,182,509	-		940,906	775,362			1,077,416

**MAN Mangaung - Supporting Table SC1 Material variance explanations - M01 July**

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>R thousands</b>			
<b>Revenue By Source</b>			
Property Rates	-16,211	Below target - to be investigated	To be verified as the accounting method has changed
Electricity Revenue	10,766	Above target due to seasonal fluctuation	No remedial action needed
Water Revenue	-11,399	Below target due to seasonal fluctuation	No remedial action needed
Sanitation Revenue	-2,239	Below target - to be investigated	To be verified as the accounting method has changed
Refuse removal	-6,333	Below target - to be investigated	To be verified as the accounting method has changed
Rental of Facilities and Equipment	-1,014	Low demand	
Interest earned - external investments	-1,428	Low investment balances and interest rates	Collection of debtors should be accelerated
Interest earned -outstanding debtors	2,199	Above target due to growing debtors balances	Collection of debtors should be accelerated
Fines	-161	On target	No remedial action needed
Agency services	-310	No agency services delivered	No remedial action needed
Other Revenue	-26,333	Slow collection of services and year end related entries	No remedial action needed
Transfers recognized - operational	188,953	Above target - Equitable Share received in advance	No remedial action needed
<b>Expenditure By Type</b>			
Employee related cost	-12,986	Below target due to budgeted vacancies to be filled	Positions to be filled
Depreciation and asset impairment	-28,737	Below target due to non-accrual of depreciation by the Asset Management of the Parent Municipality	To be rectified
Debt impairment	0	On target	No remedial action needed
Bulk Purchases	-183,878	Below target due to bulk purchase of water and electricity for July 2014 only to be paid in August 2014	No remedial action needed
Finance charges	-6,901	Below target due to bulk of the installments only to be paid in December and June	No remedial action needed
Other materials (Repairs and maintenance)	-31,845	Below target due to slow implementation and spending	Spending should be accelerated
Contracted services	-24,394	Below target due to slow implementation and spending	Spending should be accelerated
Transfers and Grants	-11,351	Below target due to non accrual of grants and subsidies in respect of free basic services	To be verified as the accounting method has changed
Other expenditure	-35,765	Slow spending on services and year end related entries	Spending should be accelerated
<b>Capital Expenditure</b>			
Capital Expenditure Projects in total	-115,767	Below target due to slow implementation and spending of projects	Spending should be accelerated
<b>Cash Flow</b>			
Ratepayers and other	-71,945	Less collected than budgeted	
Government - Operating Grants	186,819	Equitable Share received in advance	No remedial action needed
Government - Capital Grants	146,562	USDG received in advance	No remedial action needed
Suppliers and employees	-109,086	July 2014 water and electricity bulk purchases only to be paid in Aug 2014	No remedial action needed
Increase in non-current investments	-108,146	Long term investments not budgeted for by the Entity	No remedial action needed
Finance charges	-29,178	Only interest on current loans - New loan to be taken up	No remedial action needed
Transfers and grants	-2,786	Transfers and grants not recognised	No remedial action needed
<b>Municipal Entities</b>			
Revenue	1,308	Above target mainly due to seasonal fluctuating	No remedial action needed
Operating expenditure	-142,682	Below target mainly due to bulk purchases of electricity for July 2014 only due in August 2014 and not accrued	No remedial action needed
Capital expenditure	-20,585	Slow implementation of projects	Spending should be accelerated

**MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July**

Description of financial indicator	Basis of calculation	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	12.4%	0.0%	16.4%	5.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	25.1%	0.0%	0.7%	25.1%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	14.4%	0.0%	7.3%	14.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	52.9%	0.0%	20.3%	52.9%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.0%	202.9%	0.0%	298.1%	202.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	82.3%	0.0%	98.6%	82.3%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing			0.0%	91.2%	94.5%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	24.1%	0.0%	248.1%	24.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		95.0%	0.0%	95.0%	95.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		11.0%	0.0%	12.0%	11.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		35.0%	0.0%	31.0%	35.0%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	21.6%	0.0%	15.1%	21.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	6.7%	0.0%	0.5%	6.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	11.7%	0.0%	3.9%	4.7%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		12.50%	0.00%	122.30%	12.50%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		32.7%	0.00%	66.64%	32.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		3.2	0.00	1.96	3.20



**MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July**

Description	NT Code	Budget Year 2014/15											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	61,187	40,954	40,201	31,185	31,735	33,006	154,466	563,435	956,169	813,827	-	749,120	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	127,023	35,822	27,206	31,287	27,272	20,598	114,151	250,253	633,612	443,561	-	209,139	
Receivables from Non-exchange Transactions - Property Rates	1400	74,072	46,828	43,423	41,419	38,040	35,908	177,594	183,133	640,418	476,094	-	125,272	
Receivables from Exchange Transactions - Waste Water Management	1500	17,689	10,737	9,563	8,507	7,722	6,891	35,601	121,908	218,618	180,629	-	177,374	
Receivables from Exchange Transactions - Waste Management	1600	9,849	7,381	6,978	6,677	6,479	6,309	36,783	16,910	97,367	73,159	-	22,296	
Receivables from Exchange Transactions - Property Rental Debtors	1700	286	399	381	69,776	-	-	-	-	70,842	69,776	-	56,272	
Interest on Arrear Debtor Accounts	1810	11,847	10,976	10,495	9,901	9,130	8,260	46,031	122,507	229,148	195,829	-	23,387	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	3,223	1,555	776	1,560	2,717	630	8,811	26,966	46,237	40,683	-	40,872	
Total By Income Source	2000	305,177	154,652	139,024	200,312	123,094	111,602	573,438	1,285,112	2,892,411	2,293,559	-	1,403,732	
2013/14 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	51,082	30,902	30,452	30,319	22,648	20,290	100,588	150,240	436,522	324,085	-	-	
Commercial	2300	137,564	51,213	40,199	36,579	32,222	27,170	137,501	226,055	688,504	459,528	-	-	
Households	2400	116,530	72,536	68,373	133,413	68,224	64,141	335,349	908,818	1,767,384	1,509,945	-	1,403,732	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	305,177	154,652	139,024	200,312	123,094	111,602	573,438	1,285,112	2,892,411	2,293,559	-	1,403,732	

**MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July**

Description	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	190,814								190,814	169,240
Bulk Water	0200									-	-
PAYE deductions	0300									-	-
VAT (output less input)	0400									-	-
Pensions / Retirement deductions	0500									-	-
Loan repayments	0600									-	-
Trade Creditors	0700	29,776	1,165	-	448					31,388	27,291
Auditor General	0800									-	-
Other	0900									-	-
Total By Customer Type	1000	220,590	1,165	-	448	-	-	-	-	222,202	196,532

**MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July**

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							
<b><u>Municipality</u></b>								
ABSA	Call	Call Account		351	5.00	7,742	66,712	74,453
ABSA	Call	Call Account		58	5.00	12,897	58	12,955
Standard Bank	Call	Call Account		152	5.00	35,296	152	35,448
First National Bank	Call	Call Account		11	3.90	5,508	11	5,519
Nedbank	Call	Call Account		57	5.25	7,809	(4,689)	3,120
Standard Bank	Call	Call Account		12	5.30	2,644	12	2,656
First National Bank	Call	Call Account		11	5.25	2,426	10	2,436
Nedbank	3 month	Fixed	18-Aug-14	128	6.05	25,000	–	25,000
Nedbank	2 months	Fixed	22-Sep-14	168	6.15	–	100,000	100,000
Nedbank	1 month	Fixed	21-Aug-14	166	6.05	–	100,000	100,000
<b>Municipality sub-total</b>				1,115		99,321	262,266	361,587
<b><u>Entities</u></b>								
ABSA - 1 Day Account	Call	Call Account	–	487	5.45%	172,387	(80,801)	91,586
ABSA - 32 Day Fixed Deposit	32 day fixed	Call Account	–	699	7.40%	107,819	699	108,518
ABSA - 6 Months Account	6 months	Fixed	1-Jul-2014	402	7.40%	61,959	402	62,361
FNB- 8 Months Account	8 months	Fixed	1-Jul-2014	854	7.07%	62,026	38,575	100,600
Nedbank- 8 Months Account	8 months	Fixed	1-Jul-2014	817	7.40%	62,321	68,470	130,791
<b>Entities sub-total</b>				3,260		466,511	27,345	493,857
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>4,375</b>		<b>565,833</b>	<b>289,611</b>	<b>855,443</b>

**MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July**

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
National Government:	-	612,571	-	240,417	240,417	51,048	189,369	371.0%	612,571
Local Government Equitable Share		603,581		238,917	238,917	50,298	188,619	375.0%	603,581
Finance Management		1,500		1,500	1,500	125	1,375	1100.0%	1,500
Energy Efficiency and Demand Management		7,490		-	-	624	(624)	-100.0%	7,490
Water Services Operating Subsidy		-		-	-	-	-	-	-
Provincial Government:	-	5,000	-	-	-	417	(417)	-100.0%	5,000
Housing		5,000		-	-	417	(417)	-100.0%	5,000
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
City of Ghent									
<b>Total Operating Transfers and Grants</b>	-	617,571	-	240,417	240,417	51,464	188,953	367.2%	617,571
<b>Capital Transfers and Grants</b>									
National Government:	-	727,633	-	209,406	209,406	60,636	148,770	245.3%	727,633
Neighbourhood Development Partnership		5,000		-	-	417	(417)	-100.0%	5,000
Expanded Public Works Programme		2,431		-	-	203	(203)	-100.0%	2,431
Integrated City Development Grant		5,596		-	-	466	(466)	-100.0%	5,596
Public Transport Infrastructure and Systems Grant		30,000		5,000	5,000	2,500	2,500	100.0%	30,000
Urban Settlements and Development Grant		654,406		204,406	204,406	54,534	149,872	274.8%	654,406
National Electrification Grant		30,200		-	-	2,517	(2,517)	-100.0%	30,200
Provincial Government:	-	29,000	-	-	-	2,417	(2,417)	-100.0%	29,000
Water Affairs		4,000		-	-	333	(333)	-100.0%	4,000
DPLG Sustainable Settlements Grant		25,000		-	-	2,083	(2,083)	-100.0%	25,000
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	-	756,633	-	209,406	209,406	63,053	146,353	232.1%	756,633
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	1,374,204	-	449,823	449,823	114,517	335,306	292.8%	1,374,204

**MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July**

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
National Government:	-	612,571	-	50,682	50,682	51,048	(366)	-0.7%	612,571
Local Government Equitable Share		603,581		50,298	50,298	50,298	0	0.0%	603,581
Finance Management		1,500		122	122	125	(3)	-2.4%	1,500
Energy Efficiency and Demand Management		7,490		-	-	624	(624)	-100.0%	7,490
Water Services Operating Subsidy		-		261	261	-	261	#DIV/0!	-
Provincial Government:	-	5,000	-	-	-	417	(417)	-100.0%	5,000
Housing		5,000		-	-	417	(417)	-100.0%	5,000
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	4	4	-	4	#DIV/0!	-
City of Ghent				4	4	-	4	#DIV/0!	-
<b>Total operating expenditure of Transfers and Grants:</b>	-	617,571	-	50,685	50,685	51,464	(779)	-1.5%	617,571
<b>Capital expenditure of Transfers and Grants</b>									
National Government:	-	727,633	-	1,827	1,827	60,636	(58,809)	-97.0%	727,633
Neighbourhood Development Partnership		5,000		-	-	417	(417)	-100.0%	5,000
Expanded Public Works Programme		2,431		-	-	203	(203)	-100.0%	2,431
Integrated City Development Grant		5,596		-	-	466	(466)	-100.0%	5,596
Public Transport Infrastructure and Systems Grant		30,000		-	-	2,500	(2,500)	-100.0%	30,000
Urban Settlements and Development Grant		654,406		1,827	1,827	54,534	(52,707)	-96.7%	654,406
National Electrification Grant		30,200		-	-	2,517	(2,517)	-100.0%	30,200
Provincial Government:	-	29,000	-	4,302	4,302	2,417	1,885	78.0%	29,000
Water Affairs		4,000		-	-	333	(333)	-100.0%	4,000
DPLG Sustainable Settlements Grant		25,000		4,302	4,302	2,083	2,218	106.5%	25,000
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	-	756,633	-	6,129	6,129	63,053	(56,924)	-90.3%	756,633
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	1,374,204	-	56,814	56,814	114,517	(57,703)	-50.4%	1,374,204

**MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July**

Summary of Employee and Councillor remuneration	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		32,215		2,496	2,496	2,685	(189)	-7%	32,215
Pension and UIF Contributions		3,494		256	256	291	(35)	-12%	3,494
Medical Aid Contributions		452		40	40	38	2	6%	452
Motor Vehicle Allowance		11,251		891	891	938	(47)	-5%	11,251
Cellphone Allowance		2,587		201	201	216	(15)	-7%	2,587
Housing Allowances		177		12	12	15	(3)	-19%	177
<b>Sub Total - Councillors</b>	-	50,178	-	3,896	3,896	4,181	(286)	-7%	50,178
<b>% increase</b>		#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages		14,139		1,124	1,124	1,178	(54)	-5%	14,139
Pension and UIF Contributions		749		44	44	62	(18)	-29%	749
Medical Aid Contributions		249		22	22	21	1	6%	249
Performance Bonus		3,446		-	-	287	(287)	-100%	3,446
Motor Vehicle Allowance		2,093		162	162	174	(12)	-7%	2,093
Cellphone Allowance		181		14	14	15	(2)	-11%	181
Housing Allowances		-		-	-	-	-		-
Other benefits and allowances		1		14	14	0	14	22452%	1
<b>Sub Total - Senior Managers of Municipality</b>	-	20,859	-	1,380	1,380	1,738	(358)	-21%	20,859
<b>% increase</b>		#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		745,940		51,502	51,502	62,162	(10,660)	-17%	745,940
Pension and UIF Contributions		120,378		8,066	8,066	10,032	(1,965)	-20%	120,378
Medical Aid Contributions		70,116		4,550	4,550	5,843	(1,293)	-22%	70,116
Overtime		58,046		7,656	7,656	4,837	2,818	58%	58,046
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		67,385		5,121	5,121	5,615	(494)	-9%	67,385
Cellphone Allowance		3,187		443	443	266	177	67%	3,187
Housing Allowances		6,349		200	200	529	(329)	-62%	6,349
Other benefits and allowances		30,829		2,130	2,130	2,569	(439)	-17%	30,829
Post-retirement benefit obligations		25,939		2,162	2,162	2,162	0	0%	25,939
<b>Sub Total - Other Municipal Staff</b>	-	1,128,169	-	81,830	81,830	94,014	(12,185)	-13%	1,128,169
<b>% increase</b>		#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>	-	1,199,206	-	87,105	87,105	99,934	(12,828)	-13%	1,199,206
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>Board Members of Entities</b>									
Board Fees		1,515		104	104	126	(22)	-18%	1,515
<b>Sub Total - Board Members of Entities</b>	-	1,515	-	104	104	126	(22)	-18%	1,515
<b>% increase</b>		#DIV/0!							#DIV/0!
<b>Senior Managers of Entities</b>									
Basic Salaries and Wages		13,577		2,140	2,140	1,131	1,009	89%	13,577
Pension and UIF Contributions		582		40	40	48	(8)	-17%	582
Medical Aid Contributions		609		19	19	51	(32)	-63%	609
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		764		58	58	64	(6)	-10%	764
Cellphone Allowance		-		5	5	-	5	#DIV/0!	-
Housing Allowances		-		0	0	-	0	#DIV/0!	-
Other benefits and allowances		75		4	4	6	(2)	-39%	75
<b>Sub Total - Senior Managers of Entities</b>	-	15,607	-	2,266	2,266	1,301	965	74%	15,607
<b>% increase</b>		#DIV/0!							#DIV/0!
<b>Other Staff of Entities</b>									
Basic Salaries and Wages		154,150		9,594	9,594	12,846	(3,252)	-25%	154,150
Pension and UIF Contributions		7,935		1,430	1,430	661	769	116%	7,935
Medical Aid Contributions		9,488		781	781	791	(10)	-1%	9,488
Overtime		7,709		1,623	1,623	642	980	153%	7,709
Performance Bonus		-		-	-	-	-		-
Motor Vehicle Allowance		5,559		879	879	463	416	90%	5,559
Cellphone Allowance		-		27	27	-	27	#DIV/0!	-
Housing Allowances		456		45	45	38	7	19%	456
Other benefits and allowances		6,604		205	205	550	(346)	-63%	6,604
<b>Sub Total - Other Staff of Entities</b>	-	191,902	-	14,583	14,583	15,992	(1,409)	-9%	191,902
<b>% increase</b>		#DIV/0!							#DIV/0!
<b>Total Municipal Entities</b>	-	209,024	-	16,953	16,953	17,419	(465)	-3%	209,024
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	-	1,408,229	-	104,058	104,058	117,352	(13,294)	-11%	1,408,229
<b>% increase</b>		#DIV/0!							#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>	-	1,356,537	-	100,059	100,059	113,045	(12,986)	-11%	1,356,537

**MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July**

Description	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<b>R thousands</b>															
<b>Cash Receipts By Source</b>															
Property rates	32,253	77,701	77,701	77,701	77,701	77,701	77,701	77,701	77,701	77,701	77,701	123,149	932,412	1,000,573	1,123,098
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	195,719	263,626	215,694	167,762	191,728	143,796	191,728	167,762	167,762	167,762	167,762	355,499	2,396,602	2,564,364	2,743,889
Service charges - water revenue	53,651	45,512	46,660	48,615	50,471	54,519	56,594	54,023	51,929	45,989	43,660	31,430	583,043	639,773	679,122
Service charges - sanitation revenue	14,781	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	18,520	22,258	222,238	239,716	269,097
Service charges - refuse	8,249	11,106	11,106	11,106	11,106	11,106	11,106	11,106	11,106	11,106	11,106	13,963	133,272	146,837	152,185
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	274	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	2,195	4,116	26,341	29,886	31,818
Interest earned - external investments	3,992	20,714	17,465	14,216	15,841	12,592	15,841	14,216	14,216	14,216	14,216	39,061	196,589	212,092	227,183
Interest earned - outstanding debtors	220	11,694	11,314	10,934	11,124	10,744	11,124	10,934	10,934	10,934	10,934	23,358	134,247	147,859	156,327
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1,105	1,230	1,099	968	1,034	903	1,034	968	968	968	968	1,420	12,665	13,846	15,120
Licences and permits	16	77	77	77	77	77	77	77	77	77	77	138	928	1,017	1,113
Agency services	-	325	314	303	308	297	308	303	303	303	303	655	3,722	3,950	4,182
Transfer receipts - operating	240,417	-	-	-	203,328	-	4,268	1,819	152,929	-	-	14,809	617,571	605,828	600,494
Other revenue	15,043	111,660	11,379	9,248	10,887	109,095	12,772	9,527	115,441	9,527	10,527	12,942	438,049	454,226	477,465
<b>Cash Receipts by Source</b>	<b>565,720</b>	<b>564,361</b>	<b>413,514</b>	<b>361,646</b>	<b>594,320</b>	<b>441,546</b>	<b>403,269</b>	<b>369,153</b>	<b>624,082</b>	<b>359,299</b>	<b>357,970</b>	<b>642,800</b>	<b>5,697,678</b>	<b>6,059,966</b>	<b>6,481,074</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	209,406	185,910	-	2,431	-	269,000	5,596	500	49,196	-	-	5,594	727,633	720,785	766,932
Contributions & Contributed assets	-	2,119	1,734	1,349	1,541	1,156	1,541	1,349	1,349	1,349	1,349	4,431	19,267	20,953	22,744
Proceeds on disposal of PPE	-	109	89	69	79	59	79	69	69	69	69	228	990	1,079	1,165
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	18,426	22,111	25,796	27,639	33,167	25,796	31,324	35,009	36,852	47,907	64,491	368,518	331,047	34,465
Increase in consumer deposits	168	208	208	208	208	208	208	208	208	208	208	249	2,500	2,658	2,720
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>775,294</b>	<b>771,133</b>	<b>437,656</b>	<b>391,499</b>	<b>623,788</b>	<b>745,136</b>	<b>436,490</b>	<b>402,603</b>	<b>709,914</b>	<b>397,777</b>	<b>407,503</b>	<b>717,792</b>	<b>6,816,586</b>	<b>7,136,488</b>	<b>7,309,101</b>
<b>Cash Payments by Type</b>															
Employee related costs	83,207	113,026	111,012	108,997	108,997	104,968	111,012	108,997	106,982	106,982	106,982	144,860	1,316,022	1,422,873	1,518,714
Remuneration of councillors	4,000	4,333	4,318	4,303	4,303	4,272	4,318	4,303	4,288	4,288	4,288	4,681	51,692	54,763	57,819
Interest paid	1,810	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	15,591	104,406	126,033	119,159
Bulk purchases - Electricity	177,403	135,000	121,500	108,000	108,000	81,000	121,500	108,000	94,500	94,500	94,500	106,097	1,350,000	1,458,000	1,574,640
Bulk purchases - Water & Sewer	-	30,801	31,571	32,901	34,157	36,897	38,301	36,561	35,143	31,124	29,547	57,579	394,580	424,346	455,385
Other materials	22,632	35,515	33,887	32,259	32,259	29,003	33,887	32,259	30,631	30,631	30,631	50,025	393,620	422,758	461,699
Contracted services	17,561	29,823	28,398	26,972	26,972	24,122	28,398	26,972	25,547	25,547	25,547	43,511	329,372	338,115	356,796
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	2,125	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	7,698	58,938	51,025	55,911
General expenses	63,301	78,657	77,643	76,630	78,914	74,603	82,211	83,482	82,468	84,752	98,457	133,855	1,014,971	1,102,843	1,153,449
<b>Cash Payments by Type</b>	<b>372,040</b>	<b>440,767</b>	<b>421,940</b>	<b>403,674</b>	<b>407,214</b>	<b>368,476</b>	<b>433,238</b>	<b>414,186</b>	<b>393,171</b>	<b>391,436</b>	<b>403,564</b>	<b>563,897</b>	<b>5,013,602</b>	<b>5,400,756</b>	<b>5,753,572</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	82,200	79,643	86,602	93,562	98,536	107,481	96,551	108,486	115,445	120,420	150,268	154,694	1,293,888	1,290,887	1,135,475
Repayment of borrowing	547	3,247	3,896	4,546	4,870	5,844	4,546	5,520	6,169	6,494	8,442	10,817	64,936	92,537	84,318
Other Cash Flows/Payments	12,856	-	-	-	-	-	-	-	-	-	-	(12,856)	-	-	-
<b>Total Cash Payments by Type</b>	<b>467,643</b>	<b>523,656</b>	<b>512,438</b>	<b>501,781</b>	<b>510,620</b>	<b>481,801</b>	<b>534,335</b>	<b>528,191</b>	<b>514,786</b>	<b>518,349</b>	<b>562,273</b>	<b>716,552</b>	<b>6,372,425</b>	<b>6,784,179</b>	<b>6,973,364</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>307,651</b>	<b>247,477</b>	<b>(74,782)</b>	<b>(110,282)</b>	<b>113,168</b>	<b>263,335</b>	<b>(97,845)</b>	<b>(125,588)</b>	<b>195,128</b>	<b>(120,572)</b>	<b>(154,770)</b>	<b>1,241</b>	<b>444,161</b>	<b>352,308</b>	<b>335,737</b>
Cash/cash equivalents at the month/year beginning:	633,255	940,906	1,188,383	1,113,601	1,003,320	1,116,487	1,379,822	1,281,977	1,156,389	1,351,517	1,230,945	1,076,175	633,255	1,077,416	1,429,724
Cash/cash equivalents at the month/year end:	940,906	1,188,383	1,113,601	1,003,320	1,116,487	1,379,822	1,281,977	1,156,389	1,351,517	1,230,945	1,076,175	1,077,416	1,077,416	1,429,724	1,765,461

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates		1,084,200		74,139	74,139	90,350	(16,211)	-18%	1,084,200
Property rates - penalties & collection charges		-		-	-	-	-		-
Service charges - electricity revenue		-		-	-	-	-		-
Service charges - water revenue		677,958		45,098	45,098	56,496	(11,399)	-20%	677,958
Service charges - sanitation revenue		240,416		17,796	17,796	20,035	(2,239)	-11%	240,416
Service charges - refuse revenue		154,967		6,581	6,581	12,914	(6,333)	-49%	154,967
Service charges - other		-		-	-	-	-		-
Rental of facilities and equipment		27,727		1,296	1,296	2,311	(1,014)	-44%	27,727
Interest earned - external investments		34,140		1,053	1,053	2,845	(1,792)	-63%	34,140
Interest earned - outstanding debtors		134,008		12,358	12,358	11,167	1,190	11%	134,008
Dividends received		-		-	-	-	-		-
Fines		6,125		894	894	510	384	75%	6,125
Licences and permits		928		17	17	77	(60)	-78%	928
Agency services		3,172		8,865	8,865	264	8,601	3254%	3,172
Transfers recognised - operational		617,571		240,417	240,417	51,464	188,953	367%	617,571
Other revenue		614,677		24,676	24,676	51,223	(26,547)	-52%	614,677
Gains on disposal of PPE		-		-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>3,595,889</b>	-	<b>433,189</b>	<b>433,189</b>	<b>299,657</b>	<b>133,532</b>	<b>45%</b>	<b>3,595,889</b>
<b>Expenditure By Type</b>									
Employee related costs		1,149,028		83,210	83,210	95,752	(12,543)	-13%	1,149,028
Remuneration of councillors		50,178		3,896	3,896	4,181	(286)	-7%	50,178
Debt impairment		179,628		14,969	14,969	14,969	0	0%	179,628
Depreciation & asset impairment		344,844		-	-	28,737	(28,737)	-100%	344,844
Finance charges		234,581		12,648	12,648	19,548	(6,901)	-35%	234,581
Bulk purchases		394,580		(38,497)	(38,497)	32,882	(71,378)	-217%	394,580
Other materials		256,482		1,214	1,214	21,373	(20,159)	-94%	256,482
Contracted services		207,588		4,199	4,199	17,299	(13,100)	-76%	207,588
Transfers and grants		160,921		2,087	2,087	13,410	(11,323)	-84%	160,921
Other expenditure		529,747		15,088	15,088	44,146	(29,058)	-66%	529,747
Loss on disposal of PPE		-		-	-	-	-		-
<b>Total Expenditure</b>	-	<b>3,507,578</b>	-	<b>98,814</b>	<b>98,814</b>	<b>292,298</b>	<b>(193,484)</b>	<b>-66%</b>	<b>3,507,578</b>
<b>Surplus/(Deficit)</b>	-	<b>88,312</b>	-	<b>334,375</b>	<b>334,375</b>	<b>7,359</b>	<b>327,016</b>	<b>4444%</b>	<b>88,312</b>
Transfers recognised - capital		756,633		-	-	63,053	(63,053)	-100%	756,633
Contributions recognised - capital		-		-	-	-	-		-
Contributed assets		-		-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>844,945</b>	-	<b>334,375</b>	<b>334,375</b>	<b>70,412</b>	<b>263,963</b>	<b>375%</b>	<b>844,945</b>
Taxation		-		-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>	-	<b>844,945</b>	-	<b>334,375</b>	<b>334,375</b>	<b>70,412</b>	<b>263,963</b>	<b>375%</b>	<b>844,945</b>

**MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M01 July**

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Municipal Entity</b>									
Centlec (SOC) Ltd		2,716,705		227,700	227,700	226,392	1,308	1%	2,716,705
<b>Total Operating Revenue</b>	-	<b>2,716,705</b>	-	<b>227,700</b>	<b>227,700</b>	<b>226,392</b>	<b>1,308</b>	<b>1%</b>	<b>2,716,705</b>
<b>Expenditure By Municipal Entity</b>									
Centlec (SOC) Ltd		2,416,470		58,691	58,691	201,372	(142,682)	-71%	2,416,470
<b>Total Operating Expenditure</b>	-	<b>2,416,470</b>	-	<b>58,691</b>	<b>58,691</b>	<b>201,372</b>	<b>(142,682)</b>	<b>-71%</b>	<b>2,416,470</b>
<b>Surplus/ (Deficit) for the yr/period</b>	-	<b>300,235</b>	-	<b>169,010</b>	<b>169,010</b>	<b>25,020</b>	<b>(141,373)</b>	<b>-565%</b>	<b>300,235</b>
<b>Capital Expenditure By Municipal Entity</b>									
Centlec (SOC) Ltd		253,205		515	515	21,100	(20,585)	-98%	253,205
<b>Total Capital Expenditure</b>	-	<b>253,205</b>	-	<b>515</b>	<b>515</b>	<b>21,100</b>	<b>(20,585)</b>	<b>-98%</b>	<b>253,205</b>

**MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M01 July**

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b><u>Monthly expenditure performance trend</u></b>									
July		122,455		6,689	6,689	122,455	115,767	94.5%	0.46%
August		122,455				244,910	–		
September		122,455				367,366	–		
October		122,455				489,821	–		
November		122,455				612,276	–		
December		122,455				734,731	–		
January		122,455				857,187	–		
February		122,455				979,642	–		
March		122,455				1,102,097	–		
April		122,455				1,224,552	–		
May		122,455				1,347,007	–		
June		122,455				1,469,463	–		
<b>Total Capital expenditure</b>	<b>–</b>	<b>1,469,463</b>	<b>–</b>	<b>6,689</b>					

**MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M01**

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Capital expenditure on new assets by Asset Class/Sub-class</u></b>									
<b><u>Infrastructure</u></b>	-	577,962	-	4,761	4,761	48,163	43,403	90.1%	577,962
Infrastructure - Road transport	-	140,462	-	-	-	11,705	11,705	100.0%	140,462
Roads, Pavements & Bridges	-	140,462	-	-	-	11,705	11,705	100.0%	140,462
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	137,047	-	459	459	11,421	10,962	96.0%	137,047
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	137,047	-	459	459	11,421	10,962	96.0%	137,047
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	137,746	-	-	-	11,479	11,479	100.0%	137,746
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	137,746	-	-	-	11,479	11,479	100.0%	137,746
Infrastructure - Sanitation	-	161,707	-	4,302	4,302	13,476	9,174	68.1%	161,707
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	161,707	-	4,302	4,302	13,476	9,174	68.1%	161,707
Infrastructure - Other	-	1,000	-	-	-	83	83	100.0%	1,000
Waste Management	-	1,000	-	-	-	83	83	100.0%	1,000
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b><u>Community</u></b>	-	73,695	-	908	908	6,141	5,233	85.2%	73,695
Parks & gardens	-	38,013	-	908	908	3,168	2,260	71.3%	38,013
Sportsfields & stadia	-	12,709	-	-	-	1,059	1,059	100.0%	12,709
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	5,500	-	-	-	458	458	100.0%	5,500
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	9,680	-	-	-	807	807	100.0%	9,680
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	7,793	-	-	-	649	649	100.0%	7,793
<b><u>Heritage assets</u></b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b><u>Investment properties</u></b>	-	20,099	-	-	-	1,675	1,675	100.0%	20,099
Housing development	-	-	-	-	-	-	-	-	-
Other	-	20,099	-	-	-	1,675	1,675	100.0%	20,099
<b><u>Other assets</u></b>	-	351,991	-	45	45	29,333	29,287	99.8%	351,991
General vehicles	-	82,518	-	45	45	6,876	6,832	99.3%	82,518
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	4,309	-	-	-	359	359	100.0%	4,309
Computers - hardware/equipment	-	3,900	-	-	-	325	325	100.0%	3,900
Furniture and other office equipment	-	14,830	-	-	-	1,236	1,236	100.0%	14,830
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	74,434	-	0	0	6,203	6,202	100.0%	74,434
Other Buildings	-	172,000	-	-	-	14,333	14,333	100.0%	172,000
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b><u>Agricultural assets</u></b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b><u>Biological assets</u></b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b><u>Intangibles</u></b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	-	1,023,747	-	5,714	5,714	85,312	79,598	93.3%	1,023,747



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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u></b>									
<b><u>Infrastructure</u></b>	-	418,124	-	975	975	34,844	33,869	97.2%	418,124
Infrastructure - Road transport	-	66,995	-	169	169	5,583	5,414	97.0%	66,995
Roads, Pavements & Bridges		66,995		169	169	5,583	5,414	97.0%	66,995
Storm water		-		-	-	-	-		-
Infrastructure - Electricity	-	112,410	-	56	56	9,367	9,311	99.4%	112,410
Generation		-		-	-	-	-		-
Transmission & Reticulation		112,410		56	56	9,367	9,311	99.4%	112,410
Street Lighting		-		-	-	-	-		-
Infrastructure - Water	-	150,974	-	-	-	12,581	12,581	100.0%	150,974
Dams & Reservoirs		-		-	-	-	-		-
Water purification		-		-	-	-	-		-
Reticulation		150,974		-	-	12,581	12,581	100.0%	150,974
Infrastructure - Sanitation	-	67,295	-	-	-	5,608	5,608	100.0%	67,295
Reticulation		-		-	-	-	-		-
Sewerage purification		67,295		-	-	5,608	5,608	100.0%	67,295
Infrastructure - Other	-	20,450	-	750	750	1,704	954	56.0%	20,450
Waste Management		19,850		750	750	1,654	904	54.7%	19,850
Transportation		500		-	-	42	42	100.0%	500
Gas		-		-	-	-	-		-
Other		100		-	-	8	8	100.0%	100
<b><u>Community</u></b>	-	8,900	-	-	-	742	742	100.0%	8,900
Parks & gardens		-		-	-	-	-		-
Sportsfields & stadia		-		-	-	-	-		-
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		-		-	-	-	-		-
Recreational facilities		-		-	-	-	-		-
Fire, safety & emergency		-		-	-	-	-		-
Security and policing		7,000		-	-	583	583	100.0%	7,000
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		-		-	-	-	-		-
Social rental housing		-		-	-	-	-		-
Other		1,900		-	-	158	158	100.0%	1,900
<b><u>Heritage assets</u></b>	-	320	-	-	-	27	27	100.0%	320
Buildings		-		-	-	-	-		-
Other		320		-	-	27	27	100.0%	320
<b><u>Investment properties</u></b>	-	-	-	-	-	-	-		-
Housing development		-		-	-	-	-		-
Other		-		-	-	-	-		-
<b><u>Other assets</u></b>	-	18,372	-	-	-	1,531	1,531	100.0%	18,372
General vehicles		-		-	-	-	-		-
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		3,542		-	-	295	295	100.0%	3,542
Computers - hardware/equipment		2,630		-	-	219	219	100.0%	2,630
Furniture and other office equipment		3,900		-	-	325	325	100.0%	3,900
Abattoirs		-		-	-	-	-		-
Markets		-		-	-	-	-		-
Civic Land and Buildings		8,300		-	-	692	692	100.0%	8,300
Other Buildings		-		-	-	-	-		-
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		-		-	-	-	-		-
<b><u>Agricultural assets</u></b>	-	-	-	-	-	-	-		-
List sub-class		-		-	-	-	-		-
		-		-	-	-	-		-
<b><u>Biological assets</u></b>	-	-	-	-	-	-	-		-
List sub-class		-		-	-	-	-		-
		-		-	-	-	-		-
<b><u>Intangibles</u></b>	-	-	-	-	-	-	-		-
Computers - software & programming		-		-	-	-	-		-
Other		-		-	-	-	-		-
<b>Total Capital Expenditure on renewal of existing assets</b>	-	445,716	-	975	975	37,143	36,168	97.4%	445,716

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Repairs and maintenance expenditure by Asset Class/Sub-class</u></b>									
<b><u>Infrastructure</u></b>	-	288,630	-	2,826	2,826	24,053	21,227	88.3%	288,630
Infrastructure - Road transport	-	68,572	-	648	648	5,714	5,067	88.7%	68,572
Roads, Pavements & Bridges		68,572		648	648	5,714	5,067	88.7%	68,572
Storm water		-		-	-	-	-		-
Infrastructure - Electricity	-	144,122	-	1,751	1,751	12,010	10,259	85.4%	144,122
Generation		-		-	-	-	-		-
Transmission & Reticulation		104,323		1,751	1,751	8,694	6,942	79.9%	104,323
Street Lighting		39,799		-	-	3,317	3,317	100.0%	39,799
Infrastructure - Water	-	49,464	-	427	427	4,122	3,695	89.6%	49,464
Dams & Reservoirs		-		-	-	-	-		-
Water purification		-		-	-	-	-		-
Reticulation		49,464		427	427	4,122	3,695	89.6%	49,464
Infrastructure - Sanitation	-	15,568	-	-	-	1,297	1,297	100.0%	15,568
Reticulation		-		-	-	-	-		-
Sewerage purification		15,568		-	-	1,297	1,297	100.0%	15,568
Infrastructure - Other	-	10,905	-	-	-	909	909	100.0%	10,905
Waste Management		10,168		-	-	847	847	100.0%	10,168
Transportation		737		-	-	61	61	100.0%	737
Gas		-		-	-	-	-		-
Other		-		-	-	-	-		-
<b><u>Community</u></b>	-	14,391	-	6	6	1,199	1,194	99.5%	14,391
Parks & gardens		4,153		6	6	346	340	98.3%	4,153
Sportsfields & stadia		196		-	-	16	16	100.0%	196
Swimming pools		-		-	-	-	-		-
Community halls		-		-	-	-	-		-
Libraries		495		-	-	41	41	100.0%	495
Recreational facilities		2,497		-	-	208	208	100.0%	2,497
Fire, safety & emergency		24		-	-	2	2	100.0%	24
Security and policing		1,383		-	-	115	115	100.0%	1,383
Buses		-		-	-	-	-		-
Clinics		-		-	-	-	-		-
Museums & Art Galleries		-		-	-	-	-		-
Cemeteries		2,503		-	-	209	209	100.0%	2,503
Social rental housing		-		-	-	-	-		-
Other		3,140		-	-	262	262	100.0%	3,140
<b><u>Heritage assets</u></b>	-	-	-	-	-	-	-		-
Buildings		-		-	-	-	-		-
Other		-		-	-	-	-		-
<b><u>Investment properties</u></b>	-	473	-	15	15	39	24	61.1%	473
Housing development		-		-	-	-	-		-
Other		473		15	15	39	24	61.1%	473
<b><u>Other assets</u></b>	-	115,774	-	247	247	9,648	9,401	97.4%	115,774
General vehicles		74,403		181	181	6,200	6,020	97.1%	74,403
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment		2,059		21	21	172	150	87.7%	2,059
Computers - hardware/equipment		1,586		-	-	132	132	100.0%	1,586
Furniture and other office equipment		12,777		26	26	1,065	1,039	97.6%	12,777
Abattoirs		-		-	-	-	-		-
Markets		647		-	-	54	54	100.0%	647
Civic Land and Buildings		22,691		16	16	1,891	1,875	99.1%	22,691
Other Buildings		1,433		1	1	119	119	99.6%	1,433
Other Land		-		-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-		-	-	-	-		-
Other		178		3	3	15	12	81.5%	178
<b><u>Agricultural assets</u></b>	-	-	-	-	-	-	-		-
List sub-class		-		-	-	-	-		-
		-		-	-	-	-		-
<b><u>Biological assets</u></b>	-	-	-	-	-	-	-		-
List sub-class		-		-	-	-	-		-
		-		-	-	-	-		-
<b><u>Intangibles</u></b>	-	-	-	-	-	-	-		-
Computers - software & programming		-		-	-	-	-		-
Other		-		-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	-	419,268	-	3,094	3,094	34,939	31,845	91.1%	419,268