

THE CITY MANAGER
THE EXECUTIVE MAYOR

MUNICIPAL FINANCE MANAGEMENT ACT (MFMA): MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 APRIL 2015 (MONTHLY BUDGET STATEMENT)

1. PURPOSE

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

2. STRATEGIC OBJECTIVE

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

Section 71 of the MFMA requires that:

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

For the reporting period ending 30 April 2015, the ten working day reporting limit expires on **15 May 2015**.

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

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

3. REPORT FOR THE PERIOD ENDING 30 APRIL 2015

This report is based upon financial information, as at 30 April 2015 and available at the time of preparation. All variances are calculated against the approved **adjustments budget** figures.

The financial results **for the period ended 30 April 2015** are summarised as follows:

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

The SFP shown in Annexure B is prepared on a similar basis to the prescribed budget format, detailing revenue by source, excluding capital transfers and contributions, and expenditure by type. The actual revenue for the period is **100.56%** (R4 801.471 million on the year target of **R4 774.930 million**) and the expenditure for the period is **89.50%** (R4 214.868 million on the year target of **R4 709.232 million**) respectively.

The summary report indicates the following:

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Property rates | 969,482 | 1,084,200 | 903,089 | 77,563 | 753,377 | 752,571 | 805 | 0% | 903,089 |
| Property rates - penalties & collection charges | – | – | – | – | – | – | – | – | – |
| Service charges - electricity revenue | 1,711,473 | 2,396,602 | 2,128,550 | 135,574 | 1,577,815 | 1,773,784 | (195,970) | -11% | 2,128,550 |
| Service charges - water revenue | 612,264 | 677,958 | 677,958 | 112,762 | 688,163 | 564,962 | 123,201 | 22% | 677,958 |
| Service charges - sanitation revenue | 201,496 | 240,416 | 214,649 | 18,039 | 176,325 | 178,874 | (2,549) | -1% | 214,649 |
| Service charges - refuse revenue | 121,731 | 154,967 | 80,475 | 6,722 | 66,997 | 67,062 | (65) | 0% | 80,475 |
| Service charges - other | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | 20,416 | 27,727 | 27,675 | 1,503 | 16,392 | 23,062 | (6,670) | -29% | 27,675 |
| Interest earned - external investments | 47,918 | 196,589 | 187,315 | 16,825 | 153,749 | 156,095 | (2,346) | -2% | 187,315 |
| Interest earned - outstanding debtors | 151,276 | 153,008 | 162,584 | 15,906 | 136,690 | 135,486 | 1,204 | 1% | 162,584 |
| Dividends received | – | – | – | – | – | – | – | – | – |
| Fines | 77,362 | 12,665 | 8,125 | 515 | 5,315 | 6,770 | (1,455) | -21% | 8,125 |
| Licences and permits | 433 | 928 | 928 | 14 | 149 | 773 | (624) | -81% | 928 |
| Agency services | 4,725 | 3,722 | 7,741 | 396 | 3,959 | 6,451 | (2,492) | -39% | 7,741 |
| Transfers recognised - operational | 950,472 | 617,571 | 632,934 | – | 604,526 | 527,443 | 77,083 | 15% | 632,934 |
| Other revenue | 87,550 | 725,984 | 696,928 | 26,478 | 618,014 | 580,771 | 37,243 | 6% | 696,928 |
| Gains on disposal of PPE | 1,421 | 990 | 990 | – | – | 825 | (825) | -100% | 990 |
| Total Revenue (excluding capital transfers and contributions) | 4,958,021 | 6,293,327 | 5,729,939 | 412,296 | 4,801,471 | 4,774,930 | 26,541 | 1% | 5,729,939 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 1,105,567 | 1,356,537 | 1,371,819 | 104,867 | 1,020,655 | 1,143,178 | (122,524) | -11% | 1,371,819 |
| Remuneration of councillors | 47,107 | 51,692 | 51,641 | 6,230 | 42,333 | 43,034 | (702) | -2% | 51,641 |
| Debt impairment | 589,442 | 214,628 | 214,628 | 17,886 | 178,857 | 178,856 | 1 | 0% | 214,628 |
| Depreciation & asset impairment | 410,971 | 492,853 | 434,844 | 7,500 | 333,633 | 362,369 | (28,736) | -8% | 434,844 |
| Finance charges | 70,145 | 244,132 | 226,900 | 16,151 | 143,416 | 189,083 | (45,666) | -24% | 226,900 |
| Bulk purchases | 1,487,044 | 1,744,580 | 1,501,580 | 114,509 | 1,300,007 | 1,251,312 | 48,695 | 4% | 1,501,580 |
| Other materials | 264,983 | 419,268 | 396,886 | 24,981 | 219,554 | 330,737 | (111,183) | -34% | 396,886 |
| Contracted services | 226,432 | 350,130 | 377,480 | 28,527 | 274,122 | 314,566 | (40,444) | -13% | 377,480 |
| Transfers and grants | 4,273 | 161,255 | 128,166 | 3,567 | 68,191 | 106,804 | (38,613) | -36% | 128,166 |
| Other expenditure | 582,552 | 888,970 | 947,156 | 95,461 | 634,099 | 789,293 | (155,194) | -20% | 947,156 |
| Loss on disposal of PPE | 64,595 | – | – | – | – | – | – | – | – |
| Total Expenditure | 4,853,111 | 5,924,047 | 5,651,101 | 419,678 | 4,214,868 | 4,709,232 | (494,364) | -10% | 5,651,101 |
| Surplus/(Deficit) | 104,910 | 369,280 | 78,838 | (7,382) | 586,604 | 65,698 | 520,905 | 0 | 78,838 |
| Transfers recognised - capital | 772,311 | 756,633 | 827,306 | – | 7,490 | 689,419 | (681,929) | (0) | 827,306 |
| Contributions recognised - capital | – | 19,267 | – | – | – | – | – | – | – |
| Contributed assets | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | | | 906,144 |
| Taxation | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after taxation | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | | | 906,144 |
| Attributable to minorities | – | – | – | – | – | – | | | – |
| Surplus/(Deficit) attributable to municipality | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | | | 906,144 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | | | – |
| Surplus/ (Deficit) for the year | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | | | 906,144 |

The major revenue variances against the approved adjustments budget are:

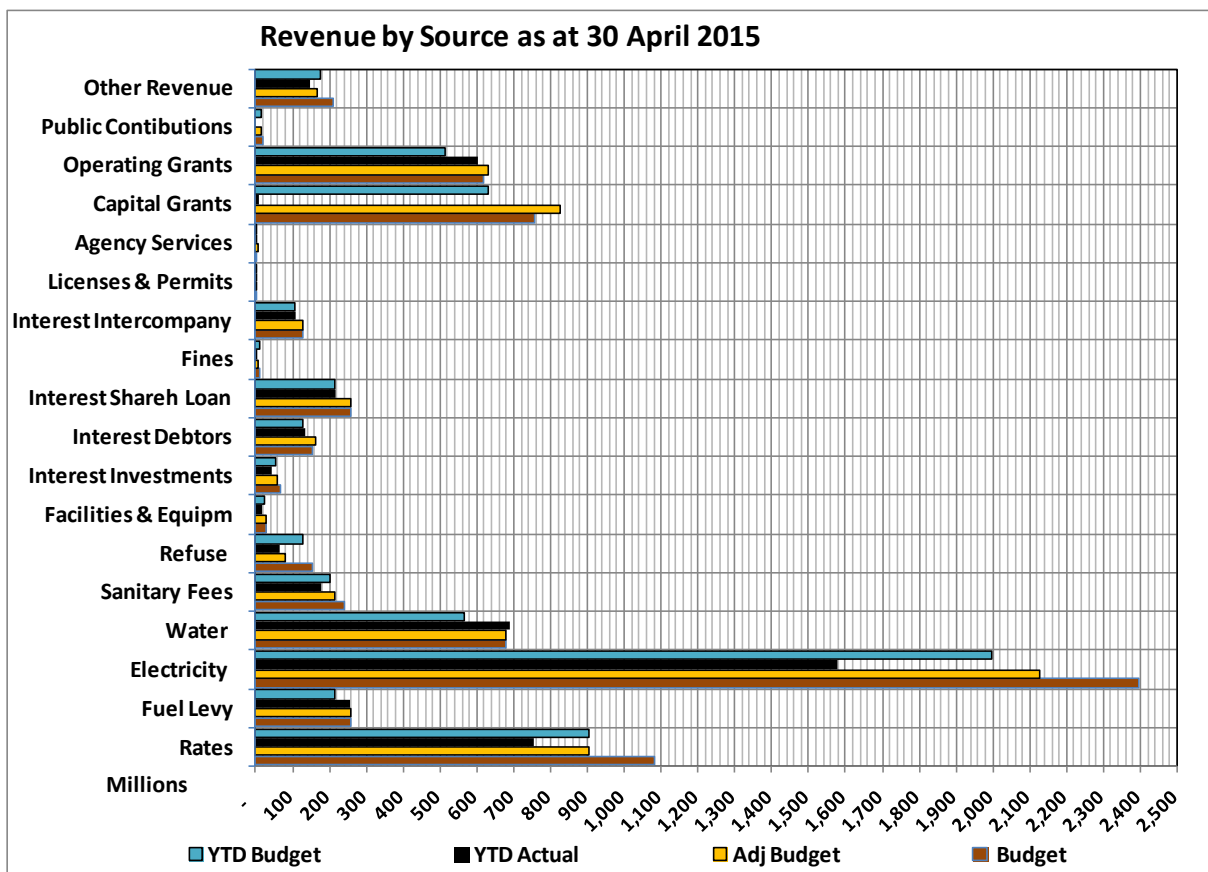
- Property rates – The favourable variance of R805 thousand for the period is on target;
- Electricity revenue – Unfavourable variance of R195.970 million due to less actual sales than budgeted, less electricity billed and sold for the period because of seasonal fluctuation and load shedding;
- Water revenue - Favourable variance of R123.201 million due to an increase in billing, more water billed and sold for the period because of seasonal fluctuation;
- Services charges – Sanitation revenue: The unfavourable variance of R2.549 million is on target;
- Services charges – Refuse revenue: Unfavourable variance of R65 thousand is on target;
- Interest earned – External investments: Unfavourable variance of R2.346 million is on target;
- Interest earned –outstanding debtors: Favourable variance of R1.204 million is on target;
- Fines - Unfavourable variance of R1.455 million due to illegal connections fees budgeted by the entity - (R0 revenue collected vs R2 million budgeted);
- Government Grants and subsidies – Operating: R77.083 million favourable due to the equitable share received in advance;

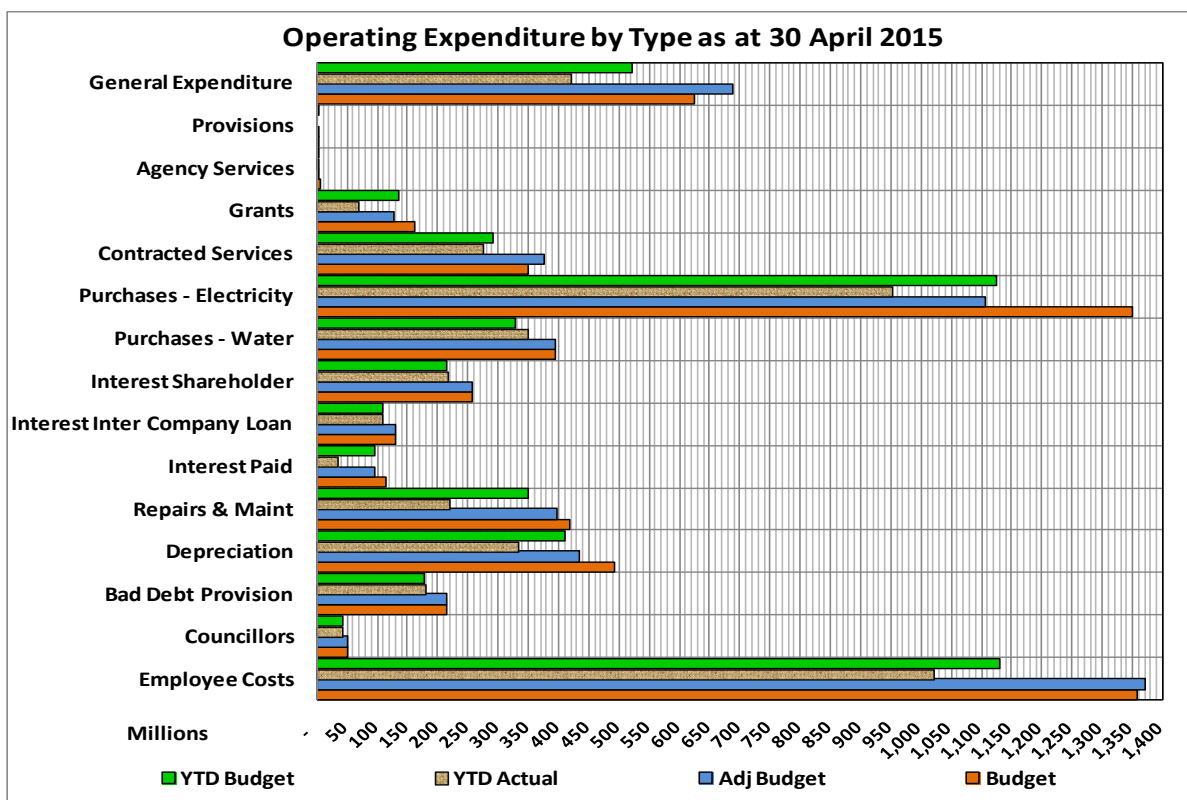
- Other revenue (R37.243 million) favourable due to a combination of under collection on various revenue items, non-cash items, GRAP issues only accounted for when finalising the financial statements and the fuel levy received in advance and
- Transfers recognised – Capital: R681.929 million unfavourable due the non recognition of capital grants, slow spending and implementation of projects for the period.

The major operating expenditure variances against the approved adjustments budget are:

- Employee related costs – Favourable variance of R122.524 million due to unfilled vacancies;
- Debt impairment – On target;
- Depreciation – Favourable variance of R28.736 million due to depreciation for the month not accrued by the parent municipality;
- Finance charges – Favourable variance of R45.666 million, mainly due to no interest charge on new loans (R45.285 million budgeted vs R25.475 million (49.63%) expenditure – only existing loans) as it has not been taken up fully and interest on defined benefit plan (R39.805 million budgeted vs R0 expenditure) only accounted for at year end;
- Bulk purchases – Unfavourable variance of R48.695 million, mainly due to seasonal fluctuation for the purchasing for water and electricity;
- Other materials (R111.183 million) favourable due to under-spending;
- Contracted services (R40.444 million) favourable due to under-spending;
- Transfers and grants (R38.613 million) favourable mainly due to lower grants and subsidies given as free basic services for indigent beneficiaries to date, including the delay in the measurement of water consumption in the informal settlement areas and
- Other expenditure (R155.194 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 and adjustments budget;



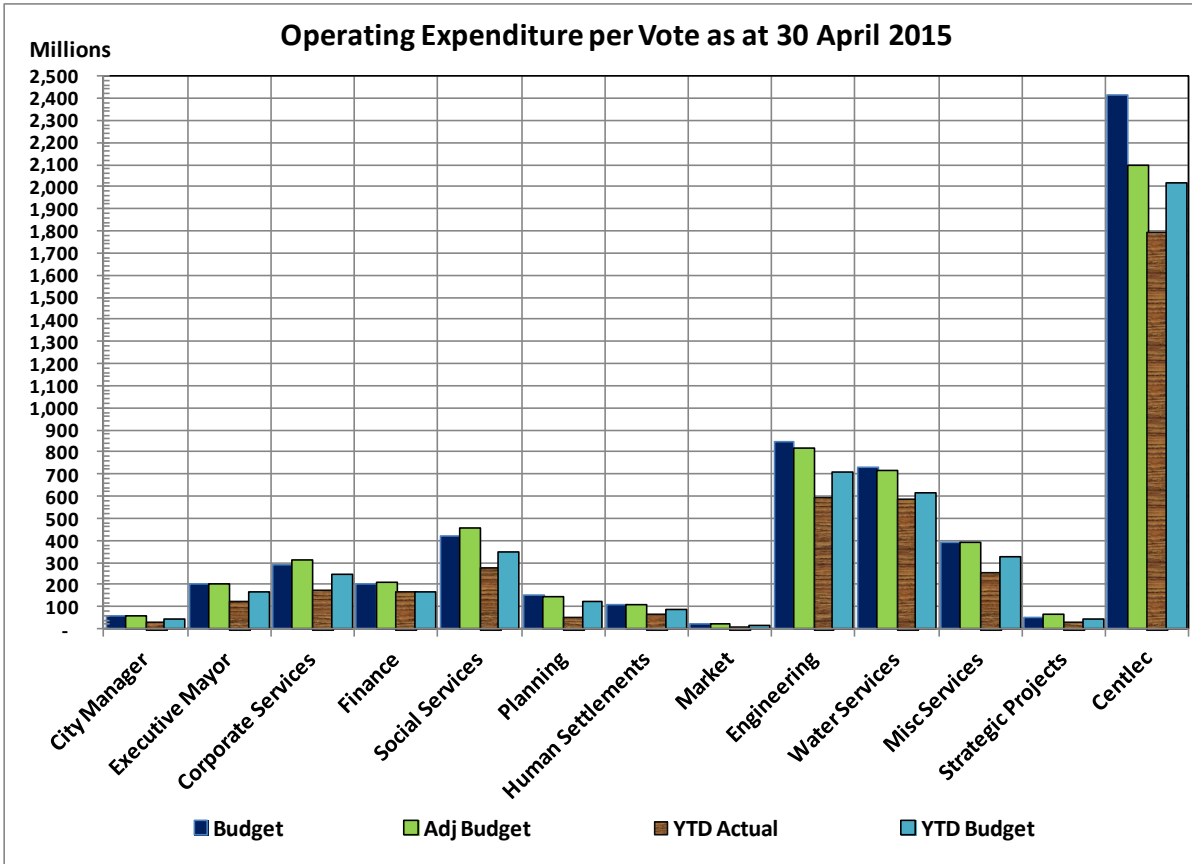
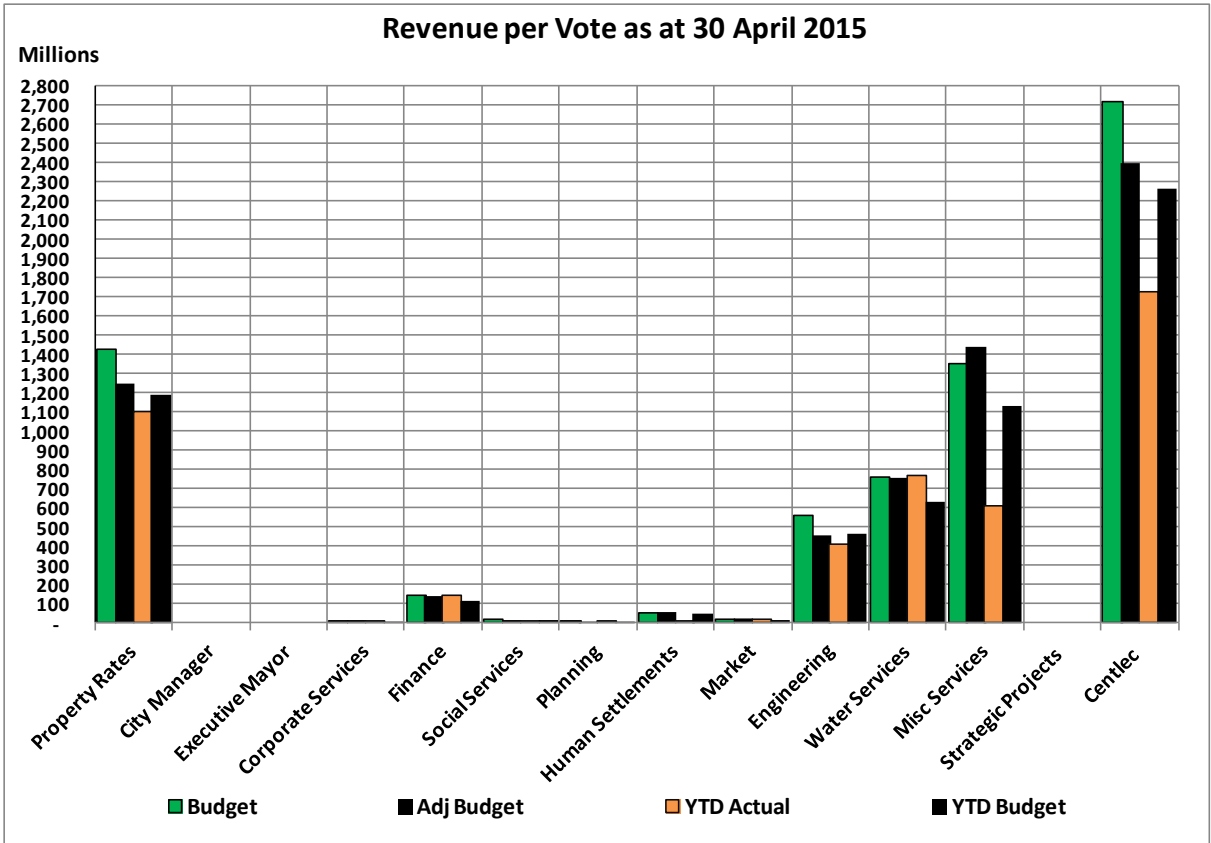


The table below shows the revenue and expenditure per vote:

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 |
| R thousands | | | | | | | | | |
| Revenue by Vote | | | | | | | | | |
| Vote 1 - City Manager | 1 | - | - | - | - | - | - | - | - |
| Vote 2 - Executive Mayor | 491 | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | 6,612 | 12,470 | 12,148 | 289 | 3,574 | 10,124 | (6,549) | -64.7% | 12,148 |
| Vote 4 - Finance | 1,445,766 | 1,571,066 | 1,389,922 | 93,471 | 1,244,890 | 1,158,264 | 86,626 | 7.5% | 1,389,922 |
| Vote 5 - Social Services | 94,379 | 16,290 | 16,259 | 1,339 | 13,651 | 13,549 | 102 | 0.8% | 16,259 |
| Vote 6 - Planning | 6,720 | 6,523 | 6,523 | 276 | 4,517 | 5,436 | (920) | -16.9% | 6,523 |
| Vote 7 - Human Settlement and Housing | 5,926 | 53,650 | 53,650 | 1,004 | 12,967 | 44,708 | (31,741) | -71.0% | 53,650 |
| Vote 8 - Fresh Produce Market | 20,936 | 20,438 | 20,985 | 1,658 | 17,535 | 17,487 | 47 | 0.3% | 20,985 |
| Vote 9 - Engineering Services | 488,932 | 560,105 | 459,697 | 25,097 | 407,190 | 383,080 | 24,111 | 6.3% | 459,697 |
| Vote 10 - Water Services | 692,279 | 756,656 | 756,656 | 112,976 | 768,534 | 630,544 | 137,990 | 21.9% | 756,656 |
| Vote 11 - Miscellaneous Services | 902,051 | 1,355,324 | 1,441,360 | 25,624 | 608,024 | 1,201,129 | (593,105) | -49.4% | 1,441,360 |
| Vote 12 - Regional Operations | - | - | - | - | - | - | - | - | - |
| Vote 13 - Strategic Projects and Service Delivery Regulation | - | - | - | - | - | - | - | - | - |
| Vote 14 - Electricity - Centlec (Soc) Ltd | 2,066,239 | 2,716,705 | 2,400,045 | 150,563 | 1,728,080 | 2,000,029 | (271,949) | -13.6% | 2,400,045 |
| - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 5,730,332 | 7,069,227 | 6,557,245 | 412,296 | 4,808,961 | 5,464,349 | (655,388) | -12.0% | 6,557,245 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - City Manager | 34,099 | 55,855 | 55,734 | 2,793 | 29,935 | 46,444 | (16,510) | -35.5% | 55,734 |
| Vote 2 - Executive Mayor | 146,448 | 202,481 | 203,739 | 15,097 | 126,869 | 169,782 | (42,913) | -25.3% | 203,739 |
| Vote 3 - Corporate Services | 193,880 | 291,667 | 308,574 | 15,411 | 178,190 | 257,144 | (78,954) | -30.7% | 308,574 |
| Vote 4 - Finance | 153,798 | 236,561 | 261,740 | 25,070 | 204,300 | 218,116 | (13,816) | -6.3% | 261,740 |
| Vote 5 - Social Services | 287,942 | 417,650 | 459,480 | 27,542 | 278,026 | 382,898 | (104,872) | -27.4% | 459,480 |
| Vote 6 - Planning | 100,312 | 149,689 | 143,711 | 3,956 | 51,618 | 119,759 | (68,141) | -56.9% | 143,711 |
| Vote 7 - Human Settlement and Housing | 85,997 | 107,636 | 111,265 | 6,275 | 67,179 | 92,720 | (25,541) | -27.5% | 111,265 |
| Vote 8 - Fresh Produce Market | 14,185 | 20,084 | 20,084 | 819 | 11,016 | 16,736 | (5,720) | -34.2% | 20,084 |
| Vote 9 - Engineering Services | 840,575 | 847,680 | 809,972 | 46,552 | 594,107 | 674,974 | (80,867) | -12.0% | 809,972 |
| Vote 10 - Water Services | 619,170 | 734,135 | 718,948 | 54,025 | 588,352 | 599,121 | (10,770) | -1.8% | 718,948 |
| Vote 11 - Miscellaneous Services | 375,081 | 390,475 | 390,475 | 31,323 | 255,685 | 325,395 | (69,709) | -21.4% | 390,475 |
| Vote 12 - Regional Operations | - | - | - | - | - | - | - | - | - |
| Vote 13 - Strategic Projects and Service Delivery Regulation | 52,678 | 53,664 | 68,595 | 2,071 | 35,443 | 57,162 | (21,719) | -38.0% | 68,595 |
| Vote 14 - Electricity - Centlec (Soc) Ltd | 1,948,946 | 2,416,470 | 2,098,785 | 188,744 | 1,794,147 | 1,748,980 | 45,167 | 2.6% | 2,098,785 |
| - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 4,853,111 | 5,924,047 | 5,651,101 | 419,678 | 4,214,868 | 4,709,232 | (494,364) | -10.5% | 5,651,101 |
| Surplus/ (Deficit) for the year | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | (161,023) | -21.3% | 906,144 |

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



Capital Expenditure Report (Annexure B – Table C5)

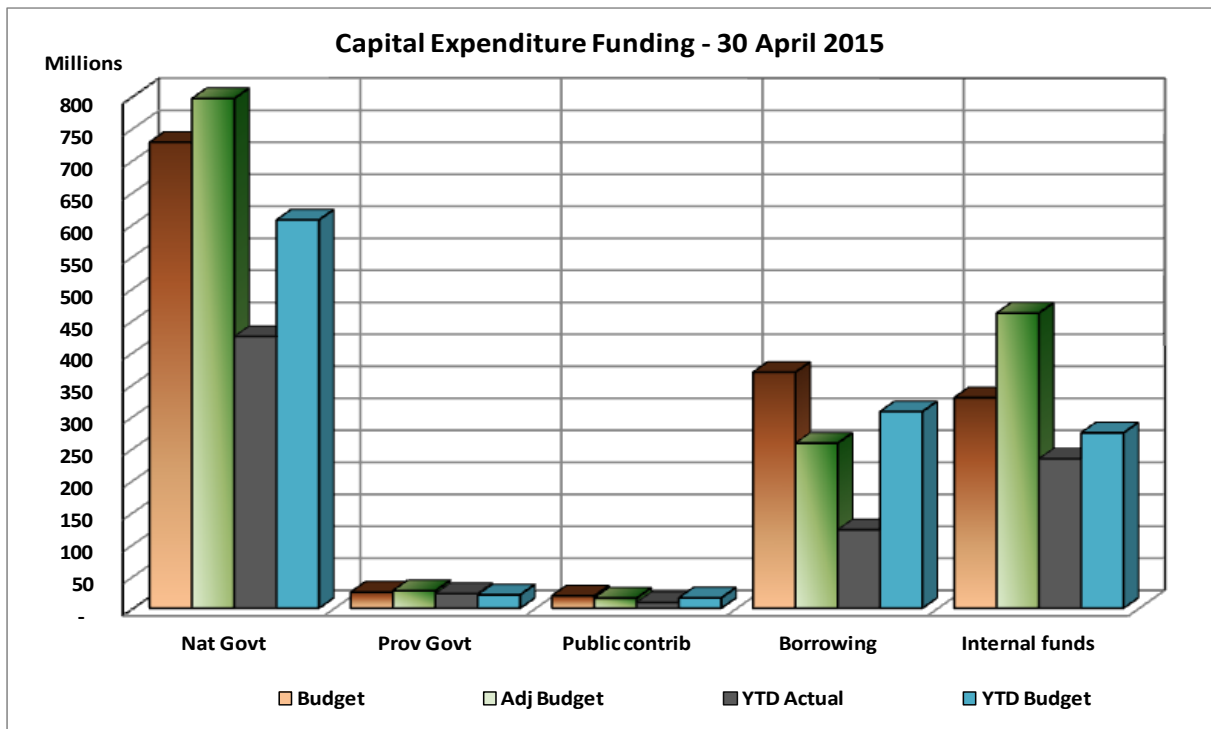
The capital expenditure report shown in Annexure B has been prepared on the basis of the format required to be lodged electronically with National Treasury, and is categorised into major output 'type'. The actual spending for the year to date period is **only 62.54% (R812.102 million on the year target of R1 298.304 million)**. For the year (10 months) we have thus spent only **52.13%** of the approved adjustments budget, as against a target of **83.33%**. Serious efforts and plans should be made to accelerate the spending in the forthcoming months to reach at least 90% spending at the end of the financial year.

The summary report indicates the following:

Summary Statement of Capital Expenditure - Financing

| Description | Adj Budget 2014/15 R'000 | YTD Budget Apr 2015 R'000 | YTD Actual Apr 2015 R'000 | Variance YTD Fav/(Unfav) R'000 |
|----------------------------|--------------------------|---------------------------|---------------------------|--------------------------------|
| Capital Expenditure | 1 557 971 | 1 298 304 | 812 102 | (486 202) |
| Capital Financing | | | | |
| National Government | 796 220 | 663 514 | 424 459 | (239 055) |
| Provincial Government | 27 377 | 22 814 | 22 784 | (31) |
| Public Contributions | 15 767 | 13 139 | 8 982 | (4 157) |
| Borrowing | 257 760 | 214 799 | 122 525 | (92 274) |
| Internally Generated Funds | 460 847 | 384 038 | 233 353 | (150 685) |
| Financing Total | 1 557 971 | 1 298 304 | 812 102 | (486 202) |

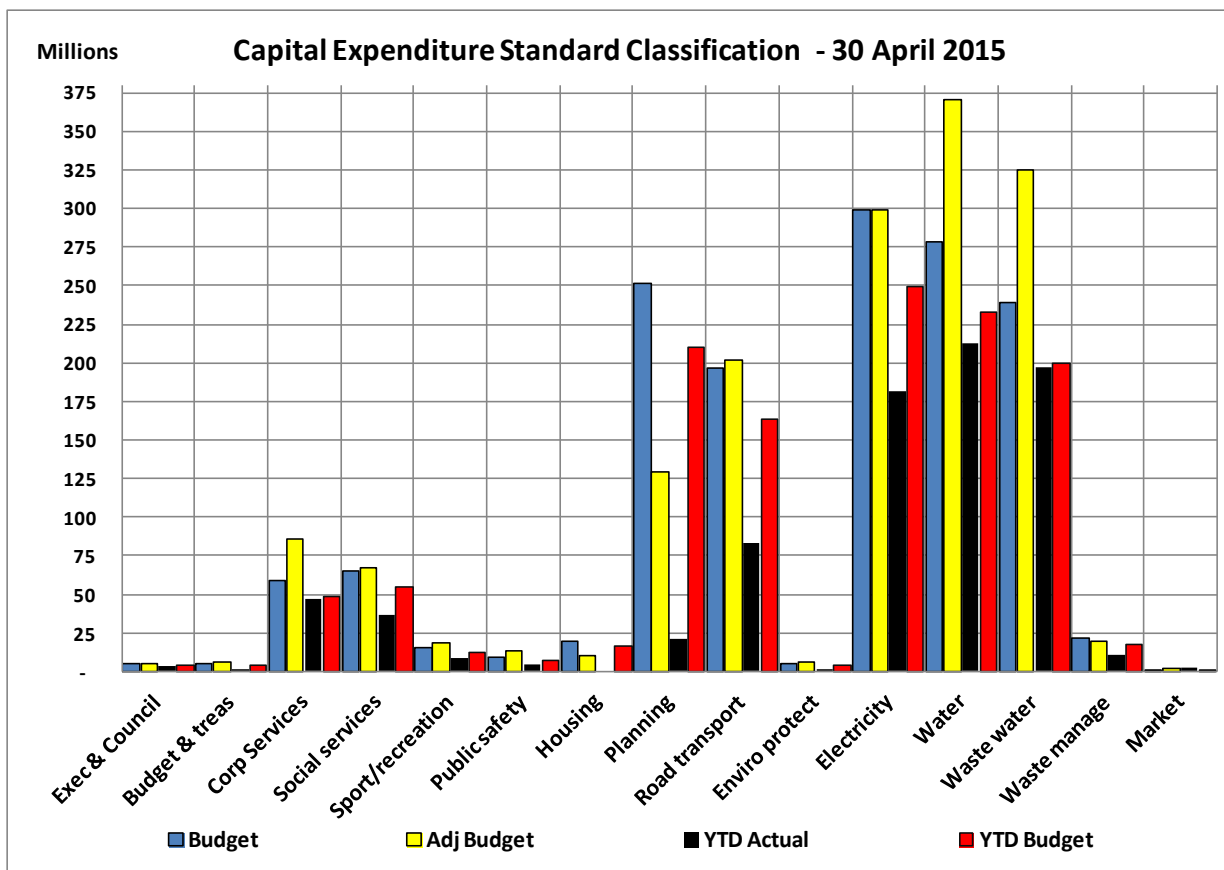
The following chart indicates the capital expenditure financing.



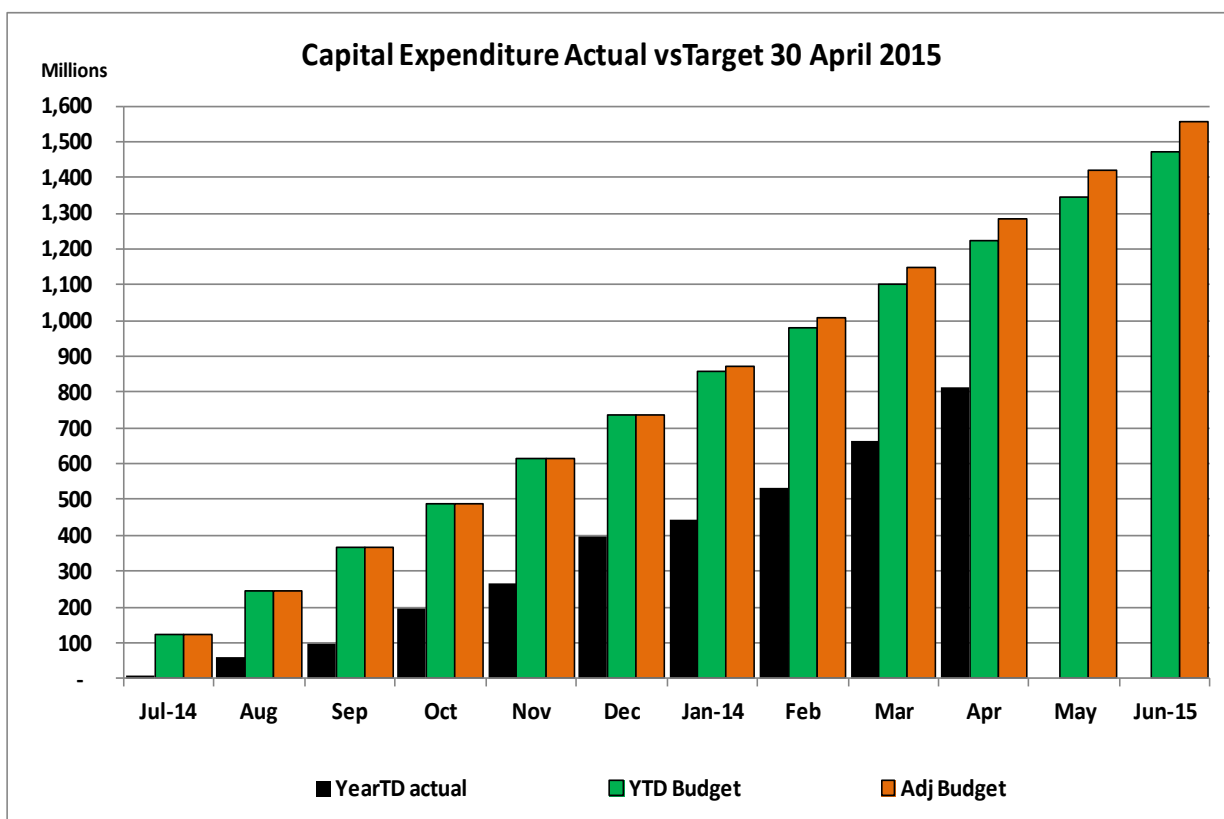
The status of year-to-date capital expenditure, compared to the standard classification for the key infrastructure items as indicated in Annexure B – Table C5 are:

| | |
|-------------------------------------|--|
| Governance and administration | (R28.668 million less than budget target) |
| Community and public safety | (R40.477 million less than budget target) |
| Economic and environmental services | (R175.541 million less than budget target) |
| Electricity | (R67.651 million less than budget target) |
| Water | (R95.837 million less than budget target) |
| Waste water management | (R73.061 million less than budget target) |
| Waste management | (R5.255 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 and adjustments budget.



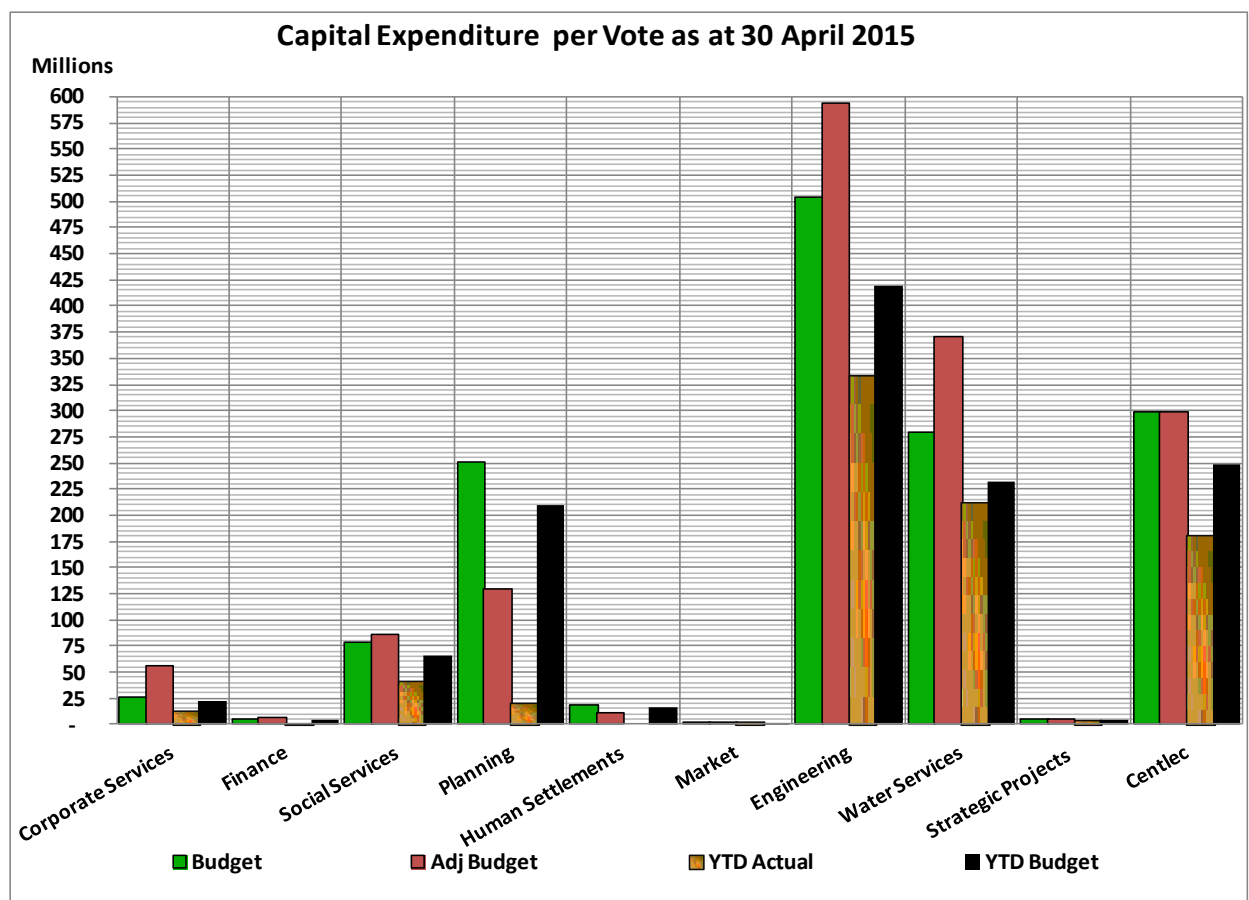
The following chart compares the year to date actual expenditure with the year to date approved budget and adjustments budget (target).



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

| Capital Expenditure per Vote | Budget | Adj Budget | YTD Actual | YTD Budget | Percentage |
|------------------------------|----------------------|----------------------|--------------------|----------------------|---------------|
| Corporate Services | 26,708,868 | 55,863,546 | 12,950,335 | 22,257,301 | 23.18% |
| Finance | 5,075,000 | 6,275,000 | 1,496,368 | 4,229,150 | 23.85% |
| Social Services | 79,259,160 | 85,796,884 | 42,302,731 | 66,049,036 | 49.31% |
| Planning | 251,415,775 | 128,900,210 | 20,941,565 | 209,512,308 | 16.25% |
| Human Settlements | 19,264,063 | 10,629,124 | - | 16,053,322 | 0.00% |
| Market | 700,000 | 2,400,000 | 2,289,094 | 583,331 | 95.38% |
| Engineering | 503,956,470 | 593,303,471 | 333,860,439 | 419,962,045 | 56.27% |
| Water Services | 278,720,069 | 370,309,406 | 212,752,495 | 232,265,795 | 57.45% |
| Strategic Projects | 5,400,000 | 5,400,000 | 3,916,611 | 4,499,982 | 72.53% |
| Centlec | 298,963,243 | 299,093,299 | 181,592,394 | 249,135,039 | 60.71% |
| | 1,469,462,648 | 1,557,970,940 | 812,102,034 | 1,224,547,308 | 52.13% |

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



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

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

The CFS report for the period ending 30 April 2015 indicates a closing balance (cash and cash equivalents) of **R1 028.916 million** (March 2015 – R1 102.228 million) which comprises of the following:

- Bank balance and cash R124.175.million (Mangaung)
- Bank balance and cash R26.393 million (Centlec)
- Bank balance and cash R1.886 million (Market)
- Investment deposits R397.732 million (Mangaung)
- Investment deposits R478.730 million (Centlec)

Cash flows from operating activities category:

- Ratepayers and other reflect a year to date amount of **R3 471.890 million**, resulting in a **R168.103 million** favourable variance, as compared to a year target of **R3 303.787 million**;
- Operating grants and subsidies show a year to date amount of **R709.082 million** compared to a year target of **R517.530 million** (**R191.552 million** favourable variance mainly due to the equitable share received in advance – R163.470 million received in March 2015);
- Capital grants and subsidies show a year to date amount of **R726.904 million** compared to a year to date target of **R606.358 million** (**R120.546 million** favourable variance mainly due to the Urban Settlements Development Grant received in advance – received R190 million in February 2015);
- Interest show a year to date amount of **R41.263 million** compared to a year target of **R164.753 million** (**R123.490 million** unfavourable variance mainly due to low collection of interest on outstanding debtors – slow collection of outstanding debtors in total) and interest on intercompany loan;
- Cash flows from financing activities: Borrowing long term reflects a year to date amount of **R218.797 million**, resulting in a R137.035 million unfavourable variance, as compared to a year target of **R355.832 million** due to the new external loan not yet fully received (no new draw down from the loan facilities for the month).
- No grants were received during the reporting period.

With regard to payments:

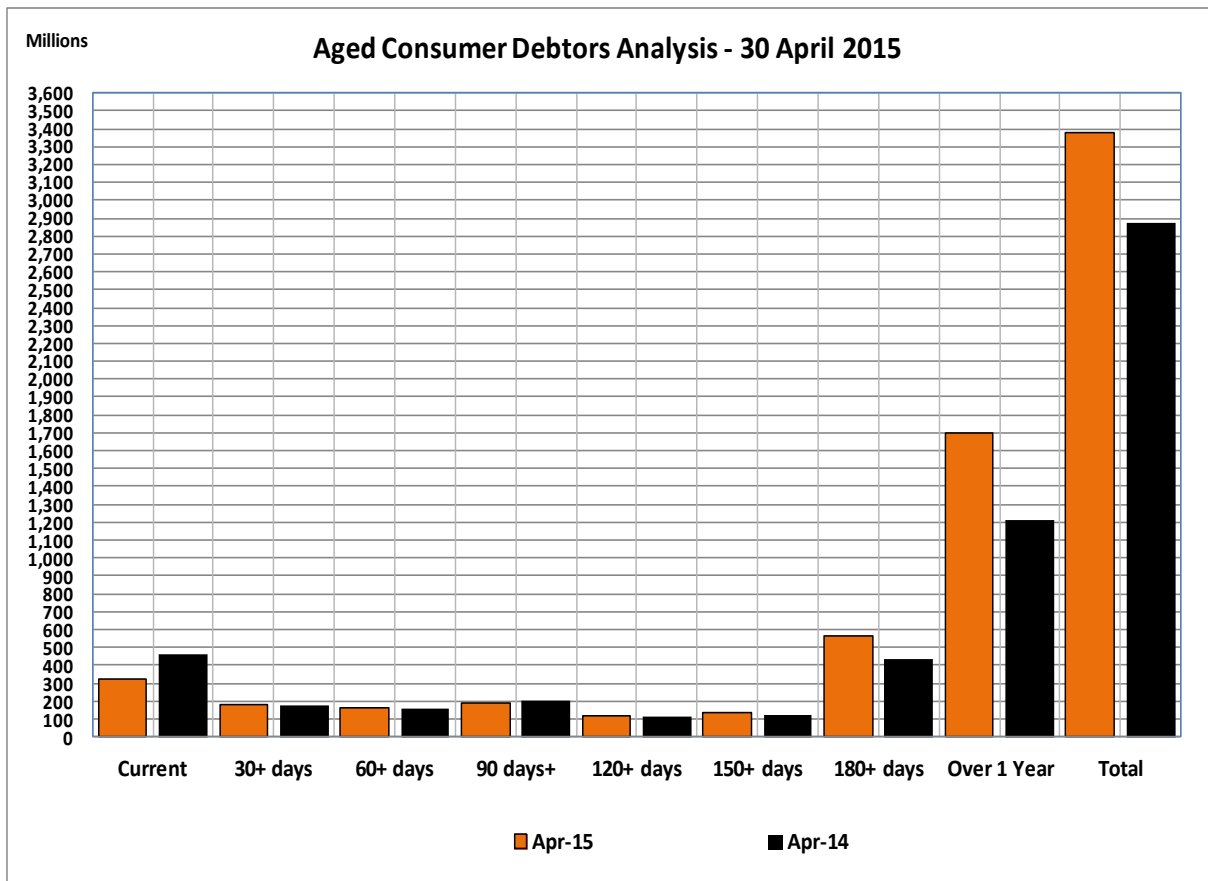
- Suppliers and employee payments indicate a year to date amount of **R3 808.342 million** (**R100.827 million** favourable variance) compared to a target of **R3 909.169 million**;
- Capital payments indicate a year to date amount of **R923.816 million** (**R121.491 million** favourable variance) compared to a target of **R1 045.307 million**;
- Finance charges shows a year to date amount of **R17.877 million** compared to a year target of **R52.190 million** (**R34.314 million** favourable variance) due to the new external loan not yet received in full and interest only payable in June 2015;
- Transfers and grants indicate a year to date amount of **R16.760 million** (**R3.591 million** unfavourable variance) compared to a target of **R13.170 million** and
- Repayment of borrowing indicate a year to date amount of **R7.318 million** (**R13.516 million** favourable variance) compared to a target of **R20.834 million** due to the new external loan not yet received in full and instalments only payable in June 2015.

Outstanding Debtors Report (Annexure B – Table SC3)

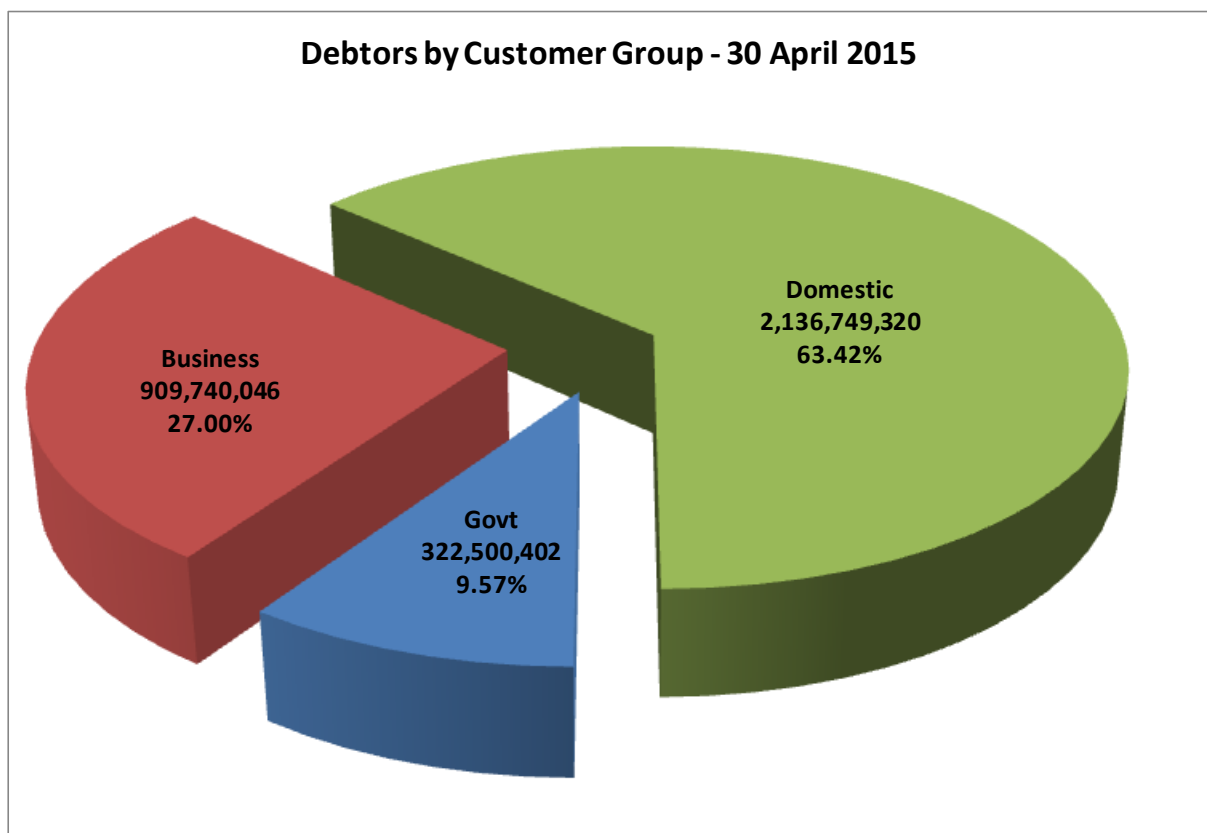
The debtors report has been prepared on the basis of the format required to be lodged electronically with National Treasury. This format provides an extended aged analysis, as well as an aged analysis by debtor type.

The net debtors balance as at 30 April 2015 is **R3 380.555 million** (March 2015 – R3 374.822 million) after excluding R242.532 million (March 2015 – R236.582 million) for electricity owed to Centlec and R11.295 million (March 2015 – R11.403 million) for other departmental charges, thus reflecting a decrease of R0.108 million for the month.

The following chart illustrates that the major debt is reflected in the over 1 year category. An amount of **R1 847.648 million** (R1 216.059 million – April 2014) is outstanding in this category, with **R1 228.890 million** attributable to households, an increase of R298.181 million from the balance of R930.709 million (households) in April 2014.

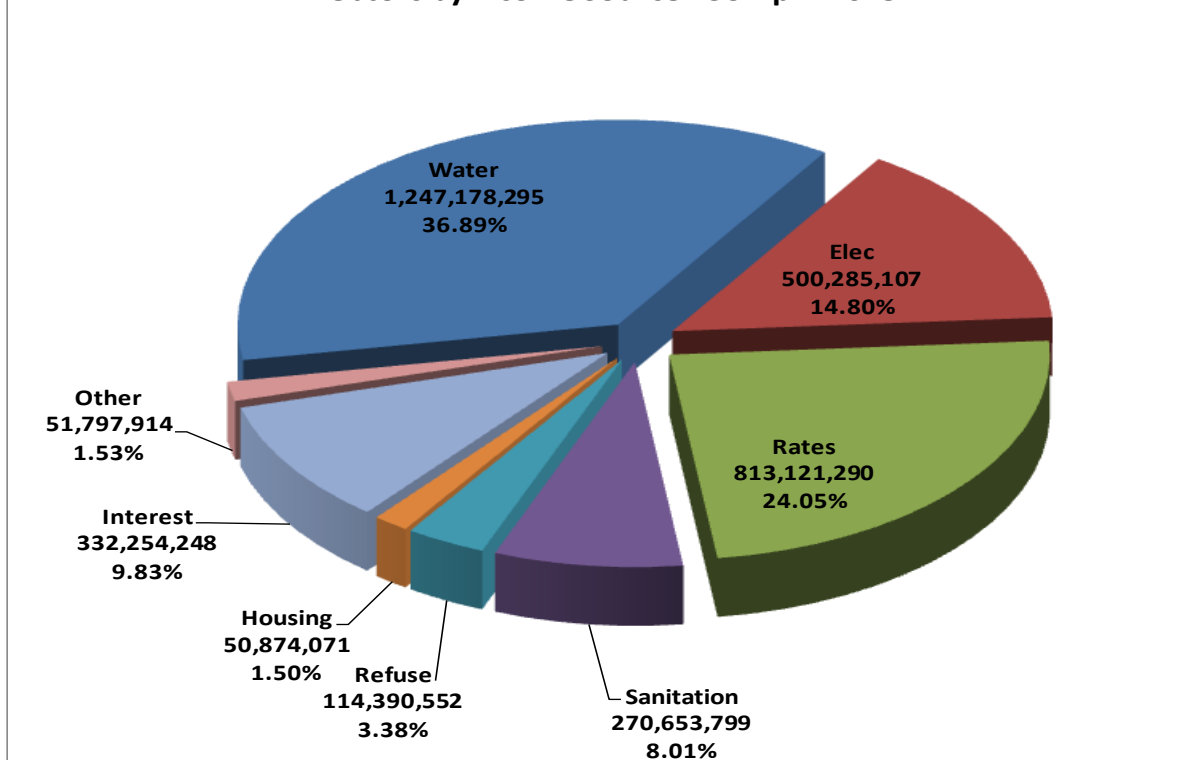


The following chart indicates the outstanding debtors per customer group (excluding electricity owned to Centlec and other departmental charges as explained above).



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

Debtors by Income Source - 30 April 2015



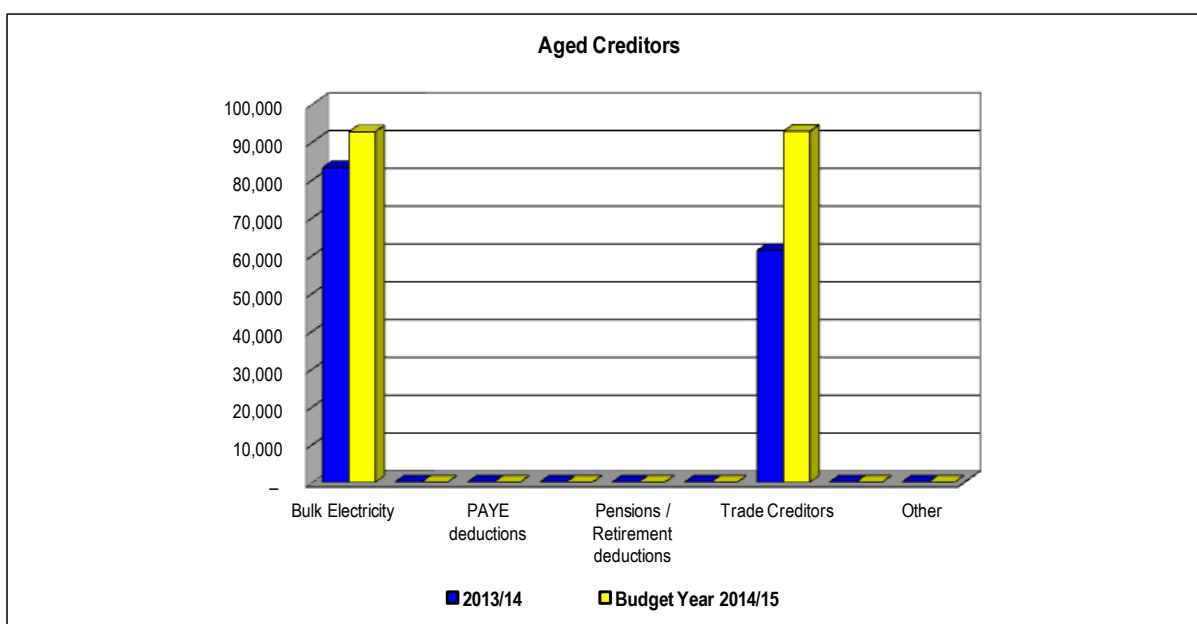
Outstanding Creditors Report (Annexure B – Table SC4)

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 creditors amounted to R185.414 million compared to an amount of R186.777 million in March 2015. The decrease of R1.363 million is in trade creditors that decreased with R1.363 million.

The total trade creditors for the period ending 30 April 2015 comprises out of the following:

- Bulk electricity R92.648 million
- Trade creditors Centlec R2.669 million
- Trade creditors Mangaung R90.097 million
- Total R185.414 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 **R876.462** million as at 30 April 2015 against **R1 069.421 million** at 31 March 2015.

4. FINANCIAL IMPLICATIONS

The report for the period ending 30 April 2015 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 April 2015 the operating revenue (excluding capital grants) and expenditure actual represented **76.29%** and **71.15%**, respectively of the approved adjustments budget. The outcome reflects a variance of **7.04%** (unfavourable) and **12.18%** (favourable) respectively, when compared to the target of **83.33**. 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 30 April 2015 represents only **52.13%** when compared to a target of **83.33%**, a variance of **31.20%** for the year against the target.

5. KEY APRIL 2015 PERFORMANCE (FINANCIAL) INDICATORS

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

6. INTERDEPARTMENTAL AND CLUSTER IMPACT

This report is prepared to achieve MFMA compliance.

7. COMMENTS OF THE HEAD: LEGAL SERVICES

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

8. IMPLICATIONS

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

This report is an overview of the financial results for the period ended 30 April 2015, 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.

Not applicable.

9. **CONCLUSION**

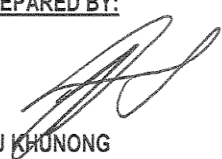
This report is in compliance of Section 71 of the MFMA, by providing a statement to the Executive Mayor containing certain financial particulars.

RECOMMENDED

That, in compliance with Section 71 of the MFMA:


1. The Accounting Officer submits to the Executive Mayor this statement reflecting the implementation of the budget and the financial state of affairs of the municipality for the quarter ending 30 April 2015 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: 2015/05/12

SUBMITTED BY:


E M MOHLAHO
CHIEF FINANCIAL OFFICER

DATE: 2015/05/12

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 **30 April 2015** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: _____

City Manager of the Mangaung Metropolitan Municipality

Signature:  _____

Date: 2015/05/14

Explanation of legal requirements

Section 71 of the MFMA requires that the monthly report should contain:

- (a) actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per **vote**;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those **allocations**, excluding expenditure on-
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of-
 - (i) any **material variances** from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan;
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The statement must also include:

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of **section 87(10)**.
- (3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.
- (4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

Further, in terms of Government Notice 27431 dated 1 April 2005, regarding the "Local Government: Municipal Finance Management Act 2003 Municipal Investment Regulations: the following is applicable:

Reporting requirements:

9. (1) The accounting officer of a municipality or municipal entity must within 10 working days of the end of each month, as part of the section 71 report required by the Act, submit to the mayor of the municipality or the board of directors of the municipal entity a report describing in accordance with generally recognised accounting practice the investment portfolio of that municipality or municipal entity as at the end of the month.
- (2) The report referred to in sub regulation (1) must set out at least –
 - (a) the **market value** of each investment as at the beginning of the reporting period;
 - (b) any changes to the investment portfolio during the reporting period;
 - (c) the market value of each investment as at the end of the reporting period; and
 - (d) fully accrued interest and yield for the reporting period.

[**Highlighted** requirements are further explained below].

Certain 'prescribed' municipalities are required to provide their financial reports to the National Treasury, in lieu of the Provincial Treasury, which includes Mangaung. National Treasury have indicated that they wish to continue to directly monitor municipalities that have a significant impact on the South African economy. For this purpose the required electronic reports were progressively lodged with the National Treasury and for April 2015 the reports were submitted on 12 May 2015. 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 May 2015.

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

MANGAUNG C SCHEDULE MONTHLY BUDGET STATEMENT

General Information and Contact Information

| Main Tables | Consolidated Monthly Budget Statements |
|--------------------|---|
| Table C1-SUM | Summary |
| Table C2-FinPer SC | Financial Performance (standard classification) |
| Table C2C | Financial Performance (standard classification) |
| Table C3-Fin Per V | Financial Performance (revenue and expenditure by municipal vote) |
| Table C3C | Financial Performance (revenue and expenditure by municipal vote) - A |
| Table C4-FinPer RE | Financial Performance (revenue and expenditure) |
| Table C5-Capex | Capital Expenditure (municipal vote, standard classification and funding) |
| Table C5C | Capital Expenditure (municipal vote, standard classification and funding) - A |
| Table C6-FinPos | Financial Position |
| Table C7-Cflow | Cash Flow |

Supporting Tables

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

| MAN Mangaung - Contact Information | |
|--|-----------------------------------|
| A. GENERAL INFORMATION | |
| Municipality | MAN Mangaung |
| Grade | 6 |
| Province | FS FREE STATE |
| Web Address | mangaung.co.za |
| e-mail Address | |
| B. CONTACT INFORMATION | |
| Postal address: | |
| P.O. Box | 3704 |
| City / Town | Bloemfontein |
| Postal Code | 9300 |
| Street address | |
| Building | Bram Fischer Building |
| Street No. & Name | 5 De Villiers Street |
| City / Town | Bloemfontein |
| Postal Code | 9301 |
| General Contacts | |
| Telephone number | 051 405 8911 |
| Fax number | 051 405 8101 |
| C. POLITICAL LEADERSHIP | |
| Speaker: | |
| Name | Mr M A Siyonzana |
| Telephone number | 051 405 8007 |
| Cell number | 082 821 9300 |
| Fax number | 051 405 8676 |
| E-mail address | mxolisi.siyonzana@mangaung.co.za |
| Secretary/PA to the Speaker: | |
| Name | Me S B Mncube |
| Telephone number | 051 405 8640 |
| Cell number | 082 578 1378 |
| Fax number | 051 405 8971 |
| E-mail address | bonga.mncube@mangaung.co.za |
| Mayor/Executive Mayor: | |
| Name | Mr T M Manyoni |
| Telephone number | 051 405 8015 |
| Cell number | 082 334 0919 |
| Fax number | 051 405 8663 |
| E-mail address | thabo.manyoni@mangaung.co.za |
| Secretary/PA to the Mayor/Executive Mayor: | |
| Name | N Ndimande |
| Telephone number | 051 405 8015 |
| Cell number | 072 610 4792 |
| Fax number | 051 405 8663 |
| E-mail address | nhlanhla.ndimande@mangaung.co.za |
| Deputy Mayor/Executive Mayor: | |
| Name | Ms C Rampai |
| Telephone number | 051 405 8640 |
| Cell number | 083 459 2027 |
| Fax number | 051 405 8971 |
| E-mail address | constance.rampai@mangaung.co.za |
| Secretary/PA to the Deputy Mayor/Executive Mayor: | |
| Name | Ms B A Lefela |
| Telephone number | 051 405 8667 |
| Cell number | 083 354 9750 |
| Fax number | 051 405 8676 |
| E-mail address | dirontsho.lefela@mangaung.co.za |
| D. MANAGEMENT LEADERSHIP | |
| Municipal Manager: | |
| Name | Me S M Mazibuko |
| Telephone number | 051 405 8621 |
| Cell number | 082 467 9235 |
| Fax number | 051 405 8101 |
| E-mail address | sibongile.mazibuko@mangaung.co.za |
| Secretary/PA to the Municipal Manager: | |
| Name | Sonnet S Piechaczek |
| Telephone number | 051 405 8621 |
| Cell number | 082 925 5331 |
| Fax number | 051 405 8101 |
| E-mail address | sonnet.piechczek@mangaung.co.za |
| Chief Financial Officer | |
| Name | Mr E M Mohlahlo |
| Telephone number | 051 405 8625 |
| Cell number | 082 413 6113 |
| Fax number | 051 405 8787 |
| E-mail address | ernest.mohlahlo@mangaung.co.za |
| Secretary/PA to the Chief Financial Officer | |
| Name | Me Petunia Ramagaga |
| Telephone number | 051 405 8627 |
| Cell number | 073 032 5856 |
| Fax number | 051 405 8787 |
| E-mail address | Petunia.Ramagaga@mangaung.co.za |
| Official responsible for submitting financial information | |
| Name | Mr E M Mohlahlo |
| Telephone number | 051 405 8625 |
| Cell number | 082 413 6113 |
| Fax number | 051 405 8787 |
| E-mail address | ernest.mohlahlo@mangaung.co.za |
| Official responsible for submitting financial information | |
| Name | Mr Mosala Khunong |
| Telephone number | 051 405 8627 |
| Cell number | 082 552 3477 |
| Fax number | 051 405 8793 |
| E-mail address | Mosala.Khunong@mangaung.co.za |
| Official responsible for submitting financial information | |
| Name | Mr Dirk Pelsier |
| Telephone number | 051 405 8501 |
| Cell number | 082 463 1158 |
| Fax number | 051 405 8793 |
| E-mail address | dirk.pelsier@mangaung.co.za |

MAN Mangaung - Table C1 Consolidated Monthly Budget Statement Summary - M10 April

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|-------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 969,482 | 1,084,200 | 903,089 | 77,563 | 753,377 | 752,571 | 805 | 0% | 903,089 |
| Service charges | 2,646,965 | 3,469,943 | 3,101,632 | 273,097 | 2,509,300 | 2,584,683 | (75,383) | -3% | 3,101,632 |
| Investment revenue | 47,918 | 196,589 | 187,315 | 16,825 | 153,749 | 156,095 | (2,346) | -2% | 187,315 |
| Transfers recognised - operational | 950,472 | 617,571 | 632,934 | – | 604,526 | 527,443 | 77,083 | 15% | 632,934 |
| Other own revenue | 343,184 | 925,023 | 904,970 | 44,812 | 780,520 | 754,138 | 26,382 | 3% | 904,970 |
| Total Revenue (excluding capital transfers and contributions) | 4,958,021 | 6,293,327 | 5,729,939 | 412,296 | 4,801,471 | 4,774,930 | 26,541 | 1% | 5,729,939 |
| Employee costs | 1,105,567 | 1,356,537 | 1,371,819 | 104,867 | 1,020,655 | 1,143,178 | (122,524) | -11% | 1,371,819 |
| Remuneration of Councillors | 47,107 | 51,692 | 51,641 | 6,230 | 42,333 | 43,034 | (702) | -2% | 51,641 |
| Depreciation & asset impairment | 410,971 | 492,853 | 434,844 | 7,500 | 333,633 | 362,369 | (28,736) | -8% | 434,844 |
| Finance charges | 70,145 | 244,132 | 226,900 | 16,151 | 143,416 | 189,083 | (45,666) | -24% | 226,900 |
| Materials and bulk purchases | 1,752,027 | 2,163,848 | 1,898,466 | 139,490 | 1,519,561 | 1,582,049 | (62,488) | -4% | 1,898,466 |
| Transfers and grants | 4,273 | 161,255 | 128,166 | 3,567 | 68,191 | 106,804 | (38,613) | -36% | 128,166 |
| Other expenditure | 1,463,021 | 1,453,729 | 1,539,264 | 141,873 | 1,087,078 | 1,282,715 | (195,637) | -15% | 1,539,264 |
| Total Expenditure | 4,853,111 | 5,924,047 | 5,651,101 | 419,678 | 4,214,868 | 4,709,232 | (494,364) | -10% | 5,651,101 |
| Surplus/(Deficit) | 104,910 | 369,280 | 78,838 | (7,382) | 586,604 | 65,698 | 520,905 | 793% | 78,838 |
| Transfers recognised - capital | 772,311 | 756,633 | 827,306 | – | 7,490 | 689,419 | (681,929) | -99% | 827,306 |
| Contributions & Contributed assets | – | 19,267 | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | (161,023) | -21% | 906,144 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | (161,023) | -21% | 906,144 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 1,092,997 | 1,469,463 | 1,557,971 | 149,070 | 812,102 | 1,298,304 | (486,202) | -37% | 1,557,971 |
| Capital transfers recognised | 772,797 | 752,924 | 823,597 | 59,001 | 447,242 | 686,328 | (239,086) | -35% | 823,597 |
| Public contributions & donations | 25,246 | 19,267 | 15,767 | 1,424 | 8,982 | 13,139 | (4,157) | -32% | 15,767 |
| Borrowing | 5,189 | 368,518 | 257,760 | 46,157 | 122,525 | 214,799 | (92,274) | -43% | 257,760 |
| Internally generated funds | 289,764 | 328,754 | 460,847 | 42,489 | 233,353 | 384,037 | (150,685) | -39% | 460,847 |
| Total sources of capital funds | 1,092,997 | 1,469,463 | 1,557,971 | 149,070 | 812,102 | 1,298,304 | (486,202) | -37% | 1,557,971 |
| Financial position | | | | | | | | | |
| Total current assets | 1,896,518 | 2,914,557 | 2,791,962 | | 3,114,840 | | | | 2,791,962 |
| Total non current assets | 12,686,666 | 11,878,644 | 11,967,152 | | 13,304,204 | | | | 11,967,152 |
| Total current liabilities | 1,385,963 | 1,436,171 | 1,406,171 | | 1,507,278 | | | | 1,406,171 |
| Total non current liabilities | 1,310,330 | 1,489,514 | 1,466,450 | | 1,338,545 | | | | 1,466,450 |
| Community wealth/Equity | 11,886,890 | 11,867,516 | 11,886,493 | | 13,573,222 | | | | 11,886,493 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 1,073,962 | 1,430,977 | 741,481 | 87,390 | 1,106,160 | 617,899 | (488,261) | -79% | 741,481 |
| Net cash from (used) investing | (1,345,520) | (1,292,898) | (1,253,383) | (160,282) | (923,816) | (1,044,482) | (120,666) | 12% | (1,253,383) |
| Net cash from (used) financing | 120,681 | 306,082 | 404,283 | (420) | 213,318 | 336,901 | 123,583 | 37% | 404,283 |
| Cash/cash equivalents at the month/year end | 452,209 | 1,182,509 | 525,636 | – | 1,028,916 | 543,573 | (485,344) | -89% | 525,636 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | – | – | – | – | – | – | – | – | – |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 129,718 | 19,160 | 16,549 | 19,987 | – | – | – | – | 185,414 |

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M10 April

| 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 | | | | | | | | | |
| <u>Revenue - Standard</u> | | | | | | | | | |
| Governance and administration | 2,347,680 | 2,974,879 | 2,879,623 | 119,799 | 1,863,391 | 2,399,676 | (536,285) | -22% | 2,879,623 |
| Executive and council | 1,368 | 1,630 | 1,630 | – | – | 1,359 | (1,359) | -100% | 1,630 |
| Budget and treasury office | 2,343,343 | 2,924,760 | 2,829,652 | 119,095 | 1,852,914 | 2,358,034 | (505,120) | -21% | 2,829,652 |
| Corporate services | 2,968 | 48,489 | 48,341 | 704 | 10,477 | 40,284 | (29,807) | -74% | 48,341 |
| Community and public safety | 93,946 | 44,898 | 32,912 | 1,773 | 18,342 | 27,426 | (9,084) | -33% | 32,912 |
| Community and social services | 4,882 | 5,431 | 5,431 | 464 | 4,952 | 4,526 | 426 | 9% | 5,431 |
| Sport and recreation | 1,694 | 1,908 | 1,908 | 94 | 1,209 | 1,590 | (381) | -24% | 1,908 |
| Public safety | 78,751 | 21,679 | 10,013 | 657 | 6,790 | 8,345 | (1,555) | -19% | 10,013 |
| Housing | 8,614 | 15,538 | 15,538 | 558 | 5,388 | 12,949 | (7,561) | -58% | 15,538 |
| Health | 5 | 342 | 21 | – | 3 | 17 | (14) | -81% | 21 |
| Economic and environmental services | 6,912 | 9,043 | 9,012 | 376 | 5,526 | 7,510 | (1,984) | -26% | 9,012 |
| Planning and development | 5,843 | 6,523 | 6,523 | 276 | 4,517 | 5,436 | (920) | -17% | 6,523 |
| Road transport | 956 | 2,301 | 2,269 | 88 | 890 | 1,891 | (1,000) | -53% | 2,269 |
| Environmental protection | 114 | 220 | 220 | 13 | 119 | 183 | (64) | -35% | 220 |
| Trading services | 3,251,767 | 4,019,562 | 3,614,307 | 288,636 | 2,903,678 | 3,011,911 | (108,233) | -4% | 3,614,307 |
| Electricity | 2,070,556 | 2,704,185 | 2,399,190 | 150,563 | 1,727,953 | 1,999,317 | (271,363) | -14% | 2,399,190 |
| Water | 692,279 | 756,656 | 756,656 | 112,976 | 768,534 | 630,544 | 137,990 | 22% | 756,656 |
| Waste water management | 273,969 | 310,789 | 285,021 | 18,373 | 247,463 | 237,517 | 9,946 | 4% | 285,021 |
| Waste management | 214,964 | 247,932 | 173,440 | 6,724 | 159,727 | 144,533 | 15,194 | 11% | 173,440 |
| Other | 30,027 | 20,844 | 21,391 | 1,712 | 18,025 | 17,826 | 199 | 1% | 21,391 |
| Total Revenue - Standard | 5,730,332 | 7,069,227 | 6,557,245 | 412,296 | 4,808,961 | 5,464,349 | (655,388) | -12% | 6,557,245 |
| <u>Expenditure - Standard</u> | | | | | | | | | |
| Governance and administration | 1,116,269 | 1,312,718 | 1,364,753 | 101,680 | 921,542 | 1,137,290 | (215,747) | -19% | 1,364,753 |
| Executive and council | 248,555 | 347,602 | 357,969 | 21,303 | 201,852 | 298,306 | (96,455) | -32% | 357,969 |
| Budget and treasury office | 559,295 | 611,439 | 635,423 | 55,120 | 449,081 | 529,517 | (80,436) | -15% | 635,423 |
| Corporate services | 308,420 | 353,677 | 371,361 | 25,258 | 270,609 | 309,466 | (38,857) | -13% | 371,361 |
| Community and public safety | 351,886 | 526,575 | 590,898 | 33,858 | 352,508 | 492,413 | (139,906) | -28% | 590,898 |
| Community and social services | 98,459 | 165,777 | 172,727 | 10,851 | 97,754 | 143,938 | (46,185) | -32% | 172,727 |
| Sport and recreation | 24,562 | 46,350 | 46,591 | 1,727 | 25,847 | 38,826 | (12,979) | -33% | 46,591 |
| Public safety | 160,327 | 227,462 | 280,706 | 15,986 | 169,104 | 233,921 | (64,816) | -28% | 280,706 |
| Housing | 58,678 | 73,870 | 77,438 | 4,455 | 50,412 | 64,531 | (14,119) | -22% | 77,438 |
| Health | 9,860 | 13,116 | 13,436 | 839 | 9,391 | 11,197 | (1,806) | -16% | 13,436 |
| Economic and environmental services | 575,695 | 481,315 | 482,175 | 15,794 | 257,694 | 401,811 | (144,117) | -36% | 482,175 |
| Planning and development | 92,371 | 112,522 | 113,382 | 3,371 | 44,601 | 94,484 | (49,883) | -53% | 113,382 |
| Road transport | 466,890 | 339,466 | 339,466 | 11,040 | 198,227 | 282,887 | (84,660) | -30% | 339,466 |
| Environmental protection | 16,434 | 29,327 | 29,327 | 1,382 | 14,865 | 24,439 | (9,574) | -39% | 29,327 |
| Trading services | 2,794,776 | 3,582,958 | 3,192,794 | 267,527 | 2,671,933 | 2,660,651 | 11,283 | 0% | 3,192,794 |
| Electricity | 1,924,371 | 2,398,917 | 2,061,648 | 187,065 | 1,779,789 | 1,718,033 | 61,756 | 4% | 2,061,648 |
| Water | 619,174 | 734,135 | 718,948 | 54,025 | 588,352 | 599,121 | (10,770) | -2% | 718,948 |
| Waste water management | 125,844 | 254,722 | 227,586 | 14,570 | 173,501 | 189,654 | (16,153) | -9% | 227,586 |
| Waste management | 125,387 | 195,183 | 184,612 | 11,866 | 130,291 | 153,842 | (23,551) | -15% | 184,612 |
| Other | 14,485 | 20,482 | 20,482 | 820 | 11,190 | 17,068 | (5,878) | -34% | 20,482 |
| Total Expenditure - Standard | 4,853,111 | 5,924,047 | 5,651,101 | 419,678 | 4,214,868 | 4,709,232 | (494,364) | -10% | 5,651,101 |
| Surplus/ (Deficit) for the year | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | (161,023) | -21% | 906,144 |

MAN Mangaung - Table C2 Consolidated Monthly Budget Statement - Financial Performance (standard classification) - M10 April

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Revenue - Standard | | | | | | | | | |
| Municipal governance and administration | 2,347,680 | 2,974,879 | 2,879,623 | 119,799 | 1,863,391 | 2,399,676 | (536,285) | -22% | 2,879,623 |
| Executive and council | 1,368 | 1,630 | 1,630 | - | - | 1,359 | (1,359) | -100.00% | 1,630 |
| Mayor and Council | 1,368 | 1,630 | 1,630 | - | - | 1,359 | (1,359) | -100.00% | 1,630 |
| Municipal Manager | - | - | - | - | - | - | - | - | - |
| Budget and treasury office | 2,343,343 | 2,924,760 | 2,829,652 | 119,095 | 1,852,914 | 2,358,034 | (505,120) | -21.42% | 2,829,652 |
| Corporate services | 2,968 | 48,489 | 48,341 | 704 | 10,477 | 40,284 | (29,807) | -73.99% | 48,341 |
| Human Resources | 3,432 | 6,695 | 6,695 | 168 | 1,911 | 5,579 | (3,668) | -65.75% | 6,695 |
| Information Technology | - | - | - | - | - | - | - | - | - |
| Property Services | (1,770) | 38,111 | 38,111 | 446 | 7,579 | 31,759 | (24,180) | -76.13% | 38,111 |
| Other Admin | 1,306 | 3,683 | 3,535 | 90 | 987 | 2,946 | (1,959) | -66.49% | 3,535 |
| Community and public safety | 93,946 | 44,898 | 32,912 | 1,773 | 18,342 | 27,426 | (9,084) | -33.12% | 32,912 |
| Community and social services | 4,882 | 5,431 | 5,431 | 464 | 4,952 | 4,526 | 426 | 9.42% | 5,431 |
| Libraries and Archives | 186 | 317 | 317 | 28 | 148 | 264 | (116) | -44.10% | 317 |
| Museums & Art Galleries etc | 12 | 13 | 13 | - | 0 | 11 | (11) | -97.38% | 13 |
| Community halls and Facilities | - | - | - | - | - | - | - | - | - |
| Cemeteries & Crematoriums | 2,115 | 2,546 | 2,546 | 210 | 2,412 | 2,122 | 290 | 13.68% | 2,546 |
| Child Care | - | - | - | - | - | - | - | - | - |
| Aged Care | - | - | - | - | - | - | - | - | - |
| Other Community | - | - | - | - | - | - | - | - | - |
| Other Social | 2,569 | 2,555 | 2,555 | 225 | 2,392 | 2,129 | 263 | 12.36% | 2,555 |
| Sport and recreation | 1,694 | 1,908 | 1,908 | 94 | 1,209 | 1,590 | (381) | -23.97% | 1,908 |
| Public safety | 78,751 | 21,679 | 10,013 | 657 | 6,790 | 8,345 | (1,555) | -18.63% | 10,013 |
| Police | 78,004 | 8,440 | 8,440 | 645 | 6,104 | 7,034 | (930) | -13.22% | 8,440 |
| Fire | 579 | 718 | 718 | 12 | 560 | 599 | (39) | -6.44% | 718 |
| Civil Defence | - | - | - | - | - | - | - | - | - |
| Street Lighting | - | 12,520 | - | - | 126 | - | 126 | #DIV/0! | - |
| Other | 168 | - | 855 | - | - | 712 | (712) | -100.00% | 855 |
| Housing | 8,614 | 15,538 | 15,538 | 558 | 5,388 | 12,949 | (7,561) | -58.39% | 15,538 |
| Health | 5 | 342 | 21 | - | 3 | 17 | (14) | -81.08% | 21 |
| Clinics | - | - | - | - | - | - | - | - | - |
| Ambulance | - | - | - | - | - | - | - | - | - |
| Other | 5 | 342 | 21 | - | 3 | 17 | (14) | -81.08% | 21 |
| Economic and environmental services | 6,912 | 9,043 | 9,012 | 376 | 5,526 | 7,510 | (1,984) | -26.42% | 9,012 |
| Planning and development | 5,843 | 6,523 | 6,523 | 276 | 4,517 | 5,436 | (920) | -16.91% | 6,523 |
| Economic Development/Planning | 181 | 506 | 506 | 1 | 13 | 422 | (409) | -97.02% | 506 |
| Town Planning/Building enforcement | 5,661 | 6,017 | 6,017 | 275 | 4,504 | 5,014 | (510) | -10.17% | 6,017 |
| Licensing & Regulation | - | - | - | - | - | - | - | - | - |
| Road transport | 956 | 2,301 | 2,269 | 88 | 890 | 1,891 | (1,000) | -52.91% | 2,269 |
| Roads | - | 1,236 | 1,236 | - | - | 1,030 | (1,030) | -100.00% | 1,236 |
| Public Buses | - | - | - | - | - | - | - | - | - |
| Parking Garages | 956 | 1,065 | 1,033 | 88 | 890 | 861 | 29 | 3.42% | 1,033 |
| Vehicle Licensing and Testing | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Environmental protection | 114 | 220 | 220 | 13 | 119 | 183 | (64) | -35.12% | 220 |
| Pollution Control | - | - | - | - | - | - | - | - | - |
| Biodiversity & Landscape | - | - | - | - | - | - | - | - | - |
| Other | 114 | 220 | 220 | 13 | 119 | 183 | (64) | -35.12% | 220 |
| Trading services | 3,251,767 | 4,019,562 | 3,614,307 | 288,636 | 2,903,678 | 3,011,911 | (108,233) | -3.59% | 3,614,307 |
| Electricity | 2,070,556 | 2,704,185 | 2,399,190 | 150,563 | 1,727,953 | 1,999,317 | (271,363) | -13.57% | 2,399,190 |
| Electricity Distribution | 2,069,932 | 2,704,185 | 2,399,190 | 150,563 | 1,727,953 | 1,999,317 | (271,363) | -13.57% | 2,399,190 |
| Electricity Generation | 624 | - | - | - | - | - | - | - | - |
| Water | 692,279 | 756,656 | 756,656 | 112,976 | 768,534 | 630,544 | 137,990 | 21.88% | 756,656 |
| Water Distribution | 692,279 | 756,656 | 756,656 | 112,976 | 768,534 | 630,544 | 137,990 | 21.88% | 756,656 |
| Water Storage | - | - | - | - | - | - | - | - | - |
| Waste water management | 273,969 | 310,789 | 285,021 | 18,373 | 247,463 | 237,517 | 9,946 | 4.19% | 285,021 |
| Sewerage | 273,969 | 310,789 | 285,021 | 18,373 | 247,463 | 237,517 | 9,946 | 4.19% | 285,021 |
| Storm Water Management | - | - | - | - | - | - | - | - | - |
| Public Toilets | - | - | - | - | - | - | - | - | - |
| Waste management | 214,964 | 247,932 | 173,440 | 6,724 | 159,727 | 144,533 | 15,194 | 10.51% | 173,440 |
| Solid Waste | 214,964 | 247,932 | 173,440 | 6,724 | 159,727 | 144,533 | 15,194 | 10.51% | 173,440 |
| Other | 30,027 | 20,844 | 21,391 | 1,712 | 18,025 | 17,826 | 199 | 1.11% | 21,391 |
| Air Transport | 9,091 | 406 | 406 | 54 | 490 | 339 | 151 | 44.72% | 406 |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Tourism | - | - | - | - | - | - | - | - | - |
| Forestry | - | - | - | - | - | - | - | - | - |
| Markets | 20,936 | 20,438 | 20,985 | 1,658 | 17,535 | 17,487 | 47 | 0.27% | 20,985 |
| Total Revenue - Standard | 5,730,332 | 7,069,227 | 6,557,245 | 412,296 | 4,808,961 | 5,464,349 | (655,388) | -11.99% | 6,557,245 |

| | | | | | | | | | |
|--|------------------|------------------|------------------|----------------|------------------|------------------|------------------|----------------|------------------|
| Expenditure - Standard | | | | | | | | | |
| Municipal governance and administration | 1,116,269 | 1,312,718 | 1,364,753 | 101,680 | 921,542 | 1,137,290 | (215,747) | -18.97% | 1,364,753 |
| Executive and council | 248,555 | 347,602 | 357,969 | 21,303 | 201,852 | 298,306 | (96,455) | -32.33% | 357,969 |
| Mayor and Council | 238,662 | 333,159 | 342,429 | 20,662 | 191,036 | 285,356 | (94,320) | -33.05% | 342,429 |
| Municipal Manager | 9,892 | 14,442 | 15,540 | 641 | 10,815 | 12,950 | (2,135) | -16.49% | 15,540 |
| Budget and treasury office | 559,295 | 611,439 | 635,423 | 55,120 | 449,081 | 529,517 | (80,436) | -15.19% | 635,423 |
| Corporate services | 308,420 | 353,677 | 371,361 | 25,258 | 270,609 | 309,466 | (38,857) | -12.56% | 371,361 |
| Human Resources | 43,142 | 54,853 | 55,495 | 3,830 | 37,553 | 46,246 | (8,692) | -18.80% | 55,495 |
| Information Technology | 65,688 | 90,127 | 98,127 | 5,089 | 52,529 | 81,773 | (29,244) | -35.76% | 98,127 |
| Property Services | 47,223 | 33,767 | 33,827 | 1,820 | 16,767 | 28,189 | (11,422) | -40.52% | 33,827 |
| Other Admin | 152,366 | 174,930 | 183,912 | 14,518 | 163,760 | 153,259 | 10,501 | 6.85% | 183,912 |
| Community and public safety | 351,886 | 526,575 | 590,898 | 33,858 | 352,508 | 492,413 | (139,906) | -28.41% | 590,898 |
| Community and social services | 98,459 | 165,777 | 172,727 | 10,851 | 97,754 | 143,938 | (46,185) | -32.09% | 172,727 |
| Libraries and Archives | 16,843 | 24,096 | 25,796 | 1,593 | 14,864 | 21,497 | (6,633) | -30.85% | 25,796 |
| Museums & Art Galleries etc | 1,205 | 2,122 | 2,392 | 101 | 998 | 1,993 | (995) | -49.90% | 2,392 |
| Community halls and Facilities | - | - | - | - | - | - | - | - | - |
| Cemeteries & Crematoriums | 15,684 | 25,592 | 25,592 | 1,393 | 14,450 | 21,327 | (6,876) | -32.24% | 25,592 |
| Child Care | - | - | - | - | - | - | - | - | - |
| Aged Care | - | - | - | - | - | - | - | - | - |
| Other Community | - | - | - | - | - | - | - | - | - |
| Other Social | 64,727 | 113,966 | 118,946 | 7,764 | 67,441 | 99,122 | (31,681) | -31.96% | 118,946 |
| Sport and recreation | 24,562 | 46,350 | 46,591 | 1,727 | 25,847 | 38,826 | (12,979) | -33.43% | 46,591 |
| Public safety | 160,327 | 227,462 | 280,706 | 15,986 | 169,104 | 233,921 | (64,816) | -27.71% | 280,706 |
| Police | 100,382 | 130,615 | 163,252 | 9,450 | 107,474 | 136,043 | (28,569) | -21.00% | 163,252 |
| Fire | 50,298 | 64,924 | 65,706 | 4,144 | 39,842 | 54,755 | (14,913) | -27.24% | 65,706 |
| Civil Defence | - | - | - | - | - | - | - | - | - |
| Street Lighting | 3,834 | 17,552 | 14,611 | 1,679 | 14,358 | 12,176 | 2,183 | 17.93% | 14,611 |
| Other | 5,814 | 14,371 | 37,137 | 713 | 7,430 | 30,947 | (23,517) | -75.99% | 37,137 |
| Housing | 58,678 | 73,870 | 77,438 | 4,455 | 50,412 | 64,531 | (14,119) | -21.88% | 77,438 |
| Health | 9,860 | 13,116 | 13,436 | 839 | 9,391 | 11,197 | (1,806) | -16.13% | 13,436 |
| Clinics | - | - | - | - | - | - | - | - | - |
| Ambulance | - | - | - | - | - | - | - | - | - |
| Other | 9,860 | 13,116 | 13,436 | 839 | 9,391 | 11,197 | (1,806) | -16.13% | 13,436 |
| Economic and environmental services | 575,695 | 481,315 | 482,175 | 15,794 | 257,694 | 401,811 | (144,117) | -35.87% | 482,175 |
| Planning and development | 92,371 | 112,522 | 113,382 | 3,371 | 44,601 | 94,484 | (49,883) | -52.79% | 113,382 |
| Economic Development/Planning | 48,016 | 61,904 | 62,471 | 1,133 | 27,198 | 52,059 | (24,861) | -47.75% | 62,471 |
| Town Planning/Building enforcement | 44,355 | 50,618 | 50,911 | 2,238 | 17,403 | 42,425 | (25,022) | -58.98% | 50,911 |
| Licensing & Regulation | - | - | - | - | - | - | - | - | - |
| Road transport | 466,890 | 339,466 | 339,466 | 11,040 | 198,227 | 282,887 | (84,660) | -29.93% | 339,466 |
| Roads | 465,928 | 337,604 | 337,604 | 10,942 | 197,443 | 281,336 | (83,893) | -29.82% | 337,604 |
| Public Buses | - | - | - | - | - | - | - | - | - |
| Parking Garages | 962 | 1,861 | 1,861 | 98 | 784 | 1,551 | (767) | -49.45% | 1,861 |
| Vehicle Licensing and Testing | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Environmental protection | 16,434 | 29,327 | 29,327 | 1,382 | 14,865 | 24,439 | (9,574) | -39.17% | 29,327 |
| Pollution Control | - | - | - | - | - | - | - | - | - |
| Biodiversity & Landscape | - | - | - | - | - | - | - | - | - |
| Other | 16,434 | 29,327 | 29,327 | 1,382 | 14,865 | 24,439 | (9,574) | -39.17% | 29,327 |
| Trading services | 2,794,776 | 3,582,958 | 3,192,794 | 267,527 | 2,671,933 | 2,660,651 | 11,283 | 0.42% | 3,192,794 |
| Electricity | 1,924,371 | 2,398,917 | 2,061,648 | 187,065 | 1,779,789 | 1,718,033 | 61,756 | 3.59% | 2,061,648 |
| Electricity Distribution | 1,917,802 | 2,390,285 | 2,053,016 | 184,941 | 1,768,943 | 1,710,840 | 58,104 | 3.40% | 2,053,016 |
| Electricity Generation | 6,569 | 8,632 | 8,632 | 2,124 | 10,846 | 7,193 | 3,652 | 50.78% | 8,632 |
| Water | 619,174 | 734,135 | 718,948 | 54,025 | 588,352 | 599,121 | (10,770) | -1.80% | 718,948 |
| Water Distribution | 619,174 | 734,135 | 718,948 | 54,025 | 588,352 | 599,121 | (10,770) | -1.80% | 718,948 |
| Water Storage | - | - | - | - | - | - | - | - | - |
| Waste water management | 125,844 | 254,722 | 227,586 | 14,570 | 173,501 | 189,654 | (16,153) | -8.52% | 227,586 |
| Sewerage | 125,844 | 254,722 | 227,586 | 14,570 | 173,501 | 189,654 | (16,153) | -8.52% | 227,586 |
| Storm Water Management | - | - | - | - | - | - | - | - | - |
| Public Toilets | - | - | - | - | - | - | - | - | - |
| Waste management | 125,387 | 195,183 | 184,612 | 11,866 | 130,291 | 153,842 | (23,551) | -15.31% | 184,612 |
| Solid Waste | 125,387 | 195,183 | 184,612 | 11,866 | 130,291 | 153,842 | (23,551) | -15.31% | 184,612 |
| Other | 14,485 | 20,482 | 20,482 | 820 | 11,190 | 17,068 | (5,878) | -34.44% | 20,482 |
| Air Transport | 300 | 398 | 398 | 1 | 174 | 332 | (158) | -47.59% | 398 |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Tourism | - | - | - | - | - | - | - | - | - |
| Forestry | - | - | - | - | - | - | - | - | - |
| Markets | 14,185 | 20,084 | 20,084 | 819 | 11,016 | 16,736 | (5,720) | -34.18% | 20,084 |
| Total Expenditure - Standard | 4,853,111 | 5,924,047 | 5,651,101 | 419,678 | 4,214,868 | 4,709,232 | (494,364) | -10.50% | 5,651,101 |
| Surplus/ (Deficit) for the year | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | (161,023) | -21.32% | 906,144 |

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

| Vote Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Revenue by Vote | | | | | | | | | |
| Vote 1 - City Manager | 1 | - | - | - | - | - | - | - | - |
| Vote 2 - Executive Mayor | 491 | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | 6,612 | 12,470 | 12,148 | 289 | 3,574 | 10,124 | (6,549) | -64.7% | 12,148 |
| Vote 4 - Finance | 1,445,766 | 1,571,066 | 1,389,922 | 93,471 | 1,244,890 | 1,158,264 | 86,626 | 7.5% | 1,389,922 |
| Vote 5 - Social Services | 94,379 | 16,290 | 16,259 | 1,339 | 13,651 | 13,549 | 102 | 0.8% | 16,259 |
| Vote 6 - Planning | 6,720 | 6,523 | 6,523 | 276 | 4,517 | 5,436 | (920) | -16.9% | 6,523 |
| Vote 7 - Human Settlement and Housing | 5,926 | 53,650 | 53,650 | 1,004 | 12,967 | 44,708 | (31,741) | -71.0% | 53,650 |
| Vote 8 - Fresh Produce Market | 20,936 | 20,438 | 20,985 | 1,658 | 17,535 | 17,487 | 47 | 0.3% | 20,985 |
| Vote 9 - Engineering Services | 488,932 | 560,105 | 459,697 | 25,097 | 407,190 | 383,080 | 24,111 | 6.3% | 459,697 |
| Vote 10 - Water Services | 692,279 | 756,656 | 756,656 | 112,976 | 768,534 | 630,544 | 137,990 | 21.9% | 756,656 |
| Vote 11 - Miscellaneous Services | 902,051 | 1,355,324 | 1,441,360 | 25,624 | 608,024 | 1,201,129 | (593,105) | -49.4% | 1,441,360 |
| Vote 12 - Regional Operations | - | - | - | - | - | - | - | - | - |
| Vote 13 - Strategic Projects and Service Delivery Regulation | - | - | - | - | - | - | - | - | - |
| Vote 14 - Electricity - Centlec (Soc) Ltd | 2,066,239 | 2,716,705 | 2,400,045 | 150,563 | 1,728,080 | 2,000,029 | (271,949) | -13.6% | 2,400,045 |
| - | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 5,730,332 | 7,069,227 | 6,557,245 | 412,296 | 4,808,961 | 5,464,349 | (655,388) | -12.0% | 6,557,245 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - City Manager | 34,099 | 55,855 | 55,734 | 2,793 | 29,935 | 46,444 | (16,510) | -35.5% | 55,734 |
| Vote 2 - Executive Mayor | 146,448 | 202,481 | 203,739 | 15,097 | 126,869 | 169,782 | (42,913) | -25.3% | 203,739 |
| Vote 3 - Corporate Services | 193,880 | 291,667 | 308,574 | 15,411 | 178,190 | 257,144 | (78,954) | -30.7% | 308,574 |
| Vote 4 - Finance | 153,798 | 236,561 | 261,740 | 25,070 | 204,300 | 218,116 | (13,816) | -6.3% | 261,740 |
| Vote 5 - Social Services | 287,942 | 417,650 | 459,480 | 27,542 | 278,026 | 382,898 | (104,872) | -27.4% | 459,480 |
| Vote 6 - Planning | 100,312 | 149,689 | 143,711 | 3,956 | 51,618 | 119,759 | (68,141) | -56.9% | 143,711 |
| Vote 7 - Human Settlement and Housing | 85,997 | 107,636 | 111,265 | 6,275 | 67,179 | 92,720 | (25,541) | -27.5% | 111,265 |
| Vote 8 - Fresh Produce Market | 14,185 | 20,084 | 20,084 | 819 | 11,016 | 16,736 | (5,720) | -34.2% | 20,084 |
| Vote 9 - Engineering Services | 840,575 | 847,680 | 809,972 | 46,552 | 594,107 | 674,974 | (80,867) | -12.0% | 809,972 |
| Vote 10 - Water Services | 619,170 | 734,135 | 718,948 | 54,025 | 588,352 | 599,121 | (10,770) | -1.8% | 718,948 |
| Vote 11 - Miscellaneous Services | 375,081 | 390,475 | 390,475 | 31,323 | 255,685 | 325,395 | (69,709) | -21.4% | 390,475 |
| Vote 12 - Regional Operations | - | - | - | - | - | - | - | - | - |
| Vote 13 - Strategic Projects and Service Delivery Regulation | 52,678 | 53,664 | 68,595 | 2,071 | 35,443 | 57,162 | (21,719) | -38.0% | 68,595 |
| Vote 14 - Electricity - Centlec (Soc) Ltd | 1,948,946 | 2,416,470 | 2,098,785 | 188,744 | 1,794,147 | 1,748,980 | 45,167 | 2.6% | 2,098,785 |
| - | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 4,853,111 | 5,924,047 | 5,651,101 | 419,678 | 4,214,868 | 4,709,232 | (494,364) | -10.5% | 5,651,101 |
| Surplus/ (Deficit) for the year | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | (161,023) | -21.3% | 906,144 |

MAN Mangaung - Table C3 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

| 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 |
| Revenue by Vote | | | | | | | | | |
| Vote 1 - City Manager | 1 | - | - | - | - | - | - | | - |
| 1.1 - Office of the City Manager | - | - | - | - | - | - | - | | - |
| 1.2 - Deputy Executive Director Operations | 1 | - | - | - | - | - | - | | - |
| 1.3 - Information Technology and Management | - | - | - | - | - | - | - | | - |
| 1.4 - Committee Services | - | - | - | - | - | - | - | | - |
| 1.5 - Deputy Executive Director Performance | - | - | - | - | - | - | - | | - |
| 1.6 - Risk Management and anti-Fraud & Corruption | - | - | - | - | - | - | - | | - |
| 1.7 - Internal Audit | - | - | - | - | - | - | - | | - |
| 1.8 - Institutional Compliance | - | - | - | - | - | - | - | | - |
| Vote 2 - Executive Mayor | 491 | - | - | - | - | - | - | | - |
| 2.1 - Office of the Speaker | - | - | - | - | - | - | - | | - |
| 2.2 - Office of the Executive Mayor | 491 | - | - | - | - | - | - | | - |
| 2.3 - Office of the Councils Whip | - | - | - | - | - | - | - | | - |
| Vote 3 - Corporate Services | 6,612 | 12,470 | 12,148 | 289 | 3,574 | 10,124 | (6,549) | -65% | 12,148 |
| 3.1 - Head | - | - | - | - | - | - | - | | - |
| 3.2 - Human Resource Development | 4,369 | 4,961 | 4,961 | 168 | 1,911 | 4,134 | (2,223) | -54% | 4,961 |
| 3.3 - Human Resource Management | - | 2,067 | 1,745 | - | - | 1,454 | (1,454) | -100% | 1,745 |
| 3.4 - Labour Relations | - | - | - | - | - | - | - | | - |
| 3.5 - Communications and Legal Services | - | - | - | - | - | - | - | | - |
| 3.6 - Facilities Management | - | 5,443 | 5,443 | - | - | 4,535 | (4,535) | -100% | 5,443 |
| 3.7 - Safety and Loss Control | 2,243 | - | - | 121 | 1,663 | - | 1,663 | #DIV/0! | - |
| 3.8 - Committee Services | - | - | - | - | - | - | - | | - |
| 3.9 - Information Technology and Management | - | - | - | - | - | - | - | | - |
| Vote 4 - Finance | 1,445,766 | 1,571,066 | 1,389,922 | 93,471 | 1,244,890 | 1,158,264 | 86,626 | 7% | 1,389,922 |
| 4.1 - Property Rates | 1,314,691 | 1,430,846 | 1,249,735 | 77,563 | 1,100,336 | 1,041,441 | 58,894 | 6% | 1,249,735 |
| 4.2 - Chief Financial Officer | - | 1,630 | 1,630 | - | - | 1,359 | (1,359) | -100% | 1,630 |
| 4.3 - Accounting and Compliance | - | - | - | - | - | - | - | | - |
| 4.4 - Financial Support | - | - | - | - | - | - | - | | - |
| 4.5 - Budget and Treasury | 763 | 1,255 | 1,255 | (0) | (91) | 1,046 | (1,137) | -109% | 1,255 |
| 4.6 - Supply Chain Management | 4,116 | 1,698 | 1,698 | 64 | 2,603 | 1,415 | 1,188 | 84% | 1,698 |
| 4.7 - Revenue Management | 126,196 | 135,636 | 135,603 | 15,844 | 142,042 | 113,002 | 29,040 | 26% | 135,603 |
| 4.8 - Asset Management | - | - | - | - | - | - | - | | - |
| Vote 5 - Social Services | 94,379 | 16,290 | 16,259 | 1,339 | 13,651 | 13,549 | 102 | 1% | 16,259 |
| 5.1 - Administration | - | - | - | - | - | - | - | | - |
| 5.2 - Education and Library Services | - | - | - | - | - | - | - | | - |
| 5.3 - Social Development | 1,080 | 560 | 560 | 105 | 816 | 466 | 349 | 75% | 560 |
| 5.4 - Environmental Health Services | - | - | - | - | - | - | - | | - |
| 5.5 - Emergency Management Services | 579 | 718 | 718 | 12 | 560 | 599 | (39) | -6% | 718 |
| 5.6 - Traffic and Law Enforcement (Public Safety) | 78,948 | 9,505 | 9,474 | 733 | 6,994 | 7,895 | (901) | -11% | 9,474 |
| 5.7 - Parks and Cemeteries | 13,772 | 5,507 | 5,507 | 489 | 5,281 | 4,589 | 692 | 15% | 5,507 |
| 5.8 - Disaster Management | - | - | - | - | - | - | - | | - |
| Vote 6 - Planning | 6,720 | 6,523 | 6,523 | 276 | 4,517 | 5,436 | (920) | -17% | 6,523 |
| 6.1 - Administration and Finance | 877 | - | - | - | - | - | - | | - |
| 6.2 - Town and Regional Planning | - | - | - | - | - | - | - | | - |
| 6.3 - Land Use Control | 181 | 506 | 506 | 1 | 13 | 422 | (409) | -97% | 506 |
| 6.4 - Architectural and Survey Services | 16 | 172 | 172 | 1 | 20 | 143 | (123) | -86% | 172 |
| 6.5 - Geographic Information Services | 5,645 | 5,845 | 5,845 | 274 | 4,484 | 4,871 | (387) | -8% | 5,845 |
| 6.6 - Environmental Management | - | - | - | - | - | - | - | | - |
| 6.7 - Economic Development | - | - | - | - | - | - | - | | - |
| Vote 7 - Human Settlement and Housing | 5,926 | 53,650 | 53,650 | 1,004 | 12,967 | 44,708 | (31,741) | -71% | 53,650 |
| 7.1 - Head | 26 | - | - | 2 | 10 | - | 10 | #DIV/0! | - |
| 7.2 - Rental and Social Housing | 8,588 | 6,200 | 6,200 | 556 | 5,342 | 5,167 | 175 | 3% | 6,200 |
| 7.3 - Land Development and Property Management | (2,707) | 38,111 | 38,111 | 446 | 7,579 | 31,759 | (24,180) | -76% | 38,111 |
| 7.4 - Implementation Support | 19 | 9,338 | 9,338 | - | 36 | 7,782 | (7,746) | -100% | 9,338 |
| 7.5 - BNG Property Management | - | - | - | - | - | - | - | | - |
| 7.6 - Informal Settlements | - | - | - | - | - | - | - | | - |
| 7.7 - Housing | - | - | - | - | - | - | - | | - |
| Vote 8 - Fresh Produce Market | 20,936 | 20,438 | 20,985 | 1,658 | 17,535 | 17,487 | 47 | 0% | 20,985 |
| 8.1 - Administration | 18,157 | 17,494 | 18,041 | 1,402 | 15,074 | 15,034 | 41 | 0% | 18,041 |
| 8.2 - Business Operations | 2,779 | 2,944 | 2,944 | 256 | 2,460 | 2,453 | 7 | 0% | 2,944 |
| Vote 9 - Engineering Services | 488,932 | 560,105 | 459,697 | 25,097 | 407,190 | 383,080 | 24,111 | 6% | 459,697 |
| 9.1 - Head | - | - | - | - | - | - | - | | - |
| 9.2 - Fleet Services and Engineering Support | - | 148 | - | - | - | - | - | | - |
| 9.3 - Roads and Stormwater | - | 1,236 | 1,236 | - | - | 1,030 | (1,030) | -100% | 1,236 |
| 9.4 - Solid Waste Management | 214,964 | 247,932 | 173,440 | 6,724 | 159,727 | 144,533 | 15,194 | 11% | 173,440 |
| 9.5 - Water and Sanitation | 273,969 | 310,789 | 285,021 | 18,373 | 247,463 | 237,517 | 9,946 | 4% | 285,021 |
| Vote 10 - Water Services | 692,279 | 756,656 | 756,656 | 112,976 | 768,534 | 630,544 | 137,990 | 22% | 756,656 |
| 10.1 - Water | 692,279 | 756,656 | 756,656 | 112,976 | 768,534 | 630,544 | 137,990 | 22% | 756,656 |
| Vote 11 - Miscellaneous Services | 902,051 | 1,355,324 | 1,441,360 | 25,624 | 608,024 | 1,201,129 | (593,105) | -49% | 1,441,360 |
| 11.1 - Transfers, Grants and Miscellaneous | 902,051 | 1,355,324 | 1,441,360 | 25,624 | 608,024 | 1,201,129 | (593,105) | -49% | 1,441,360 |
| Vote 12 - Regional Operations | - | - | - | - | - | - | - | | - |
| Vote 13 - Strategic Projects and Service Delivery | - | - | - | - | - | - | - | | - |
| Vote 14 - Electricity - Centlec (Soc) Ltd | 2,066,239 | 2,716,705 | 2,400,045 | 150,563 | 1,728,080 | 2,000,029 | (271,949) | -14% | 2,400,045 |
| 14.1 - Board of Directors | - | - | - | - | - | - | - | | - |
| 14.2 - Company Secretary | - | - | - | - | - | - | - | | - |
| 14.3 - Chief Executive Officer | - | - | - | - | - | - | - | | - |
| 14.4 - Finance | 2,057,679 | 2,678,322 | 2,375,878 | 150,055 | 1,725,445 | 1,979,891 | (254,445) | -13% | 2,375,878 |
| 14.5 - Corporate Services | 3,404 | - | 3,045 | 112 | 1,390 | 2,538 | (1,148) | -45% | 3,045 |
| 14.6 - Engineering | 624 | - | - | - | - | - | - | | - |
| 14.7 - Customer Services | 828 | 7,860 | (9,402) | 103 | 842 | (7,835) | 8,677 | -111% | (9,402) |
| 14.8 - Design and Development | 8 | 18,003 | 18,003 | - | 33 | 15,002 | (14,969) | -100% | 18,003 |
| 14.9 - Distribution | 3,529 | - | - | 294 | 243 | - | 243 | #DIV/0! | - |
| 14.10 - Street Lights | 168 | 12,520 | 12,520 | - | 126 | 10,433 | (10,307) | -99% | 12,520 |
| Total Revenue by Vote | 5,730,332 | 7,069,227 | 6,557,245 | 412,296 | 4,808,961 | 5,464,349 | (655,388) | -12% | 6,557,245 |

| Expenditure by Vote | | | | | | | | | |
|--|------------------|------------------|------------------|----------------|------------------|------------------|------------------|----------------|------------------|
| Vote 1 - City Manager | 34,099 | 55,855 | 55,734 | 2,793 | 29,935 | 46,444 | - | - | 55,734 |
| 1.1 - Office of the City Manager | 9,892 | 14,442 | 14,320 | 641 | 10,815 | 11,934 | (16,510) | -36% | 14,320 |
| 1.2 - Deputy Executive Director Operations | 7,450 | 12,829 | 12,829 | 696 | 5,220 | 10,691 | (1,118) | -9% | 12,829 |
| 1.3 - Information Technology and Management | - | - | - | - | - | - | (5,470) | -51% | - |
| 1.4 - Committee Services | - | - | - | - | - | - | - | - | - |
| 1.5 - Deputy Executive Director Performance | 4,143 | 11,682 | 11,682 | 473 | 4,307 | 9,735 | - | - | 11,682 |
| 1.6 - Risk Management and anti-Fraud & Corruption | 6,531 | 16,902 | 16,902 | 496 | 4,795 | 14,085 | (5,428) | -56% | 16,902 |
| 1.7 - Internal Audit | 6,083 | - | - | 487 | 4,797 | - | (9,290) | -66% | - |
| 1.8 - Institutional Compliance | - | - | - | - | - | - | 4,797 | #DIV/0! | - |
| Vote 2 - Executive Mayor | 146,448 | 202,481 | 203,739 | 15,097 | 126,869 | 169,782 | (42,913) | -25% | 203,739 |
| 2.1 - Office of the Speaker | 81,681 | 111,061 | 111,061 | 8,463 | 70,865 | 92,551 | (21,686) | -23% | 111,061 |
| 2.2 - Office of the Executive Mayor | 59,221 | 81,796 | 83,054 | 6,145 | 50,582 | 69,212 | (18,630) | -27% | 83,054 |
| 2.3 - Office of the Councils Whip | 5,546 | 9,624 | 9,624 | 490 | 5,422 | 8,020 | (2,597) | -32% | 9,624 |
| Vote 3 - Corporate Services | 193,880 | 291,667 | 308,574 | 15,411 | 178,190 | 257,144 | (78,954) | -31% | 308,574 |
| 3.1 - Head | 3,119 | 7,320 | 7,320 | 241 | 2,379 | 6,100 | (3,721) | -61% | 7,320 |
| 3.2 - Human Resource Development | 43,870 | 16,039 | 16,646 | 1,396 | 10,897 | 13,872 | (2,974) | -21% | 16,646 |
| 3.3 - Human Resource Management | - | 31,550 | 31,550 | 1,928 | 22,182 | 26,291 | (4,109) | -16% | 31,550 |
| 3.4 - Labour Relations | - | 7,554 | 7,554 | 557 | 5,422 | 6,295 | (873) | -14% | 7,554 |
| 3.5 - Communications and Legal Services | - | 10,379 | 10,379 | 526 | 8,243 | 8,649 | (407) | -5% | 10,379 |
| 3.6 - Facilities Management | 8,886 | 105,513 | 113,813 | 4,021 | 62,128 | 94,844 | (32,716) | -34% | 113,813 |
| 3.7 - Safety and Loss Control | 54,193 | 2,680 | 2,680 | 145 | 1,709 | 2,234 | (524) | -23% | 2,680 |
| 3.8 - Committee Services | 1,374 | 20,504 | 20,504 | 1,508 | 12,701 | 17,087 | (4,386) | -26% | 20,504 |
| 3.9 - Information Technology and Management | 16,750 | 90,127 | 98,127 | 5,089 | 52,529 | 81,773 | (29,244) | -36% | 98,127 |
| Vote 4 - Finance | 153,798 | 236,561 | 261,740 | 25,070 | 204,300 | 218,116 | (13,816) | -6% | 261,740 |
| 4.1 - Property Rates | - | 32,494 | 55,773 | - | 32,515 | 46,478 | (13,963) | -30% | 55,773 |
| 4.2 - Chief Financial Officer | 12,795 | 15,597 | 15,597 | 1,273 | 10,904 | 12,997 | (2,094) | -16% | 15,597 |
| 4.3 - Accounting and Compliance | 3,120 | 4,489 | 4,489 | 289 | 2,988 | 3,741 | (753) | -20% | 4,489 |
| 4.4 - Financial Support | 1,986 | 2,064 | 2,064 | 114 | 1,408 | 1,720 | (312) | -18% | 2,064 |
| 4.5 - Budget and Treasury | 6,110 | 7,924 | 7,924 | 464 | 4,960 | 6,603 | (1,643) | -25% | 7,924 |
| 4.6 - Supply Chain Management | 16,121 | 23,300 | 23,300 | 1,438 | 16,070 | 19,417 | (3,347) | -17% | 23,300 |
| 4.7 - Revenue Management | 104,459 | 138,677 | 138,677 | 21,186 | 128,964 | 115,563 | 13,400 | 12% | 138,677 |
| 4.8 - Asset Management | 9,207 | 12,015 | 13,915 | 306 | 6,492 | 11,596 | (5,104) | -44% | 13,915 |
| Vote 5 - Social Services | 287,942 | 417,650 | 459,480 | 27,542 | 278,026 | 382,898 | (104,872) | -27% | 459,480 |
| 5.1 - Administration | 4,143 | 6,681 | 6,681 | 290 | 2,927 | 5,567 | (2,640) | -47% | 6,681 |
| 5.2 - Education and Library Services | - | - | - | - | - | - | - | - | - |
| 5.3 - Social Development | 43,602 | 65,314 | 68,664 | 3,984 | 40,878 | 57,220 | (16,342) | -29% | 68,664 |
| 5.4 - Environmental Health Services | - | - | - | - | - | - | - | - | - |
| 5.5 - Emergency Management Services | 50,298 | 64,924 | 65,706 | 4,144 | 39,842 | 54,755 | (14,913) | -27% | 65,706 |
| 5.6 - Traffic and Law Enforcement (Public Safety) | 107,158 | 132,476 | 165,113 | 9,548 | 108,258 | 137,594 | (29,336) | -21% | 165,113 |
| 5.7 - Parks and Cemeteries | 78,907 | 133,885 | 138,705 | 8,864 | 78,690 | 115,587 | (36,896) | -32% | 138,705 |
| 5.8 - Disaster Management | 3,834 | 14,371 | 14,611 | 713 | 7,430 | 12,176 | (4,746) | -39% | 14,611 |
| Vote 6 - Planning | 100,312 | 149,689 | 143,711 | 3,956 | 51,618 | 119,759 | (68,141) | -57% | 143,711 |
| 6.1 - Administration and Finance | 5,558 | 27,394 | 20,355 | 288 | 4,245 | 16,963 | (12,718) | -75% | 20,355 |
| 6.2 - Town and Regional Planning | - | 18,273 | 18,766 | 624 | 1,057 | 15,638 | (14,582) | -93% | 18,766 |
| 6.3 - Land Use Control | - | 24,512 | 24,512 | 1,218 | 12,420 | 20,427 | (8,007) | -39% | 24,512 |
| 6.4 - Architectural and Survey Services | 38,613 | 5,518 | 5,518 | 210 | 2,347 | 4,598 | (2,251) | -49% | 5,518 |
| 6.5 - Geographic Information Services | 16,819 | 2,314 | 2,314 | 186 | 1,579 | 1,928 | (349) | -18% | 2,314 |
| 6.6 - Environmental Management | 3,027 | 9,774 | 9,774 | 296 | 2,771 | 8,145 | (5,374) | -66% | 9,774 |
| 6.7 - Economic Development | 1,895 | 61,904 | 62,471 | 1,133 | 27,198 | 52,059 | (24,861) | -48% | 62,471 |
| Vote 7 - Human Settlement and Housing | 85,997 | 107,636 | 111,265 | 6,275 | 67,179 | 92,720 | (25,541) | -28% | 111,265 |
| 7.1 - Head | 22,905 | 28,568 | 28,568 | 935 | 16,018 | 23,807 | (7,789) | -33% | 28,568 |
| 7.2 - Rental and Social Housing | 10,029 | 10,314 | 10,314 | 941 | 8,600 | 8,595 | 5 | 0% | 10,314 |
| 7.3 - Land Development and Property Management | 27,300 | 33,767 | 33,767 | 1,820 | 16,767 | 28,139 | (11,372) | -40% | 33,767 |
| 7.4 - Implementation Support | 1,960 | 8,201 | 11,829 | 185 | 2,277 | 9,857 | (7,581) | -77% | 11,829 |
| 7.5 - BNG Property Management | 1,528 | 748 | 748 | 155 | 1,381 | 624 | 757 | 121% | 748 |
| 7.6 - Informal Settlements | 22,275 | 26,039 | 26,039 | 2,238 | 22,137 | 21,699 | 438 | 2% | 26,039 |
| 7.7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Fresh Produce Market | 14,185 | 20,084 | 20,084 | 819 | 11,016 | 16,736 | (5,720) | -34% | 20,084 |
| 8.1 - Administration | 4,360 | 5,089 | 5,089 | 320 | 3,723 | 4,241 | (518) | -12% | 5,089 |
| 8.2 - Business Operations | 9,826 | 14,995 | 14,995 | 499 | 7,293 | 12,495 | (5,202) | -42% | 14,995 |
| Vote 9 - Engineering Services | 840,575 | 847,680 | 809,972 | 46,552 | 594,107 | 674,974 | (80,867) | -12% | 809,972 |
| 9.1 - Head | 4,029 | 4,952 | 4,952 | 378 | 3,627 | 4,127 | (499) | -12% | 4,952 |
| 9.2 - Fleet Services and Engineering Support | 100,770 | 55,218 | 55,218 | 8,795 | 89,244 | 46,015 | 43,229 | 94% | 55,218 |
| 9.3 - Roads and Stormwater | 466,124 | 337,604 | 337,604 | 10,942 | 197,443 | 281,336 | (83,893) | -30% | 337,604 |
| 9.4 - Solid Waste Management | 143,807 | 195,183 | 184,612 | 11,866 | 130,291 | 153,842 | (23,551) | -15% | 184,612 |
| 9.5 - Water and Sanitation | 125,844 | 254,722 | 227,586 | 14,570 | 173,501 | 189,654 | (16,153) | -9% | 227,586 |
| Vote 10 - Water Services | 619,170 | 734,135 | 718,948 | 54,025 | 588,352 | 599,121 | (10,770) | -2% | 718,948 |
| 10.1 - Water | 619,170 | 734,135 | 718,948 | 54,025 | 588,352 | 599,121 | (10,770) | -2% | 718,948 |
| Vote 11 - Miscellaneous Services | 375,081 | 390,475 | 390,475 | 31,323 | 255,685 | 325,395 | (69,709) | -21% | 390,475 |
| 11.1 - Transfers, Grants and Miscellaneous | 375,081 | 390,475 | 390,475 | 31,323 | 255,685 | 325,395 | (69,709) | -21% | 390,475 |
| Vote 12 - Regional Operations | - | - | - | - | - | - | - | - | - |
| Vote 13 - Strategic Projects and Service Delivery | 52,678 | 53,664 | 68,595 | 2,071 | 35,443 | 57,162 | (21,719) | -38% | 68,595 |
| 13.1 - Head | 5,502 | 7,199 | 7,199 | 500 | 5,345 | 5,999 | (654) | -11% | 7,199 |
| 13.2 - Strategic Projects | 34,795 | 10,119 | 25,050 | 134 | 15,136 | 20,875 | (5,738) | -27% | 25,050 |
| 13.3 - City Services, Monitoring and Evaluation | - | 2,915 | 2,915 | - | 2 | 2,429 | (2,427) | -100% | 2,915 |
| 13.4 - Regional Centre Bloemfontein | 4,480 | 18,100 | 18,100 | 542 | 5,207 | 15,083 | (9,876) | -65% | 18,100 |
| 13.5 - Regional Centre Botshabelo | 5,674 | 11,719 | 11,719 | 592 | 6,723 | 9,766 | (3,043) | -31% | 11,719 |
| 13.6 - Regional Centre Thaba Nchu | 2,227 | 3,612 | 3,612 | 303 | 3,030 | 20 | 1 | 1% | 3,612 |
| Vote 14 - Electricity - Centlec (Soc) Ltd | 1,948,946 | 2,416,470 | 2,098,785 | 188,744 | 1,794,147 | 1,748,980 | 45,167 | 3% | 2,098,785 |
| 14.1 - Board of Directors | 2,488 | 2,753 | 2,118 | 204 | 1,489 | 1,765 | (275) | -16% | 2,118 |
| 14.2 - Company Secretary | 1,412 | 3,688 | 3,688 | 120 | 2,211 | 3,074 | (863) | -27% | 3,688 |
| 14.3 - Chief Executive Officer | 30,823 | 48,538 | 48,248 | 7,095 | 39,961 | 40,206 | (245) | -1% | 48,248 |
| 14.4 - Finance | 544,194 | 595,389 | 575,983 | 50,186 | 451,668 | 479,984 | (28,316) | -6% | 575,983 |
| 14.5 - Corporate Services | 46,885 | 68,108 | 58,428 | 4,031 | 42,836 | 48,690 | (5,854) | -12% | 58,428 |
| 14.6 - Engineering | 8,218 | 14,233 | 14,233 | 2,582 | 13,698 | 11,860 | 1,837 | 15% | 14,233 |
| 14.7 - Customer Services | 78,445 | 106,803 | (180,870) | 13,393 | 109,581 | (150,725) | 260,305 | -173% | (180,870) |
| 14.8 - Design and Development | 44,173 | 42,910 | 42,910 | 2,454 | 25,488 | 35,759 | (10,270) | -29% | 42,910 |
| 14.9 - Distribution | 1,186,493 | 1,516,495 | 1,516,495 | 107,001 | 1,092,857 | 1,263,741 | (170,884) | -14% | 1,516,495 |
| 14.10 - Street Lights | 5,814 | 17,552 | 17,552 | 1,679 | 14,358 | 14,627 | (268) | -2% | 17,552 |
| Total Expenditure by Vote | 4,853,111 | 5,924,047 | 5,651,101 | 419,678 | 4,214,868 | 4,709,232 | (494,364) | -10.50% | 5,651,101 |
| Surplus/ (Deficit) for the year | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | (161,023) | -21.32% | 906,144 |

MAN Mangaung - Table C4 Consolidated Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Property rates | 969,482 | 1,084,200 | 903,089 | 77,563 | 753,377 | 752,571 | 805 | 0% | 903,089 |
| Property rates - penalties & collection charges | – | – | – | – | – | – | – | – | – |
| Service charges - electricity revenue | 1,711,473 | 2,396,602 | 2,128,550 | 135,574 | 1,577,815 | 1,773,784 | (195,970) | -11% | 2,128,550 |
| Service charges - water revenue | 612,264 | 677,958 | 677,958 | 112,762 | 688,163 | 564,962 | 123,201 | 22% | 677,958 |
| Service charges - sanitation revenue | 201,496 | 240,416 | 214,649 | 18,039 | 176,325 | 178,874 | (2,549) | -1% | 214,649 |
| Service charges - refuse revenue | 121,731 | 154,967 | 80,475 | 6,722 | 66,997 | 67,062 | (65) | 0% | 80,475 |
| Service charges - other | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | 20,416 | 27,727 | 27,675 | 1,503 | 16,392 | 23,062 | (6,670) | -29% | 27,675 |
| Interest earned - external investments | 47,918 | 196,589 | 187,315 | 16,825 | 153,749 | 156,095 | (2,346) | -2% | 187,315 |
| Interest earned - outstanding debtors | 151,276 | 153,008 | 162,584 | 15,906 | 136,690 | 135,486 | 1,204 | 1% | 162,584 |
| Dividends received | – | – | – | – | – | – | – | – | – |
| Fines | 77,362 | 12,665 | 8,125 | 515 | 5,315 | 6,770 | (1,455) | -21% | 8,125 |
| Licences and permits | 433 | 928 | 928 | 14 | 149 | 773 | (624) | -81% | 928 |
| Agency services | 4,725 | 3,722 | 7,741 | 396 | 3,959 | 6,451 | (2,492) | -39% | 7,741 |
| Transfers recognised - operational | 950,472 | 617,571 | 632,934 | – | 604,526 | 527,443 | 77,083 | 15% | 632,934 |
| Other revenue | 87,550 | 725,984 | 696,928 | 26,478 | 618,014 | 580,771 | 37,243 | 6% | 696,928 |
| Gains on disposal of PPE | 1,421 | 990 | 990 | – | – | 825 | (825) | -100% | 990 |
| Total Revenue (excluding capital transfers and contributions) | 4,958,021 | 6,293,327 | 5,729,939 | 412,296 | 4,801,471 | 4,774,930 | 26,541 | 1% | 5,729,939 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 1,105,567 | 1,356,537 | 1,371,819 | 104,867 | 1,020,655 | 1,143,178 | (122,524) | -11% | 1,371,819 |
| Remuneration of councillors | 47,107 | 51,692 | 51,641 | 6,230 | 42,333 | 43,034 | (702) | -2% | 51,641 |
| Debt impairment | 589,442 | 214,628 | 214,628 | 17,886 | 178,857 | 178,856 | 1 | 0% | 214,628 |
| Depreciation & asset impairment | 410,971 | 492,853 | 434,844 | 7,500 | 333,633 | 362,369 | (28,736) | -8% | 434,844 |
| Finance charges | 70,145 | 244,132 | 226,900 | 16,151 | 143,416 | 189,083 | (45,666) | -24% | 226,900 |
| Bulk purchases | 1,487,044 | 1,744,580 | 1,501,580 | 114,509 | 1,300,007 | 1,251,312 | 48,695 | 4% | 1,501,580 |
| Other materials | 264,983 | 419,268 | 396,886 | 24,981 | 219,554 | 330,737 | (111,183) | -34% | 396,886 |
| Contracted services | 226,432 | 350,130 | 377,480 | 28,527 | 274,122 | 314,566 | (40,444) | -13% | 377,480 |
| Transfers and grants | 4,273 | 161,255 | 128,166 | 3,567 | 68,191 | 106,804 | (38,613) | -36% | 128,166 |
| Other expenditure | 582,552 | 888,970 | 947,156 | 95,461 | 634,099 | 789,293 | (155,194) | -20% | 947,156 |
| Loss on disposal of PPE | 64,595 | – | – | – | – | – | – | – | – |
| Total Expenditure | 4,853,111 | 5,924,047 | 5,651,101 | 419,678 | 4,214,868 | 4,709,232 | (494,364) | -10% | 5,651,101 |
| Surplus/(Deficit) | 104,910 | 369,280 | 78,838 | (7,382) | 586,604 | 65,698 | 520,905 | 0 | 78,838 |
| Transfers recognised - capital | 772,311 | 756,633 | 827,306 | – | 7,490 | 689,419 | (681,929) | (0) | 827,306 |
| Contributions recognised - capital | – | 19,267 | – | – | – | – | – | – | – |
| Contributed assets | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | | | 906,144 |
| Taxation | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after taxation | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | | | 906,144 |
| Attributable to minorities | – | – | – | – | – | – | | | – |
| Surplus/(Deficit) attributable to municipality | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | | | 906,144 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | | | – |
| Surplus/ (Deficit) for the year | 877,220 | 1,145,180 | 906,144 | (7,382) | 594,094 | 755,117 | | | 906,144 |

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - M10 April

| Vote Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|------------------|---------------------|------------------|----------------|----------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| <u>Multi-Year expenditure appropriation</u> | | | | | | | | | |
| Vote 1 - City Manager | – | – | – | – | – | – | – | – | – |
| Vote 2 - Executive Mayor | – | – | – | – | – | – | – | – | – |
| Vote 3 - Corporate Services | 11,976 | 19,354 | 39,975 | 776 | 12,088 | 33,313 | (21,224) | -64% | 39,975 |
| Vote 4 - Finance | 898 | 2,075 | 3,275 | 15 | 387 | 2,729 | (2,342) | -86% | 3,275 |
| Vote 5 - Social Services | 6,085 | 56,807 | 64,695 | 8,393 | 41,138 | 53,912 | (12,774) | -24% | 64,695 |
| Vote 6 - Planning | 41,032 | 175,192 | 79,176 | 4 | 9,247 | 65,980 | (56,733) | -86% | 79,176 |
| Vote 7 - Human Settlement and Housing | – | – | 365 | – | – | 304 | (304) | -100% | 365 |
| Vote 8 - Fresh Produce Market | – | 500 | 2,160 | – | 2,089 | 1,800 | 289 | 16% | 2,160 |
| Vote 9 - Engineering Services | 276,581 | 300,071 | 365,592 | 44,727 | 225,362 | 304,659 | (79,296) | -26% | 365,592 |
| Vote 10 - Water Services | 171,575 | 274,720 | 366,309 | 51,266 | 208,983 | 305,257 | (96,274) | -32% | 366,309 |
| Vote 11 - Miscellaneous Services | – | – | – | – | – | – | – | – | – |
| Vote 12 - Regional Operations | – | – | – | – | – | – | – | – | – |
| Vote 13 - Strategic Projects and Service Delivery Regulation | – | 5,400 | 5,400 | – | 3,917 | 4,500 | (583) | -13% | 5,400 |
| Vote 14 - Electricity - Centlec (Soc) Ltd | 182,432 | 244,563 | 265,093 | 19,122 | 159,737 | 220,910 | (61,173) | -28% | 265,093 |
| - | – | – | – | – | – | – | – | – | – |
| Total Capital Multi-year expenditure | 690,578 | 1,078,683 | 1,192,041 | 124,302 | 662,949 | 993,364 | (330,414) | -33% | 1,192,041 |
| <u>Single Year expenditure appropriation</u> | | | | | | | | | |
| Vote 1 - City Manager | – | – | – | – | – | – | – | – | – |
| Vote 2 - Executive Mayor | – | – | – | – | – | – | – | – | – |
| Vote 3 - Corporate Services | 42,231 | 7,355 | 15,888 | – | 862 | 13,240 | (12,378) | -93% | 15,888 |
| Vote 4 - Finance | 2,078 | 3,000 | 3,000 | – | 1,109 | 2,500 | (1,391) | -56% | 3,000 |
| Vote 5 - Social Services | 35,101 | 22,452 | 21,102 | 946 | 1,164 | 17,585 | (16,420) | -93% | 21,102 |
| Vote 6 - Planning | 31,845 | 76,224 | 49,724 | – | 11,695 | 41,437 | (29,742) | -72% | 49,724 |
| Vote 7 - Human Settlement and Housing | 6,167 | 19,264 | 10,264 | – | – | 8,553 | (8,553) | -100% | 10,264 |
| Vote 8 - Fresh Produce Market | – | 200 | 240 | – | 200 | 200 | (0) | 0% | 240 |
| Vote 9 - Engineering Services | 160,985 | 203,885 | 227,711 | 14,239 | 108,498 | 189,759 | (81,261) | -43% | 227,711 |
| Vote 10 - Water Services | 84,435 | 4,000 | 4,000 | – | 3,770 | 3,333 | 436 | 13% | 4,000 |
| Vote 11 - Miscellaneous Services | – | – | – | – | – | – | – | – | – |
| Vote 12 - Regional Operations | – | – | – | – | – | – | – | – | – |
| Vote 13 - Strategic Projects and Service Delivery Regulation | – | – | – | – | – | – | – | – | – |
| Vote 14 - Electricity - Centlec (Soc) Ltd | 39,578 | 54,400 | 34,000 | 9,582 | 21,855 | 28,333 | (6,478) | -23% | 34,000 |
| - | – | – | – | – | – | – | – | – | – |
| Total Capital single-year expenditure | 402,419 | 390,780 | 365,930 | 24,768 | 149,153 | 304,940 | (155,788) | -51% | 365,930 |
| Total Capital Expenditure | 1,092,997 | 1,469,463 | 1,557,971 | 149,070 | 812,102 | 1,298,304 | (486,202) | -37% | 1,557,971 |
| <u>Capital Expenditure - Standard Classification</u> | | | | | | | | | |
| Governance and administration | 76,056 | 69,113 | 97,066 | 3,053 | 52,220 | 80,888 | (28,668) | -35% | 97,066 |
| Executive and council | – | 5,400 | 5,400 | – | 3,917 | 4,500 | (583) | -13% | 5,400 |
| Budget and treasury office | 4,713 | 5,075 | 6,275 | 15 | 1,496 | 5,229 | (3,733) | -71% | 6,275 |
| Corporate services | 71,343 | 58,638 | 85,391 | 3,038 | 46,807 | 71,159 | (24,352) | -34% | 85,391 |
| Community and public safety | 55,140 | 109,112 | 108,766 | 8,927 | 50,161 | 90,638 | (40,477) | -45% | 108,766 |
| Community and social services | 26,237 | 65,481 | 67,032 | 7,296 | 36,887 | 55,860 | (18,972) | -34% | 67,032 |
| Sport and recreation | 11,624 | 15,209 | 17,975 | 456 | 8,934 | 14,979 | (6,045) | -40% | 17,975 |
| Public safety | 11,482 | 8,778 | 13,115 | 1,176 | 4,340 | 10,929 | (6,589) | -60% | 13,115 |
| Housing | 5,797 | 19,264 | 10,264 | – | – | 8,553 | (8,553) | -100% | 10,264 |
| Health | – | 380 | 380 | – | – | 317 | (317) | -100% | 380 |
| Economic and environmental services | 231,401 | 452,702 | 336,500 | 16,260 | 104,875 | 280,416 | (175,541) | -63% | 336,500 |
| Planning and development | 73,218 | 251,416 | 128,900 | 4 | 20,942 | 107,416 | (86,475) | -81% | 128,900 |
| Road transport | 157,716 | 196,287 | 201,950 | 15,389 | 82,858 | 168,291 | (85,433) | -51% | 201,950 |
| Environmental protection | 467 | 5,000 | 5,650 | 868 | 1,075 | 4,708 | (3,633) | -77% | 5,650 |
| Trading services | 730,399 | 837,835 | 1,013,238 | 120,830 | 602,557 | 844,362 | (241,805) | -29% | 1,013,238 |
| Electricity | 229,073 | 298,963 | 299,093 | 28,704 | 181,592 | 249,243 | (67,651) | -27% | 299,093 |
| Water | 248,675 | 278,720 | 370,309 | 51,266 | 212,752 | 308,590 | (95,837) | -31% | 370,309 |
| Waste water management | 241,891 | 239,002 | 324,564 | 39,793 | 197,408 | 270,469 | (73,061) | -27% | 324,564 |
| Waste management | 10,759 | 21,150 | 19,271 | 1,066 | 10,804 | 16,059 | (5,255) | -33% | 19,271 |
| Other | – | 700 | 2,400 | – | 2,289 | 2,000 | 289 | 14% | 2,400 |
| Total Capital Expenditure - Standard Classification | 1,092,997 | 1,469,463 | 1,557,971 | 149,070 | 812,102 | 1,298,304 | (486,202) | -37% | 1,557,971 |
| <u>Funded by:</u> | | | | | | | | | |
| National Government | 697,902 | 727,924 | 796,220 | 58,913 | 424,459 | 663,514 | (239,055) | -36% | 796,220 |
| Provincial Government | 74,409 | 25,000 | 27,377 | 88 | 22,784 | 22,814 | (31) | 0% | 27,377 |
| District Municipality | 467 | – | – | – | – | – | – | – | – |
| Other transfers and grants | 20 | – | – | – | – | – | – | – | – |
| Transfers recognised - capital | 772,797 | 752,924 | 823,597 | 59,001 | 447,242 | 686,328 | (239,086) | -35% | 823,597 |
| Public contributions & donations | 25,246 | 19,267 | 15,767 | 1,424 | 8,982 | 13,139 | (4,157) | -32% | 15,767 |
| Borrowing | 5,189 | 368,518 | 257,760 | 46,157 | 122,525 | 214,799 | (92,274) | -43% | 257,760 |
| Internally generated funds | 289,764 | 328,754 | 460,847 | 42,489 | 233,353 | 384,037 | (150,685) | -39% | 460,847 |
| Total Capital Funding | 1,092,997 | 1,469,463 | 1,557,971 | 149,070 | 812,102 | 1,298,304 | (486,202) | -37% | 1,557,971 |

MAN Mangaung - Table C5 Consolidated Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding - A - M10 April

| Vote Description R thousand | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Capital expenditure - Municipal Vote | | | | | | | | | |
| Expenditure of multi-year capital appropriation | | | | | | | | | |
| Vote 1 - City Manager | - | - | - | - | - | - | - | - | - |
| 1.1 - Office of the City Manager | - | - | - | - | - | - | - | - | - |
| 1.2 - Deputy Executive Director Operations | - | - | - | - | - | - | - | - | - |
| 1.3 - Information Technology and Management | - | - | - | - | - | - | - | - | - |
| 1.4 - Committee Services | - | - | - | - | - | - | - | - | - |
| 1.5 - Deputy Executive Director Performance | - | - | - | - | - | - | - | - | - |
| 1.6 - Risk Management and anti-Fraud & Corruption | - | - | - | - | - | - | - | - | - |
| 1.7 - Internal Audit | - | - | - | - | - | - | - | - | - |
| 1.8 - Institutional Compliance | - | - | - | - | - | - | - | - | - |
| Vote 2 - Executive Mayor | - | - | - | - | - | - | - | - | - |
| 2.1 - Office of the Speaker | - | - | - | - | - | - | - | - | - |
| 2.2 - Office of the Executive Mayor | - | - | - | - | - | - | - | - | - |
| 2.3 - Office of the Councils Whip | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | 11,976 | 19,354 | 39,975 | 776 | 12,088 | 33,313 | (21,224) | -64% | 39,975 |
| 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 | 25,911 | 776 | 11,518 | 21,592 | (10,074) | -47% | 25,911 |
| 3.7 - Safety and Loss Control | 3,545 | - | - | - | - | - | - | - | - |
| 3.8 - Committee Services | - | - | - | - | - | - | - | - | - |
| 3.9 - Information Technology and Management | - | 3,845 | 14,065 | - | 571 | 11,720 | (11,150) | -95% | 14,065 |
| Vote 4 - Finance | 898 | 2,075 | 3,275 | 15 | 387 | 2,729 | (2,342) | -86% | 3,275 |
| 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 | 2,775 | - | - | 2,312 | (2,312) | -100% | 2,775 |
| 4.8 - Asset Management | 898 | 500 | 500 | 15 | 387 | 417 | (29) | -7% | 500 |
| Vote 5 - Social Services | 6,085 | 56,807 | 64,695 | 8,393 | 41,138 | 53,912 | (12,774) | -24% | 64,695 |
| 5.1 - Administration | - | - | - | - | - | - | - | - | - |
| 5.2 - Education and Library Services | - | - | - | - | - | - | - | - | - |
| 5.3 - Social Development | - | 5,000 | 5,500 | 868 | 1,075 | 4,583 | (3,508) | -77% | 5,500 |
| 5.4 - Environmental Health Services | - | - | - | - | - | - | - | - | - |
| 5.5 - Emergency Management Services | - | - | 2,697 | 230 | 1,156 | 2,248 | (1,092) | -49% | 2,697 |
| 5.6 - Traffic and Law Enforcement (Public Safety) | - | 1,680 | 3,830 | - | 1,595 | 3,192 | (1,597) | -50% | 3,830 |
| 5.7 - Parks and Cemeteries | 6,085 | 50,127 | 51,678 | 7,296 | 36,887 | 43,065 | (6,177) | -14% | 51,678 |
| 5.8 - Disaster Management | - | - | 990 | - | 425 | 825 | (400) | -48% | 990 |
| Vote 6 - Planning | 41,032 | 175,192 | 79,176 | 4 | 9,247 | 65,980 | (56,733) | -86% | 79,176 |
| 6.1 - Administration and Finance | - | - | - | - | - | - | - | - | - |
| 6.2 - Town and Regional Planning | - | - | - | - | - | - | - | - | - |
| 6.3 - Land Use Control | - | 8,900 | 10,894 | - | 1,517 | 9,078 | (7,561) | -83% | 10,894 |
| 6.4 - Architectural and Survey Services | 41,032 | 155,792 | 59,334 | 4 | 6,437 | 49,444 | (43,008) | -87% | 59,334 |
| 6.5 - Geographic Information Services | - | - | - | - | - | - | - | - | - |
| 6.6 - Environmental Management | - | 500 | 2,838 | - | 1,293 | 2,365 | (1,072) | -45% | 2,838 |
| 6.7 - Economic Development | - | 10,000 | 6,111 | - | - | 5,093 | (5,093) | -100% | 6,111 |
| Vote 7 - Human Settlement and Housing | - | - | 365 | - | - | 304 | (304) | -100% | 365 |
| 7.1 - Head | - | - | - | - | - | - | - | - | - |
| 7.2 - Rental and Social Housing | - | - | - | - | - | - | - | - | - |
| 7.3 - Land Development and Property Management | - | - | 365 | - | - | 304 | (304) | -100% | 365 |
| 7.4 - Implementation Support | - | - | - | - | - | - | - | - | - |
| 7.5 - BNG Property Management | - | - | - | - | - | - | - | - | - |
| 7.6 - Informal Settlements | - | - | - | - | - | - | - | - | - |
| 7.7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Fresh Produce Market | - | 500 | 2,160 | - | 2,089 | 1,800 | 289 | 16% | 2,160 |
| 8.1 - Administration | - | - | - | - | - | - | - | - | - |
| 8.2 - Business Operations | - | 500 | 2,160 | - | 2,089 | 1,800 | 289 | 16% | 2,160 |
| Vote 9 - Engineering Services | 276,581 | 300,071 | 365,592 | 44,727 | 225,362 | 304,659 | (79,296) | -26% | 365,592 |
| 9.1 - Head | - | - | - | - | - | - | - | - | - |
| 9.2 - Fleet Services and Engineering Support | - | - | - | - | - | - | - | - | - |
| 9.3 - Roads and Stormwater | 87,905 | 145,374 | 134,213 | 7,178 | 60,901 | 111,844 | (50,942) | -46% | 134,213 |
| 9.4 - Solid Waste Management | 12,887 | 21,150 | 19,271 | 1,066 | 10,804 | 16,059 | (5,255) | -33% | 19,271 |
| 9.5 - Water and Sanitation | 175,789 | 133,547 | 212,108 | 36,483 | 153,657 | 176,756 | (23,099) | -13% | 212,108 |
| Vote 10 - Water Services | 171,575 | 274,720 | 366,309 | 51,266 | 208,983 | 305,257 | (96,274) | -32% | 366,309 |
| 10.1 - Water | 171,575 | 274,720 | 366,309 | 51,266 | 208,983 | 305,257 | (96,274) | -32% | 366,309 |
| Vote 11 - Miscellaneous Services | - | - | - | - | - | - | - | - | - |
| 11.1 - Transfers, Grants and Miscellaneous | - | - | - | - | - | - | - | - | - |
| Vote 12 - Regional Operations | - | - | - | - | - | - | - | - | - |
| Vote 13 - Strategic Projects and Service Delivery Re | - | 5,400 | 5,400 | - | 3,917 | 4,500 | (583) | -13% | 5,400 |
| 13.1 - Head | - | - | - | - | - | - | - | - | - |
| 13.2 - Strategic Projects | - | 5,400 | 5,400 | - | 3,917 | 4,500 | (583) | -13% | 5,400 |
| 13.3 - City Services, Monitoring and Evaluation | - | - | - | - | - | - | - | - | - |
| 13.4 - Regional Centre Bloemfontein | - | - | - | - | - | - | - | - | - |
| 13.5 - Regional Centre Botshabelo | - | - | - | - | - | - | - | - | - |
| 13.6 - Regional Centre Thaba Nchu | - | - | - | - | - | - | - | - | - |
| Vote 14 - Electricity - Centlec (Soc) Ltd | 182,432 | 244,563 | 265,093 | 19,122 | 159,737 | 220,910 | (61,173) | -28% | 265,093 |
| 14.1 - Board of Directors | - | - | - | - | - | - | - | - | - |
| 14.2 - Company Secretary | - | - | - | - | - | - | - | - | - |
| 14.3 - Chief Executive Officer | - | - | - | - | - | - | - | - | - |
| 14.4 - Finance | - | - | - | - | - | - | - | - | - |
| 14.5 - Corporate Services | - | 35,000 | 46,250 | - | 20,763 | 38,542 | (17,778) | -46% | 46,250 |
| 14.6 - Engineering | - | - | - | - | - | - | - | - | - |
| 14.7 - Customer Services | 115 | 2,456 | 13,256 | 4,631 | 5,127 | 11,047 | (5,920) | -54% | 13,256 |
| 14.8 - Design and Development | 119,608 | 121,777 | 128,947 | 12,480 | 67,680 | 107,456 | (39,776) | -37% | 128,947 |
| 14.9 - Distribution | 62,709 | 85,330 | 76,640 | 2,011 | 66,167 | 63,866 | 2,301 | 4% | 76,640 |
| 14.10 - Street Lights | - | - | - | - | - | - | - | - | - |
| Total multi-year capital expenditure | 690,578 | 1,078,683 | 1,192,041 | 124,302 | 662,949 | 993,364 | (330,414) | -33% | 1,192,041 |

| | | | | | | | | | |
|---|------------------|------------------|------------------|----------------|----------------|------------------|------------------|----------------|------------------|
| Capital expenditure - Municipal Vote | | | | | | | | | |
| Expenditure of single-year capital appropriation | | | | | | | | | |
| Vote 1 - City Manager | - | - | - | - | - | - | - | - | - |
| 1.1 - Office of the City Manager | - | - | - | - | - | - | - | - | - |
| 1.2 - Deputy Executive Director Operations | - | - | - | - | - | - | - | - | - |
| 1.3 - Information Technology and Management | - | - | - | - | - | - | - | - | - |
| 1.4 - Committee Services | - | - | - | - | - | - | - | - | - |
| 1.5 - Deputy Executive Director Performance | - | - | - | - | - | - | - | - | - |
| 1.6 - Risk Management and anti-Fraud & Corruption | - | - | - | - | - | - | - | - | - |
| 1.7 - Internal Audit | - | - | - | - | - | - | - | - | - |
| 1.8 - Institutional Compliance | - | - | - | - | - | - | - | - | - |
| Vote 2 - Executive Mayor | - | - | - | - | - | - | - | - | - |
| 2.1 - Office of the Speaker | - | - | - | - | - | - | - | - | - |
| 2.2 - Office of the Executive Mayor | - | - | - | - | - | - | - | - | - |
| 2.3 - Office of the Councils Whip | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | 42,231 | 7,355 | 15,888 | - | 862 | 13,240 | (12,378) | -93% | 15,888 |
| 3.1 - Head | - | - | - | - | - | - | - | - | - |
| 3.2 - Human Resource Development | - | - | - | - | - | - | - | - | - |
| 3.3 - Human Resource Management | - | 380 | 380 | - | - | 317 | (317) | -100% | 380 |
| 3.4 - Labour Relations | - | - | - | - | - | - | - | - | - |
| 3.5 - Communications and Legal Services | - | - | - | - | - | - | - | - | - |
| 3.6 - Facilities Management | - | 6,975 | 15,508 | - | 862 | 12,923 | (12,061) | -93% | 15,508 |
| 3.7 - Safety and Loss Control | 31,983 | - | - | - | - | - | - | - | - |
| 3.8 - Committee Services | - | - | - | - | - | - | - | - | - |
| 3.9 - Information Technology and Management | - | - | - | - | - | - | - | - | - |
| Vote 4 - Finance | 2,078 | 3,000 | 3,000 | - | 1,109 | 2,500 | (1,391) | -56% | 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 | 1,000 | - | - | - | - | - | - | - | - |
| 4.8 - Asset Management | 1,078 | 3,000 | 3,000 | - | 1,109 | 2,500 | (1,391) | -56% | 3,000 |
| Vote 5 - Social Services | 35,101 | 22,452 | 21,102 | 946 | 1,164 | 17,585 | (16,420) | -93% | 21,102 |
| 5.1 - Administration | - | - | - | - | - | - | - | - | - |
| 5.2 - Education and Library Services | - | - | - | - | - | - | - | - | - |
| 5.3 - Social Development | 467 | 354 | 354 | - | - | 295 | (295) | -100% | 354 |
| 5.4 - Environmental Health Services | - | - | 150 | - | - | 125 | (125) | -100% | 150 |
| 5.5 - Emergency Management Services | 203 | 4,598 | 4,598 | 946 | 1,164 | 3,832 | (2,667) | -70% | 4,598 |
| 5.6 - Traffic and Law Enforcement (Public Safety) | 1,976 | 2,500 | 1,000 | - | - | 833 | (833) | -100% | 1,000 |
| 5.7 - Parks and Cemeteries | 23,152 | 15,000 | 15,000 | - | - | 12,500 | (12,500) | -100% | 15,000 |
| 5.8 - Disaster Management | 9,303 | - | - | - | - | - | - | - | - |
| Vote 6 - Planning | 31,845 | 76,224 | 49,724 | - | 11,695 | 41,437 | (29,742) | -72% | 49,724 |
| 6.1 - Administration and Finance | - | - | - | - | - | - | - | - | - |
| 6.2 - Town and Regional Planning | - | - | - | - | - | - | - | - | - |
| 6.3 - Land Use Control | 2,090 | 43,389 | 36,389 | - | 4,907 | 30,324 | (25,417) | -84% | 36,389 |
| 6.4 - Architectural and Survey Services | 27,141 | 32,835 | 13,335 | - | 6,788 | 11,112 | (4,325) | -39% | 13,335 |
| 6.5 - Geographic Information Services | - | - | - | - | - | - | - | - | - |
| 6.6 - Environmental Management | - | - | - | - | - | - | - | - | - |
| 6.7 - Economic Development | - | - | - | - | - | - | - | - | - |
| Vote 7 - Human Settlement and Housing | 6,167 | 19,264 | 10,264 | - | - | 8,553 | (8,553) | -100% | 10,264 |
| 7.1 - Head | - | 19,264 | 10,264 | - | - | 8,553 | (8,553) | -100% | 10,264 |
| 7.2 - Rental and Social Housing | - | - | - | - | - | - | - | - | - |
| 7.3 - Land Development and Property Management | 370 | - | - | - | - | - | - | - | - |
| 7.4 - Implementation Support | - | - | - | - | - | - | - | - | - |
| 7.5 - BNG Property Management | - | - | - | - | - | - | - | - | - |
| 7.6 - Informal Settlements | - | - | - | - | - | - | - | - | - |
| 7.7 - Housing | 5,797 | - | - | - | - | - | - | - | - |
| Vote 8 - Fresh Produce Market | - | 200 | 240 | - | 200 | 200 | (0) | 0% | 240 |
| 8.1 - Administration | - | 200 | 240 | - | 200 | 200 | (0) | 0% | 240 |
| 8.2 - Business Operations | - | - | - | - | - | - | - | - | - |
| Vote 9 - Engineering Services | 160,985 | 203,885 | 227,711 | 14,239 | 108,498 | 189,759 | (81,261) | -43% | 227,711 |
| 9.1 - Head | - | - | - | - | - | - | - | - | - |
| 9.2 - Fleet Services and Engineering Support | 319 | 47,518 | 47,518 | 2,717 | 42,791 | 39,598 | 3,193 | 8% | 47,518 |
| 9.3 - Roads and Stormwater | 79,927 | 50,912 | 67,737 | 8,211 | 21,956 | 56,448 | (34,491) | -61% | 67,737 |
| 9.4 - Solid Waste Management | 3,765 | - | - | - | - | - | - | - | - |
| 9.5 - Water and Sanitation | 76,974 | 105,455 | 112,456 | 3,310 | 43,751 | 93,713 | (49,963) | -53% | 112,456 |
| Vote 10 - Water Services | 84,435 | 4,000 | 4,000 | - | 3,770 | 3,333 | 436 | 13% | 4,000 |
| 10.1 - Water | 84,435 | 4,000 | 4,000 | - | 3,770 | 3,333 | 436 | 13% | 4,000 |
| Vote 11 - Miscellaneous Services | - | - | - | - | - | - | - | - | - |
| 11.1 - Transfers, Grants and Miscellaneous | - | - | - | - | - | - | - | - | - |
| Vote 12 - Regional Operations | - | - | - | - | - | - | - | - | - |
| Vote 13 - Strategic Projects and Service Delivery Re | - | - | - | - | - | - | - | - | - |
| 13.1 - Head | - | - | - | - | - | - | - | - | - |
| 13.2 - Strategic Projects | - | - | - | - | - | - | - | - | - |
| 13.3 - City Services, Monitoring and Evaluation | - | - | - | - | - | - | - | - | - |
| 13.4 - Regional Centre Bloemfontein | - | - | - | - | - | - | - | - | - |
| 13.5 - Regional Centre Botshabelo | - | - | - | - | - | - | - | - | - |
| 13.6 - Regional Centre Thaba Nchu | - | - | - | - | - | - | - | - | - |
| Vote 14 - Electricity - Centlec (Soc) Ltd | 39,578 | 54,400 | 34,000 | 9,582 | 21,855 | 28,333 | (6,478) | -23% | 34,000 |
| 14.1 - Board of Directors | - | - | - | - | - | - | - | - | - |
| 14.2 - Company Secretary | - | - | - | - | - | - | - | - | - |
| 14.3 - Chief Executive Officer | - | - | - | - | - | - | - | - | - |
| 14.4 - Finance | - | - | - | - | - | - | - | - | - |
| 14.5 - Corporate Services | 37,766 | - | - | - | - | - | - | - | - |
| 14.6 - Engineering | - | - | - | - | - | - | - | - | - |
| 14.7 - Customer Services | 1,812 | - | - | - | - | - | - | - | - |
| 14.8 - Design and Development | - | 38,700 | 17,900 | 3,576 | 11,134 | 14,917 | (3,783) | -25% | 17,900 |
| 14.9 - Distribution | - | 15,700 | 16,100 | 6,007 | 10,722 | 13,417 | (2,695) | -20% | 16,100 |
| 14.10 - Street Lights | - | - | - | - | - | - | - | - | - |
| Total single-year capital expenditure | 402,419 | 390,780 | 365,930 | 24,768 | 149,153 | 304,940 | (155,788) | -51.09% | 365,930 |
| Total Capital Expenditure | 1,092,997 | 1,469,463 | 1,557,971 | 149,070 | 812,102 | 1,298,304 | (486,202) | -37.45% | 1,557,971 |

MAN Mangaung - Table C6 Consolidated Monthly Budget Statement - Financial Position - M10 April

| Description | 2013/14 | Budget Year 2014/15 | | | |
|--|-------------------|---------------------|-------------------|-------------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | | | | | |
| <u>ASSETS</u> | | | | | |
| Current assets | | | | | |
| Cash | 452,209 | 65,101 | 52,806 | 152,454 | 52,806 |
| Call investment deposits | 186,306 | 1,117,409 | 472,830 | 876,462 | 472,830 |
| Consumer debtors | 939,542 | 1,256,220 | 1,439,952 | 1,849,922 | 1,439,952 |
| Other debtors | 76,636 | 226,753 | 577,299 | 171,799 | 577,299 |
| Current portion of long-term receivables | 437 | 13,788 | 13,788 | 12,975 | 13,788 |
| Inventory | 241,387 | 235,286 | 235,286 | 51,228 | 235,286 |
| Total current assets | 1,896,518 | 2,914,557 | 2,791,962 | 3,114,840 | 2,791,962 |
| Non current assets | | | | | |
| Long-term receivables | 3,356 | 18,374 | 18,374 | 13,505 | 18,374 |
| Investments | | 17 | 17 | 23 | 17 |
| Investment property | | 2,364,689 | 2,364,689 | – | 2,364,689 |
| Investments in Associate | 2,247,211 | – | – | – | – |
| Property, plant and equipment | 10,027,864 | 9,244,572 | 9,333,080 | 13,290,677 | 9,333,080 |
| Agricultural | | – | – | – | – |
| Biological assets | | – | – | – | – |
| Intangible assets | 110,280 | 235,099 | 235,099 | – | 235,099 |
| Other non-current assets | 297,955 | 15,893 | 15,893 | – | 15,893 |
| Total non current assets | 12,686,666 | 11,878,644 | 11,967,152 | 13,304,204 | 11,967,152 |
| TOTAL ASSETS | 14,583,184 | 14,793,201 | 14,759,114 | 16,419,045 | 14,759,114 |
| <u>LIABILITIES</u> | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | – | – | – | – | – |
| Borrowing | 96,206 | 18,426 | 18,426 | 80,668 | 18,426 |
| Consumer deposits | 78,023 | 77,100 | 77,100 | 90,843 | 77,100 |
| Trade and other payables | 1,086,719 | 1,194,020 | 1,164,020 | 1,335,767 | 1,164,020 |
| Provisions | 125,016 | 146,626 | 146,626 | – | 146,626 |
| Total current liabilities | 1,385,963 | 1,436,171 | 1,406,171 | 1,507,278 | 1,406,171 |
| Non current liabilities | | | | | |
| Borrowing | 422,518 | 497,582 | 474,518 | 322,674 | 474,518 |
| Provisions | 887,812 | 991,932 | 991,932 | 1,015,871 | 991,932 |
| Total non current liabilities | 1,310,330 | 1,489,514 | 1,466,450 | 1,338,545 | 1,466,450 |
| TOTAL LIABILITIES | 2,696,294 | 2,925,685 | 2,872,621 | 2,845,823 | 2,872,621 |
| NET ASSETS | 11,886,890 | 11,867,516 | 11,886,493 | 13,573,222 | 11,886,493 |
| <u>COMMUNITY WEALTH/EQUITY</u> | | | | | |
| Accumulated Surplus/(Deficit) | 10,876,837 | 10,927,466 | 10,946,443 | 12,702,007 | 10,946,443 |
| Reserves | 1,010,054 | 940,050 | 940,050 | 871,214 | 940,050 |
| TOTAL COMMUNITY WEALTH/EQUITY | 11,886,890 | 11,867,516 | 11,886,493 | 13,573,222 | 11,886,493 |

MAN Mangaung - Table C7 Consolidated Monthly Budget Statement - Cash Flow - M10 April

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|--------------------|---------------------|--------------------|------------------|------------------|--------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Ratepayers and other | 2,953,182 | 4,716,438 | 3,964,560 | 466,382 | 3,471,890 | 3,303,787 | 168,103 | 5% | 3,964,560 |
| Government - operating | 1,640,964 | 643,180 | 621,038 | – | 709,082 | 517,530 | 191,552 | 37% | 621,038 |
| Government - capital | | 754,124 | 727,633 | – | 726,904 | 606,358 | 120,546 | 20% | 727,633 |
| Interest | 168,282 | 330,836 | 197,704 | 4,824 | 41,263 | 164,753 | (123,490) | -75% | 197,704 |
| Dividends | | – | – | – | – | – | – | | – |
| Payments | | | | | | | | | |
| Suppliers and employees | (3,647,693) | (4,582,805) | (4,691,021) | (380,836) | (3,808,342) | (3,909,169) | (100,827) | 3% | (4,691,021) |
| Finance charges | (40,774) | (371,858) | (62,629) | (1,685) | (17,877) | (52,190) | (34,314) | 66% | (62,629) |
| Transfers and Grants | | (58,938) | (15,804) | (1,295) | (16,760) | (13,170) | 3,591 | -27% | (15,804) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 1,073,962 | 1,430,977 | 741,481 | 87,390 | 1,106,160 | 617,899 | (488,261) | -79% | 741,481 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | – | 990 | 990 | – | – | 825 | (825) | -100% | 990 |
| Decrease (Increase) in non-current debtors | – | – | – | – | – | – | – | | – |
| Decrease (increase) other non-current receivables | 20,595 | – | – | – | – | – | – | | – |
| Decrease (increase) in non-current investments | 4,596 | – | – | – | – | – | – | | – |
| Payments | | | | | | | | | |
| Capital assets | (1,370,711) | (1,293,888) | (1,254,373) | (160,282) | (923,816) | (1,045,307) | (121,491) | 12% | (1,254,373) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (1,345,520) | (1,292,898) | (1,253,383) | (160,282) | (923,816) | (1,044,482) | (120,666) | 12% | (1,253,383) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | | – | – | – | – | – | – | | – |
| Borrowing long term/refinancing | 148,745 | 368,518 | 427,000 | – | 218,797 | 355,832 | (137,035) | -39% | 427,000 |
| Increase (decrease) in consumer deposits | 1,307 | 2,500 | 2,284 | 232 | 1,839 | 1,903 | (64) | -3% | 2,284 |
| Payments | | | | | | | | | |
| Repayment of borrowing | (29,371) | (64,936) | (25,001) | (653) | (7,318) | (20,834) | (13,516) | 65% | (25,001) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 120,681 | 306,082 | 404,283 | (420) | 213,318 | 336,901 | 123,583 | 37% | 404,283 |
| NET INCREASE/ (DECREASE) IN CASH HELD | (150,877) | 444,161 | (107,619) | (73,311) | 395,661 | (89,682) | | | (107,619) |
| Cash/cash equivalents at beginning: | 603,086 | 738,348 | 633,255 | | 633,255 | 633,255 | | | 633,255 |
| Cash/cash equivalents at month/year end: | 452,209 | 1,182,509 | 525,636 | | 1,028,916 | 543,573 | | | 525,636 |

MAN Mangaung - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

| Description of financial indicator | Basis of calculation | 2013/14 | Budget Year 2014/15 | | | |
|---|---|-----------------|---------------------|-----------------|---------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | 0.8% | 12.4% | 11.7% | 11.3% | 11.7% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | 0.5% | 25.1% | 16.5% | 15.1% | 16.5% |
| <u>Safety of Capital</u> | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 13.5% | 14.4% | 13.9% | 12.8% | 13.9% |
| Gearing | Long Term Borrowing/ Funds & Reserves | 41.8% | 52.9% | 50.5% | 37.0% | 50.5% |
| <u>Liquidity</u> | | | | | | |
| Current Ratio | Current assets/current liabilities | 136.8% | 202.9% | 198.6% | 206.7% | 198.6% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 46.1% | 82.3% | 37.4% | 68.3% | 37.4% |
| <u>Revenue Management</u> | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | 95.0% | 92.1% | 95.15% | 95.0% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 20.6% | 24.1% | 35.8% | 42.7% | 35.8% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | 95.0% | 95.0% | 95.0% | 95.0% | 95.0% |
| <u>Funding of Provisions</u> | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | |
| <u>Other Indicators</u> | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 13.8% | 11.0% | 11.0% | 10.09% | 11.0% |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | | 35.0% | 35.0% | 32.5% | 35.0% |
| Employee costs | Employee costs/Total Revenue - capital revenue | 22.3% | 21.6% | 23.9% | 21.3% | 23.9% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | 5.3% | 6.7% | 6.9% | 4.6% | 7.3% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | 9.7% | 11.7% | 11.5% | 9.9% | 11.5% |
| <u>IDP regulation financial viability indicators</u> | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 1053.03% | 12.54 | 1381.1% | 734.55% | 12.50% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 74.87% | 32.7% | 25.1% | 80.42% | 32.70% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 1.62 | 3.2 | 0.1 | 2.14 | 3.20 |

MAN Mangaung - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

| Description | NT Code | Budget Year 2014/15 | | | | | | | | | | | |
|---|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|-----------|-----------|--------------------|--|---|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 126,940 | 67,774 | 72,659 | 57,047 | 40,030 | 52,462 | 157,086 | 684,474 | 1,258,473 | 991,100 | - | 902,107 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 110,751 | 40,523 | 32,668 | 25,514 | 25,831 | 28,314 | 122,359 | 366,857 | 742,817 | 558,875 | - | 249,856 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 64,042 | 43,779 | 39,601 | 38,476 | 35,562 | 34,174 | 200,076 | 357,412 | 813,121 | 665,700 | - | 338,637 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 17,560 | 11,494 | 10,350 | 9,961 | 9,255 | 8,413 | 48,573 | 155,050 | 270,654 | 231,251 | - | 180,366 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 5,725 | 3,549 | 3,083 | 2,843 | 2,681 | 2,552 | 21,685 | 72,273 | 114,391 | 102,035 | - | 72,070 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 241 | 430 | 476 | 49,727 | - | - | - | - | 50,874 | 49,727 | - | 47,723 |
| Interest on Arrear Debtor Accounts | 1810 | 15,583 | 15,021 | 14,358 | 13,837 | 13,129 | 12,495 | 63,055 | 184,775 | 332,254 | 287,292 | - | 108,697 |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 2,404 | 1,577 | 1,484 | 1,371 | 642 | 878 | 6,634 | 36,807 | 51,798 | 46,333 | - | 32,476 |
| Total By Income Source | 2000 | 343,246 | 184,147 | 174,678 | 198,776 | 127,129 | 139,289 | 619,469 | 1,847,648 | 3,634,382 | 2,932,312 | - | 1,931,932 |
| 2013/14 - totals only | | 474,896 | 184,333 | 161,810 | 209,733 | 118,716 | 126,889 | 517,015 | 1,259,179 | 3,052,573 | 2,231,533 | | 1,437,815 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 38,954 | 31,453 | 33,902 | 23,703 | 19,876 | 22,859 | 120,386 | 238,438 | 529,571 | 425,261 | - | - |
| Commercial | 2300 | 138,543 | 55,796 | 43,739 | 51,850 | 42,647 | 42,067 | 174,619 | 380,321 | 929,582 | 691,504 | - | - |
| Households | 2400 | 165,749 | 96,898 | 97,037 | 123,223 | 64,606 | 74,363 | 324,464 | 1,228,890 | 2,175,230 | 1,815,546 | - | 1,931,932 |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2600 | 343,246 | 184,147 | 174,678 | 198,776 | 127,129 | 139,289 | 619,469 | 1,847,648 | 3,634,382 | 2,932,312 | - | 1,931,932 |

MAN Mangaung - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

| 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 | 92,648 | - | - | - | - | - | - | - | 92,648 | 83,168 |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 37,070 | 19,160 | 16,549 | 19,987 | - | - | - | - | 92,766 | 61,273 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 129,718 | 19,160 | 16,549 | 19,987 | - | - | - | - | 185,414 | 144,441 |

MAN Mangaung - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

| Investments by maturity Name of institution & investment ID | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
|--|-------------------------|-----------------------|------------------------------|--------------------------------------|---------------------------------|--|---------------------------|--|
| R thousands | Yrs/Months | | | | | | | |
| <u>Municipality</u> | | | | | | | | |
| ABSA | Call | Call Account | | 309 | 5.25% | 103,125 | (64,691) | 38,434 |
| ABSA | Call | Call Account | | 58 | 5.25% | 13,412 | 58 | 13,470 |
| Standard Bank | Call | Call Account | | 147 | 5.25% | 33,685 | 147 | 33,832 |
| First National Bank | Call | Call Account | | 20 | 4.15% | 5,679 | 20 | 5,699 |
| Nedbank | Call | Call Account | | 370 | 5.50% | 103,218 | (49,630) | 53,588 |
| Standard Bank | Call | Call Account | | 3 | 5.30% | 717 | 3 | 720 |
| First National Bank | Call | Call Account | | 6 | 5.50% | 1,332 | 6 | 1,338 |
| Standard Bank | Call | Call Account | | 3 | 5.45% | 648 | 3 | 651 |
| FNB - 32 days Notice | 1 month | Fixed | 7-Apr-15 | 53 | 6.43% | 50,000 | (50,000) | – |
| Nedbank | 1 month | Fixed | 4-May-15 | 514 | 6.25% | 100,000 | – | 100,000 |
| Nedbank | 1 month | Fixed | 7-Apr-15 | 30 | 6.15% | 30,000 | (30,000) | – |
| Standard Bank | 1 month | Fixed | 14-Apr-15 | 117 | 6.13% | 50,000 | (50,000) | – |
| Standard Bank | 1 month | Fixed | 16-Apr-15 | 101 | 6.13% | 30,000 | (30,000) | – |
| Standard Bank | 2 months | Fixed | 14-May-15 | 257 | 6.25% | 50,000 | | 50,000 |
| Nedbank | 2 months | Fixed | 18-May-15 | 103 | 6.25% | 20,000 | | 20,000 |
| Nedbank | 1 month | Fixed | 18-May-15 | 127 | 6.16% | | 50,000 | 50,000 |
| Nedbank | 2 months | Fixed | 15-Jun-15 | 78 | 6.30% | | 30,000 | 30,000 |
| Municipality sub-total | | | | 2,296 | | 591,816 | (194,084) | 397,732 |
| <u>Entities</u> | | | | | | | | |
| ABSA - 1 Day Account | Call | Call Account | – | 294 | 5.45% | 55,705 | (1,345) | 54,360 |
| ABSA - 365 Day Fixed Deposit | 365 days | Call Account | 30-Jun-2015 | 678 | 7.40% | 113,830 | 678 | 114,507 |
| ABSA - 365 Day Fixed Deposit | 365 days | Call Account | 30-Jun-2015 | 389 | 7.40% | 65,414 | 389 | 65,803 |
| FNB- 365 days account | 365 days | Call Account | 30-Jun-2015 | 613 | 7.07% | 105,434 | 613 | 106,047 |
| Nedbank- 365 days account | 365 days | Call Account | 30-Jun-2015 | 791 | 7.40% | 137,222 | 791 | 138,012 |
| Entities sub-total | | | | 2,764 | | 477,605 | 1,125 | 478,730 |
| TOTAL INVESTMENTS AND INTEREST | | | | 5,060 | | 1,069,421 | (192,959) | 876,462 |

MAN Mangaung - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|------------------|---------------------|------------------|----------------|------------------|------------------|-----------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| RECEIPTS: | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | |
| National Government: | 645,964 | 612,571 | 615,002 | – | 614,267 | 512,500 | 101,767 | 19.9% | 615,002 |
| Local Government Equitable Share | 589,064 | 603,581 | 603,581 | – | 602,846 | 502,982 | 99,864 | 19.9% | 603,581 |
| Finance Management | 1,500 | 1,500 | 1,500 | – | 1,500 | 1,250 | 250 | 20.0% | 1,500 |
| Energy Efficiency and Demand Management | – | 7,490 | 7,490 | – | 7,490 | 6,242 | 1,248 | 20.0% | 7,490 |
| EPWP Incentive | – | – | 2,431 | – | 2,431 | 2,026 | 405 | 20.0% | 2,431 |
| Water Services Operating Subsidy | 6,900 | | | | | | | | |
| Public Transport | 20,000 | | | | | | – | | |
| Sport and Recreation | 28,500 | | | | | | | | |
| Provincial Government: | 5,000 | 5,000 | 15,121 | – | 6,000 | 12,601 | (6,601) | -52.4% | 15,121 |
| Housing | 5,000 | 5,000 | 8,628 | – | – | 7,190 | (7,190) | -100.0% | 8,628 |
| Sport and Recreation | | – | 6,000 | – | 6,000 | 5,000 | 1,000 | 20.0% | 6,000 |
| Planning and Surveying | | | 493 | | | 411 | (411) | -100.0% | 493 |
| District Municipality: | – | – | – | – | – | – | – | – | – |
| Other grant providers: | 1,615 | – | 8,411 | – | 6,151 | 7,009 | (858) | -12.2% | 8,411 |
| Golden Shield Heritage Award | 877 | | | | | | | | |
| City of Ghent | 489 | | 1,454 | | 551 | 1,212 | (661) | -54.5% | 1,454 |
| National Lottery Distribution Fund | – | | 5,600 | – | 5,600 | 4,667 | 933 | 20.0% | 5,600 |
| LGSETA | – | | 608 | | | 506 | (506) | -100.0% | 608 |
| Kellogs Foundation | 249 | | 249 | | | 208 | (208) | -100.0% | 249 |
| Common Wealth | – | | 500 | | | 417 | (417) | -100.0% | 500 |
| Total Operating Transfers and Grants | 652,579 | 617,571 | 638,534 | – | 626,418 | 532,110 | 94,308 | 17.7% | 638,534 |
| Capital Transfers and Grants | | | | | | | | | |
| National Government: | 650,615 | 727,633 | 795,929 | – | 725,202 | 663,271 | 61,931 | 9.3% | 795,929 |
| Neighbourhood Development Partnership | – | 5,000 | 5,000 | | 5,000 | 4,167 | 833 | 20.0% | 5,000 |
| Expanded Public Works Programme | 3,896 | 2,431 | – | – | – | – | – | | – |
| Integrated City Development Grant | – | 5,596 | 5,596 | – | 5,596 | 4,663 | 933 | 20.0% | 5,596 |
| Public Transport Infrastructure and Systems Grant | – | 30,000 | 30,000 | | 30,000 | 25,000 | 5,000 | 20.0% | 30,000 |
| Urban Settlements and Development Grant | 596,719 | 654,406 | 725,133 | – | 654,406 | 604,275 | 50,131 | 8.3% | 725,133 |
| National Electrification Grant | 50,000 | 30,200 | 30,200 | | 30,200 | 25,167 | 5,033 | 20.0% | 30,200 |
| Provincial Government: | 106,639 | 29,000 | 31,377 | – | – | 25,965 | (25,965) | -100.0% | 31,158 |
| Water Affairs | | 4,000 | 4,000 | – | – | 3,333 | (3,333) | -100.0% | 4,000 |
| DPLG Sustainable Settlements Grant | 100,000 | 25,000 | 27,158 | – | – | 22,632 | (22,632) | -100.0% | 27,158 |
| Sport and Recreation | 6,639 | | 219 | | | | | | |
| District Municipality: | 500 | – | – | – | – | – | – | – | – |
| Motheo | 500 | | | | | | | | |
| Other grant providers: | 85 | – | – | – | – | – | – | – | – |
| City of Ghent | 85 | | | | | | | | |
| Total Capital Transfers and Grants | 757,839 | 756,633 | 827,306 | – | 725,202 | 689,236 | 35,966 | 5.2% | 827,087 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 1,410,418 | 1,374,204 | 1,465,840 | – | 1,351,620 | 1,221,346 | 130,274 | 10.7% | 1,465,621 |

MAN Mangaung - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|------------------|---------------------|------------------|----------------|----------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| EXPENDITURE | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 675,240 | 612,571 | 615,002 | 50,397 | 521,705 | 512,500 | 9,205 | 1.8% | 615,002 |
| Local Government Equitable Share | 605,072 | 603,581 | 603,581 | 50,298 | 502,984 | 502,982 | 2 | 0.0% | 603,581 |
| Finance Management | 1,500 | 1,500 | 1,500 | 92 | 1,167 | 1,250 | (83) | -6.6% | 1,500 |
| Energy Efficiency and Demand Management | 7,600 | 7,490 | 7,490 | – | – | 6,242 | (6,242) | -100.0% | 7,490 |
| Water Affairs | 6,900 | – | – | – | 15,831 | – | 15,831 | #DIV/0! | – |
| EPWP | 5,668 | – | 2,431 | 6 | 1,722 | 2,026 | (304) | -15.0% | 2,431 |
| Sport and Recreation | 28,500 | – | – | – | – | – | – | – | – |
| Public Transport | 20,000 | – | – | – | – | – | – | – | – |
| Provincial Government: | 21,857 | 5,000 | 15,121 | 500 | 5,635 | 12,601 | (6,966) | -55.3% | 15,121 |
| Housing | – | 5,000 | 8,628 | – | 635 | 7,190 | (6,555) | -91.2% | 8,628 |
| Sports, Arts, Culture and Recreation | – | – | 6,000 | 500 | 5,000 | 5,000 | 0 | 0.0% | 6,000 |
| Roads and Public Safety | 5,785 | – | 493 | – | – | 411 | (411) | -100.0% | 493 |
| Water Affairs | 16,012 | – | – | – | – | – | – | – | – |
| Premiers Office | 60 | – | – | – | – | – | – | – | – |
| District Municipality: | – | – | – | – | – | – | – | – | – |
| Other grant providers: | 1,522 | – | 8,411 | 15 | 7,402 | 7,009 | 394 | 5.6% | 1,454 |
| City of Ghent | 491 | – | 1,454 | 15 | 525 | 1,212 | (687) | -56.7% | 1,454 |
| National Lottery Distribution Fund | – | – | 5,600 | – | 5,600 | 4,667 | 933 | 20.0% | 5,600 |
| LGSETA | – | – | 608 | – | 778 | 506 | 272 | 53.7% | 608 |
| Kellogs Foundation | 31 | – | 249 | – | – | 208 | (208) | -100.0% | 249 |
| Golden Shield Heritage Award | 1,000 | – | – | – | – | – | – | – | – |
| Common Wealth | – | – | 500 | – | 500 | 417 | 83 | 20.0% | 500 |
| Total operating expenditure of Transfers and Grants: | 698,618 | 617,571 | 638,534 | 50,911 | 534,743 | 532,110 | 2,633 | 0.5% | 631,577 |
| Capital expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 687,779 | 727,633 | 795,929 | 58,913 | 420,689 | 663,271 | (242,582) | -36.6% | 795,929 |
| Neighbourhood Development Partnership | – | 5,000 | 5,000 | – | 3,917 | 4,167 | (250) | -6.0% | 5,000 |
| Expanded Public Works Programme | 2,151 | 2,431 | – | – | (94) | – | (94) | #DIV/0! | – |
| Integrated City Development Grant | – | 5,596 | 5,596 | – | 4,907 | 4,663 | 243 | 5.2% | 5,596 |
| Public Transport Infrastructure and Systems Grant | – | 30,000 | 30,000 | 379 | 379 | 25,000 | (24,621) | -98.5% | 30,000 |
| Urban Settlements and Development Grant | 651,977 | 654,406 | 725,133 | 57,204 | 400,678 | 604,275 | (203,597) | -33.7% | 725,133 |
| National Electrification Grant | 33,651 | 30,200 | 30,200 | 1,330 | 10,903 | 25,167 | (14,264) | -56.7% | 30,200 |
| Provincial Government: | 80,833 | 29,000 | 31,377 | 88 | 26,553 | 26,148 | 405 | 1.6% | 31,377 |
| Water Affairs | – | 4,000 | 4,000 | – | 3,770 | 3,333 | 436 | 13.1% | 4,000 |
| Police, Public Safety and Roads | 1,572 | – | – | – | – | – | – | – | – |
| Sport and Recreation | 6,420 | – | 219 | – | – | 183 | (183) | -100.0% | 219 |
| DPLG Sustainable Settlements Grant | 72,842 | 25,000 | 27,158 | 88 | 22,784 | 22,632 | 152 | 0.7% | 27,158 |
| District Municipality: | 467 | – | – | – | – | – | – | – | – |
| Motheo | 467 | – | – | – | – | – | – | – | – |
| Other grant providers: | 20 | – | – | – | – | – | – | – | – |
| City of Ghent | 20 | – | – | – | – | – | – | – | – |
| Total capital expenditure of Transfers and Grants | 769,099 | 756,633 | 827,306 | 59,001 | 447,242 | 689,419 | (242,177) | -35.1% | 827,306 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 1,467,718 | 1,374,204 | 1,465,840 | 109,912 | 981,985 | 1,221,528 | (239,544) | -19.6% | 1,458,883 |

MAN Mangaung - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

| Description | Budget Year 2014/15 | | | | |
|--|---------------------------|----------------|---------------|--------------|--------------|
| | Approved Rollover 2013/14 | Monthly actual | YearTD actual | YTD variance | YTD variance |
| R thousands | | | | | % |
| <u>EXPENDITURE</u> | | | | | |
| <u>Operating expenditure of Approved Roll-overs</u> | | | | | |
| National Government: | - | - | - | - | |
| Local Government Equitable Share | | - | - | - | |
| Finance Management | | - | - | - | |
| Energy Efficiency and Demand Management | | - | - | - | |
| EPWP Incentive | | - | - | - | |
| Provincial Government: | - | - | - | - | |
| Housing | | - | - | - | |
| District Municipality: | - | - | - | - | |
| Other grant providers: | - | - | - | - | |
| LGSETA | | | | - | |
| City of Ghent | | | | - | |
| Total operating expenditure of Approved Roll-overs | - | - | - | - | |
| <u>Capital expenditure of Approved Roll-overs</u> | | | | | |
| National Government: | 70,727 | 7,861 | 54,842 | 15,885 | 22.5% |
| Neighbourhood Development Partnership | | | | - | |
| National Electrification Grant | | | | - | |
| Urban Settlements and Development Grant | 70,727 | 7,861 | 54,842 | 15,885 | 22.5% |
| Provincial Government: | - | 88 | 22,784 | 4,375 | #DIV/0! |
| DPLG Sustainable Settlements Grant | 27,158 | 88 | 22,784 | 4,375 | 16.1% |
| District Municipality: | - | - | - | - | |
| Other grant providers: | - | - | - | - | |
| Total capital expenditure of Approved Roll-overs | 70,727 | 7,949 | 77,625 | 20,260 | 28.6% |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | 70,727 | 7,949 | 77,625 | 20,260 | 28.6% |

MAN Mangaung - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

| Summary of Employee and Councillor remuneration | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|------------------|---------------------|------------------|----------------|---------------|------------------|--------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | |
| Basic Salaries and Wages | 30,051 | 32,215 | 32,215 | | | 26,846 | (26,846) | -100% | 32,215 |
| Pension and UIF Contributions | 3,166 | 3,494 | 3,494 | | | 2,912 | (2,912) | -100% | 3,494 |
| Medical Aid Contributions | 423 | 452 | 452 | | | 377 | (377) | -100% | 452 |
| Motor Vehicle Allowance | 10,571 | 11,251 | 11,251 | | | 9,376 | (9,376) | -100% | 11,251 |
| Cellphone Allowance | 2,753 | 2,587 | 2,587 | | | 2,156 | (2,156) | -100% | 2,587 |
| Housing Allowances | 142 | 177 | 177 | | | 147 | (147) | -100% | 177 |
| Sub Total - Councillors | 47,107 | 50,178 | 50,178 | - | - | 41,814 | (41,814) | -100% | 50,178 |
| % increase | | 6.5% | 6.5% | | | | | | 6.5% |
| Senior Managers of the Municipality | | | | | | | | | |
| Basic Salaries and Wages | 14,940 | 14,139 | 14,139 | | | 11,782 | (11,782) | -100% | 14,139 |
| Pension and UIF Contributions | 752 | 749 | 749 | | | 625 | (625) | -100% | 749 |
| Medical Aid Contributions | 251 | 249 | 249 | | | 208 | (208) | -100% | 249 |
| Performance Bonus | - | 3,446 | 3,446 | | | 2,872 | (2,872) | -100% | 3,446 |
| Motor Vehicle Allowance | 2,145 | 2,093 | 2,093 | | | 1,744 | (1,744) | -100% | 2,093 |
| Cellphone Allowance | 183 | 181 | 181 | | | 151 | (151) | -100% | 181 |
| Housing Allowances | - | - | - | | | - | - | - | - |
| Other benefits and allowances | 393 | 1 | 1 | | | 1 | (1) | -100% | 1 |
| Sub Total - Senior Managers of Municipality | 18,664 | 20,859 | 20,859 | - | - | 17,383 | (17,383) | -100% | 20,859 |
| % increase | | 11.8% | 11.8% | | | | | | 11.8% |
| Other Municipal Staff | | | | | | | | | |
| Basic Salaries and Wages | 643,997 | 745,940 | 746,240 | | | 621,864 | (621,864) | -100% | 746,240 |
| Pension and UIF Contributions | 89,519 | 120,378 | 120,378 | | | 100,315 | (100,315) | -100% | 120,378 |
| Medical Aid Contributions | 44,304 | 70,116 | 70,116 | | | 58,430 | (58,430) | -100% | 70,116 |
| Overtime | 87,254 | 58,046 | 61,246 | | | 51,038 | (51,038) | -100% | 61,246 |
| Performance Bonus | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 55,134 | 67,385 | 67,501 | | | 56,251 | (56,251) | -100% | 67,501 |
| Cellphone Allowance | 24,924 | 3,187 | 3,187 | | | 2,656 | (2,656) | -100% | 3,187 |
| Housing Allowances | 2,262 | 6,349 | 6,349 | | | 5,291 | (5,291) | -100% | 6,349 |
| Other benefits and allowances | 10,592 | 30,829 | 31,494 | | | 26,245 | (26,245) | -100% | 31,494 |
| Post-retirement benefit obligations | 5,234 | 25,939 | 25,939 | | | 21,616 | (21,616) | -100% | 25,939 |
| Sub Total - Other Municipal Staff | 963,218 | 1,128,169 | 1,132,451 | - | - | 943,705 | (943,705) | -100% | 1,132,451 |
| % increase | | 17.1% | 17.6% | | | | | | 17.6% |
| Total Parent Municipality | 1,028,989 | 1,199,206 | 1,203,488 | - | - | 1,002,903 | (1,002,903) | -100% | 1,203,488 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | |
| Board Members of Entities | | | | | | | | | |
| Board Fees | 1,371 | 1,515 | 1,464 | | | 1,220 | (1,220) | -100% | 1,464 |
| Sub Total - Board Members of Entities | 1,371 | 1,515 | 1,464 | - | - | 1,220 | (1,220) | -100% | 1,464 |
| % increase | | 10.5% | 6.7% | | | | | | 6.7% |
| Senior Managers of Entities | | | | | | | | | |
| Basic Salaries and Wages | 14,260 | 13,577 | 13,577 | | | 11,314 | (11,314) | -100% | 13,577 |
| Pension and UIF Contributions | 713 | 582 | 582 | | | 485 | (485) | -100% | 582 |
| Medical Aid Contributions | 637 | 609 | 609 | | | 507 | (507) | -100% | 609 |
| Performance Bonus | - | - | - | | | - | - | - | - |
| Motor Vehicle Allowance | 1,408 | 764 | 764 | | | 637 | (637) | -100% | 764 |
| Cellphone Allowance | 36 | - | - | | | - | - | - | - |
| Housing Allowances | 4 | - | - | | | - | - | - | - |
| Other benefits and allowances | 73 | 75 | 75 | | | 63 | (63) | -100% | 75 |
| Sub Total - Senior Managers of Entities | 17,131 | 15,607 | 15,607 | - | - | 13,006 | (13,006) | -100% | 15,607 |
| % increase | | -8.9% | -8.9% | | | | | | -8.9% |
| Other Staff of Entities | | | | | | | | | |
| Basic Salaries and Wages | 40,272 | 154,150 | 165,150 | | | 137,624 | (137,624) | -100% | 165,150 |
| Pension and UIF Contributions | 5,060 | 7,935 | 7,935 | | | 6,613 | (6,613) | -100% | 7,935 |
| Medical Aid Contributions | 2,385 | 9,488 | 9,488 | | | 7,907 | (7,907) | -100% | 9,488 |
| Overtime | 4,221 | 7,709 | 7,709 | | | 6,425 | (6,425) | -100% | 7,709 |
| Performance Bonus | - | - | - | | | - | - | - | - |
| Motor Vehicle Allowance | 5,080 | 5,559 | 5,559 | | | 4,633 | (4,633) | -100% | 5,559 |
| Cellphone Allowance | 110 | - | - | | | - | - | - | - |
| Housing Allowances | 133 | 456 | 456 | | | 380 | (380) | -100% | 456 |
| Other benefits and allowances | 758 | 6,604 | 6,604 | | | 5,503 | (5,503) | -100% | 6,604 |
| Sub Total - Other Staff of Entities | 58,020 | 191,902 | 202,902 | - | - | 169,084 | (169,084) | -100% | 202,902 |
| % increase | | 230.8% | 249.7% | | | | | | 249.7% |
| Total Municipal Entities | 76,522 | 209,024 | 219,972 | - | - | 183,310 | (183,310) | -100% | 219,972 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 1,105,511 | 1,408,229 | 1,423,460 | - | - | 1,186,212 | (1,186,212) | -100% | 1,423,460 |
| % increase | | 27.4% | 28.8% | | | | | | 28.8% |
| TOTAL MANAGERS AND STAFF | 1,057,033 | 1,356,537 | 1,371,819 | - | - | 1,143,178 | (1,143,178) | -100% | 1,371,819 |

MAN Mangaung - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

| Description | Budget Year 2014/15 | | | | | | | | | | | | 2014/15 Medium Term Revenue & Expenditure Framework | | |
|--|---------------------|------------------|-----------------|-----------------|-----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|------------------|---|------------------------|------------------------|
| | July Outcome | August Outcome | Sept Outcome | October Outcome | Nov Outcome | Dec Outcome | January Outcome | Feb Outcome | March Outcome | April Outcome | May Adj Budget | June Adj Budget | Budget Year 2014/15 | Budget Year +1 2015/16 | Budget Year +2 2016/17 |
| R thousands | | | | | | | | | | | | | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | |
| Property rates | 32,253 | 32,109 | 35,165 | 36,245 | 37,506 | 36,095 | 35,788 | 35,730 | 36,006 | 128,395 | 39,871 | (41,315) | 443,849 | 1,000,573 | 1,123,098 |
| Property rates - penalties & collection charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 195,719 | 223,549 | 238,117 | 223,629 | 167,754 | 188,953 | 135,061 | 145,145 | 154,266 | 188,609 | 165,305 | 153,040 | 2,179,146 | 2,564,364 | 2,743,869 |
| Service charges - water revenue | 53,651 | 45,313 | 50,220 | 54,699 | 65,472 | 52,727 | 62,328 | 55,859 | 59,881 | 87,908 | 50,242 | 9,166 | 647,465 | 639,773 | 679,122 |
| Service charges - sanitation revenue | 14,781 | 12,138 | 13,718 | 14,768 | 13,551 | 12,990 | 14,764 | 13,226 | 13,917 | 45,535 | 13,988 | (17,761) | 165,616 | 239,716 | 269,097 |
| Service charges - refuse | 8,249 | 6,355 | 6,807 | 7,229 | 6,765 | 6,138 | 7,273 | 6,539 | 7,199 | 10,037 | 6,084 | 1,593 | 80,268 | 146,837 | 152,185 |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 274 | 287 | 232 | 286 | 226 | 247 | 276 | 303 | 273 | 267 | 289 | 364 | 3,323 | 29,886 | 31,818 |
| Interest earned - external investments | 3,992 | 4,130 | 3,894 | 3,216 | 2,943 | 2,981 | 3,119 | 4,518 | 3,857 | 3,994 | 39,758 | 113,147 | 189,550 | 212,092 | 227,183 |
| Interest earned - outstanding debtors | 220 | 229 | 95 | 352 | 101 | 274 | 875 | 1,156 | 487 | 830 | 1,122 | 2,413 | 8,154 | 147,859 | 156,327 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 1,105 | 601 | 798 | 504 | 752 | 238 | 512 | 323 | 616 | 638 | 505 | 145 | 6,737 | 13,846 | 15,120 |
| Licences and permits | 16 | 11 | 1 | 37 | 10 | 5 | 5 | 11 | 11 | 13 | 7 | (2) | 127 | 1,017 | 1,113 |
| Agency services | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,950 | 4,182 |
| Transfer receipts - operating | 240,417 | 500 | 2,500 | - | 8,912 | 288,513 | - | 2,280 | 165,960 | - | - | (88,044) | 621,038 | 605,828 | 600,494 |
| Other revenue | 15,043 | 100,797 | 14,867 | 46,257 | 39,284 | 3,979 | 2,972 | 8,317 | 90,384 | 4,980 | 5,634 | 105,515 | 438,029 | 454,226 | 477,465 |
| Cash Receipts by Source | 565,720 | 426,019 | 366,414 | 387,222 | 343,276 | 593,140 | 262,973 | 273,408 | 532,858 | 471,206 | 322,807 | 238,260 | 4,783,302 | 6,059,966 | 6,481,074 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfer receipts - capital | 209,406 | 3,770 | - | 5,170 | 8,698 | 265,170 | 4,760 | 195,170 | 34,760 | - | - | 729 | 727,633 | 720,785 | 766,932 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - | - | - | 19,267 | 19,267 | 20,953 | 22,744 |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | 990 | 990 | 1,079 | 1,165 |
| Short term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | - | - | - | - | - | - | 50,000 | - | 168,797 | - | 208,203 | (58,482) | 368,518 | 331,047 | 34,465 |
| Increase in consumer deposits | 168 | 149 | 143 | 178 | 207 | 158 | 190 | 199 | 216 | 232 | 300 | 361 | 2,500 | 2,658 | 2,720 |
| Receipt of non-current debtors | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Receipt of non-current receivables | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Change in non-current investments | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | 775,294 | 429,937 | 366,557 | 392,570 | 352,181 | 858,468 | 317,922 | 468,777 | 736,630 | 471,439 | 531,310 | 201,125 | 5,902,210 | 7,136,488 | 7,309,101 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 83,207 | 96,383 | 97,606 | 99,214 | 70,021 | 137,133 | 101,292 | 103,628 | 102,326 | 101,903 | 106,120 | 111,979 | 1,210,814 | 1,422,873 | 1,518,714 |
| Remuneration of councillors | 4,000 | 4,006 | 4,019 | 4,019 | 4,009 | 4,009 | 4,009 | 3,999 | 3,937 | 6,230 | 4,110 | 1,853 | 48,201 | 54,763 | 57,819 |
| Interest paid | 1,810 | 1,670 | 1,836 | 1,917 | 1,598 | 2,179 | 1,702 | 1,583 | 1,898 | 1,685 | 13,988 | 30,764 | 62,629 | 126,033 | 119,159 |
| Bulk purchases - Electricity | 177,403 | 199,723 | 168,378 | 93,971 | 95,905 | 88,437 | 85,389 | 91,853 | 86,339 | 92,648 | 128,511 | 193,023 | 1,501,580 | 1,458,000 | 1,574,640 |
| Bulk purchases - Water & Sewer | - | 55,231 | 33,341 | 34,250 | 248 | 66,817 | 54,555 | 43,453 | 37,617 | 35,192 | 30,581 | 26,178 | 417,465 | 424,346 | 455,385 |
| Other materials | 22,632 | 10,257 | 15,065 | 19,671 | 30,445 | 31,983 | 11,434 | 19,059 | 39,751 | 24,151 | 35,020 | 35,873 | 295,332 | 422,758 | 461,699 |
| Contracted services | 17,561 | 32,945 | 32,499 | 30,543 | 26,132 | 55,823 | 32,523 | 30,467 | 30,466 | 36,462 | 35,402 | 36,524 | 397,346 | 338,115 | 356,796 |
| Grants and subsidies paid - other municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Grants and subsidies paid - other | 2,125 | 1,551 | 339 | 6,254 | 62 | 3,560 | 1,417 | 94 | 64 | 1,295 | 103 | (1,059) | 15,804 | 51,025 | 55,911 |
| General expenses | 63,301 | 49,956 | 32,155 | 83,252 | 50,862 | 63,368 | 31,459 | 37,419 | 60,606 | 65,438 | 35,460 | 3,460 | 576,736 | 1,102,843 | 1,153,449 |
| Cash Payments by Type | 372,040 | 451,723 | 385,229 | 373,090 | 279,283 | 453,309 | 323,781 | 331,554 | 363,004 | 365,005 | 389,293 | 438,596 | 4,525,906 | 5,400,756 | 5,753,572 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 82,200 | 48,171 | 48,844 | 99,768 | 68,823 | 144,476 | 41,440 | 89,496 | 140,317 | 160,282 | 144,123 | 186,434 | 1,254,373 | 1,290,887 | 1,135,475 |
| Repayment of borrowing | 547 | 667 | 501 | 563 | 739 | 1,723 | 635 | 754 | 535 | 653 | 5,228 | 12,455 | 25,001 | 92,537 | 84,318 |
| Other Cash Flows/Payments | 12,856 | 34,795 | 27,942 | (16,893) | 49,024 | 7,920 | 5,847 | 422 | 4,238 | 18,811 | - | 98,586 | 243,548 | - | - |
| Total Cash Payments by Type | 467,643 | 535,356 | 462,516 | 456,529 | 397,869 | 607,429 | 371,703 | 422,226 | 508,094 | 544,750 | 538,644 | 736,071 | 6,048,828 | 6,784,179 | 6,973,364 |
| NET INCREASE/(DECREASE) IN CASH HELD | 307,651 | (105,418) | (95,959) | (63,958) | (45,688) | 251,039 | (53,780) | 46,551 | 228,535 | (73,311) | (7,334) | (534,945) | (146,618) | 352,308 | 335,737 |
| Cash/cash equivalents at the month/year beginning: | 633,255 | 940,906 | 835,488 | 739,529 | 675,571 | 629,882 | 880,922 | 827,142 | 873,692 | 1,102,228 | 1,028,916 | 1,021,582 | 633,255 | 486,637 | 838,945 |
| Cash/cash equivalents at the month/year end: | 940,906 | 835,488 | 739,529 | 675,571 | 629,882 | 880,922 | 827,142 | 873,692 | 1,102,228 | 1,028,916 | 1,021,582 | 486,637 | 486,637 | 838,945 | 1,174,681 |

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

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Revenue By Source | | | | | | | | | |
| Property rates | 969,482 | 1,084,200 | 903,089 | 77,563 | 753,377 | 752,571 | 805 | 0% | 903,089 |
| Property rates - penalties & collection charges | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 612,264 | 677,958 | 637,958 | 112,762 | 688,163 | 531,629 | 156,534 | 29% | 637,958 |
| Service charges - sanitation revenue | 201,496 | 240,416 | 214,649 | 18,039 | 176,325 | 178,874 | (2,549) | -1% | 214,649 |
| Service charges - refuse revenue | 121,731 | 154,967 | 80,475 | 6,722 | 66,997 | 67,062 | (65) | 0% | 80,475 |
| Service charges - other | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 20,416 | 27,727 | 27,669 | 1,503 | 16,392 | 23,057 | (6,665) | -29% | 27,669 |
| Interest earned - external investments | 36,015 | 34,140 | 34,140 | 3,149 | 16,178 | 28,450 | (12,272) | -43% | 34,140 |
| Interest earned - outstanding debtors | 122,770 | 134,008 | 134,008 | 15,722 | 140,730 | 111,673 | 29,057 | 26% | 134,008 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines | 77,362 | 6,125 | 6,125 | 515 | 5,315 | 5,104 | 211 | 4% | 6,125 |
| Licences and permits | 433 | 928 | 928 | 14 | 149 | 773 | (624) | -81% | 928 |
| Agency services | - | 3,172 | 2,638 | - | 82,980 | 2,198 | 80,782 | 3675% | 2,638 |
| Transfers recognised - operational | 950,472 | 617,571 | 632,934 | - | 604,526 | 527,443 | 77,083 | 15% | 632,934 |
| Other revenue | (226,398) | 614,677 | 615,277 | 25,744 | 522,258 | 512,728 | 9,530 | 2% | 615,277 |
| Gains on disposal of PPE | 1,421 | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 2,887,465 | 3,595,889 | 3,289,889 | 261,733 | 3,073,391 | 2,741,563 | 331,829 | 12% | 3,289,889 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 1,030,417 | 1,149,028 | 1,153,311 | 87,238 | 856,749 | 961,088 | (104,339) | -11% | 1,153,311 |
| Remuneration of councillors | 47,107 | 50,178 | 50,178 | 6,126 | 41,353 | 41,814 | (461) | -1% | 50,178 |
| Debt impairment | 549,442 | 179,628 | 179,628 | 14,969 | 149,690 | 149,690 | 1 | 0% | 179,628 |
| Depreciation & asset impairment | 275,495 | 344,844 | 344,844 | - | 258,633 | 287,369 | (28,736) | -10% | 344,844 |
| Finance charges | 60,081 | 234,581 | 87,386 | 15,355 | 135,457 | 72,821 | 62,636 | 86% | 87,386 |
| Bulk purchases | 382,809 | 394,580 | 394,580 | 33,239 | 347,331 | 328,815 | 18,516 | 6% | 394,580 |
| Other materials | 206,647 | 256,482 | 277,750 | 14,917 | 134,124 | 231,457 | (97,334) | -42% | 277,750 |
| Contracted services | 125,675 | 207,588 | 236,774 | 26,675 | 165,399 | 197,311 | (31,913) | -16% | 236,774 |
| Transfers and grants | 3,990 | 160,921 | 127,892 | 3,567 | 68,102 | 106,576 | (38,474) | -36% | 127,892 |
| Other expenditure | 182,484 | 529,747 | 699,974 | 28,849 | 263,882 | 583,309 | (319,427) | -55% | 699,974 |
| Loss on disposal of PPE | 64,595 | - | - | - | - | - | - | - | - |
| Total Expenditure | 2,928,741 | 3,507,578 | 3,552,317 | 230,934 | 2,420,720 | 2,960,252 | (539,532) | -18% | 3,552,317 |
| Surplus/(Deficit) | (41,276) | 88,312 | (262,428) | 30,799 | 652,671 | (218,689) | 871,360 | -398% | (262,428) |
| Transfers recognised - capital | 772,311 | 756,633 | 827,306 | - | 7,490 | 689,419 | (681,929) | -99% | 827,306 |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 731,035 | 844,945 | 564,878 | 30,799 | 660,161 | 470,730 | 189,431 | 40% | 564,878 |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 731,035 | 844,945 | 564,878 | 30,799 | 660,161 | 470,730 | 189,431 | 40% | 564,878 |

MAN Mangaung - Supporting Table SC11 Monthly Budget Statement - summary of municipal entities - M10 April

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|--|------------------|---------------------|------------------|-----------------|------------------|------------------|------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Revenue By Municipal Entity | | | | | | | | | |
| <i>Centlec (SOC) Ltd</i> | 2,066,239 | 2,716,705 | 2,400,045 | 150,563 | 1,728,582 | 2,000,029 | (271,447) | -14% | 2,400,045 |
| Total Operating Revenue | 2,066,239 | 2,716,705 | 2,400,045 | 150,563 | 1,728,582 | 2,000,029 | (271,447) | -14% | 2,400,045 |
| Expenditure By Municipal Entity | | | | | | | | | |
| <i>Centlec (SOC) Ltd</i> | 1,948,946 | 2,416,470 | 2,098,785 | 188,744 | 1,794,145 | 1,748,980 | 45,165 | 3% | 2,098,785 |
| Total Operating Expenditure | 1,948,946 | 2,416,470 | 2,098,785 | 188,744 | 1,794,145 | 1,748,980 | 45,165 | 3% | 2,098,785 |
| Surplus/ (Deficit) for the yr/period | 117,294 | 300,235 | 301,260 | (38,180) | (65,563) | 251,049 | (226,282) | -90% | 301,260 |
| Capital Expenditure By Municipal Entity | | | | | | | | | |
| <i>Centlec (SOC) Ltd</i> | 222,010 | 298,963 | 299,093 | 28,704 | 181,592 | 249,243 | (67,651) | -27% | 299,093 |
| Total Capital Expenditure | 222,010 | 298,963 | 299,093 | 28,704 | 181,592 | 249,243 | (67,651) | -27% | 299,093 |

MAN Mangaung - Supporting Table SC12 Consolidated Monthly Budget Statement - capital expenditure trend - M10 April

| Month | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|------------------|---------------------|------------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | | |
| <u>Monthly expenditure performance trend</u> | | | | | | | | | |
| July | 17,574 | 122,455 | 122,455 | 6,689 | 6,689 | 122,455 | 115,767 | 94.5% | 0.46% |
| August | 41,173 | 122,455 | 122,455 | 51,227 | 57,916 | 244,910 | 186,995 | 76.4% | 3.94% |
| September | 44,270 | 122,455 | 122,455 | 41,076 | 98,992 | 367,366 | 268,374 | 73.1% | 6.74% |
| October | 59,114 | 122,455 | 122,455 | 96,050 | 195,042 | 489,821 | 294,779 | 60.2% | 13.27% |
| November | 60,598 | 122,455 | 122,455 | 69,428 | 264,470 | 612,276 | 347,806 | 56.8% | 18.00% |
| December | 67,383 | 122,455 | 122,455 | 133,306 | 397,776 | 734,731 | 336,956 | 45.9% | 27.07% |
| January | 35,707 | 122,455 | 137,207 | 46,824 | 444,599 | 871,938 | 427,339 | 49.0% | 30.26% |
| February | 75,438 | 122,455 | 137,207 | 89,891 | 534,491 | 1,009,145 | 474,654 | 47.0% | 36.37% |
| March | 129,903 | 122,455 | 137,207 | 128,541 | 663,032 | 1,146,351 | 483,319 | 42.2% | 45.12% |
| April | 104,106 | 122,455 | 137,207 | 149,070 | 812,102 | 1,283,558 | 471,456 | 36.7% | 55.27% |
| May | 118,436 | 122,455 | 137,207 | | | 1,420,764 | - | | |
| June | 339,294 | 122,455 | 137,207 | | | 1,557,971 | - | | |
| Total Capital expenditure | 1,092,997 | 1,469,463 | 1,557,971 | 812,102 | | | | | |

MAN Mangaung - Supporting Table SC13a Consolidated Monthly Budget Statement - capital expenditure on new assets by asset class - M10

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 558,996 | 577,962 | 568,137 | 61,568 | 346,944 | 473,446 | 126,502 | 26.7% | 568,137 |
| Infrastructure - Road transport | 59,289 | 140,462 | 98,609 | 9,373 | 33,828 | 82,173 | 48,346 | 58.8% | 98,609 |
| Roads, Pavements & Bridges | 59,289 | 140,462 | 98,609 | 9,373 | 33,828 | 82,173 | 48,346 | 58.8% | 98,609 |
| Storm water | – | – | – | – | – | – | – | – | – |
| Infrastructure - Electricity | 124,366 | 137,047 | 189,638 | 22,468 | 104,371 | 158,031 | 53,661 | 34.0% | 189,638 |
| Generation | – | – | – | – | – | – | – | – | – |
| Transmission & Reticulation | 124,366 | 137,047 | 189,638 | 22,468 | 104,371 | 158,031 | 53,661 | 34.0% | 189,638 |
| Street Lighting | – | – | – | – | – | – | – | – | – |
| Infrastructure - Water | 138,144 | 137,746 | 136,089 | 13,130 | 92,806 | 113,407 | 20,601 | 18.2% | 136,089 |
| Dams & Reservoirs | – | – | – | – | – | – | – | – | – |
| Water purification | – | – | – | – | – | – | – | – | – |
| Reticulation | 138,144 | 137,746 | 136,089 | 13,130 | 92,806 | 113,407 | 20,601 | 18.2% | 136,089 |
| Infrastructure - Sanitation | 230,952 | 161,707 | 143,302 | 16,596 | 115,220 | 119,418 | 4,197 | 3.5% | 143,302 |
| Reticulation | – | – | – | – | – | – | – | – | – |
| Sewerage purification | 230,952 | 161,707 | 143,302 | 16,596 | 115,220 | 119,418 | 4,197 | 3.5% | 143,302 |
| Infrastructure - Other | 6,245 | 1,000 | 500 | – | 719 | 417 | (303) | -72.6% | 500 |
| Waste Management | 3,765 | 1,000 | 500 | – | 121 | 417 | 295 | 70.9% | 500 |
| Transportation | – | – | – | – | 598 | – | (598) | #DIV/0! | – |
| Gas | – | – | – | – | – | – | – | – | – |
| Other | 2,480 | – | – | – | – | – | – | – | – |
| Community | 55,038 | 73,695 | 72,174 | 1,801 | 31,733 | 60,145 | 28,412 | 47.2% | 72,174 |
| Parks & gardens | 17,986 | 38,013 | 32,164 | 1,205 | 20,477 | 26,803 | 6,326 | 23.6% | 32,164 |
| Sportsfields & stadia | 9,964 | 12,709 | 10,032 | 456 | 6,682 | 8,360 | 1,678 | 20.1% | 10,032 |
| Swimming pools | – | – | – | – | – | – | – | – | – |
| Community halls | 8,038 | – | – | 141 | 400 | – | (400) | #DIV/0! | – |
| Libraries | – | – | – | – | – | – | – | – | – |
| Recreational facilities | 13,106 | 5,500 | 12,000 | – | 3,868 | 10,000 | 6,132 | 61.3% | 12,000 |
| Fire, safety & emergency | – | – | – | – | – | – | – | – | – |
| Security and policing | 5,537 | 9,680 | 10,186 | – | 306 | 8,488 | 8,182 | 96.4% | 10,186 |
| Buses | – | – | – | – | – | – | – | – | – |
| Clinics | – | – | – | – | – | – | – | – | – |
| Museums & Art Galleries | – | – | – | – | – | – | – | – | – |
| Cemeteries | – | – | – | – | – | – | – | – | – |
| Social rental housing | – | – | – | – | – | – | – | – | – |
| Other | 406 | 7,793 | 7,793 | – | – | 6,494 | 6,494 | 100.0% | 7,793 |
| Heritage assets | 2,329 | – | – | – | 88 | – | (88) | #DIV/0! | – |
| Buildings | – | – | – | – | 88 | – | (88) | #DIV/0! | – |
| Other | 2,329 | – | – | – | – | – | – | – | – |
| Investment properties | – | 20,099 | 10,599 | – | 253 | 8,833 | 8,579 | 97.1% | 10,599 |
| Housing development | – | – | – | – | – | – | – | – | – |
| Other | – | 20,099 | 10,599 | – | 253 | 8,833 | 8,579 | 97.1% | 10,599 |
| Other assets | 114,016 | 351,991 | 208,632 | 10,104 | 91,477 | 173,859 | 82,382 | 47.4% | 208,632 |
| General vehicles | 28,092 | 82,518 | 47,518 | 2,717 | 42,791 | 39,598 | (3,193) | -8.1% | 47,518 |
| Specialised vehicles | – | – | – | – | – | – | – | – | – |
| Plant & equipment | 1,260 | 4,309 | 7,339 | – | 2,572 | 6,116 | 3,544 | 58.0% | 7,339 |
| Computers - hardware/equipment | – | 3,900 | – | – | – | – | – | – | – |
| Furniture and other office equipment | 31,463 | 14,830 | 11,891 | – | 921 | 9,909 | 8,989 | 90.7% | 11,891 |
| Abattoirs | – | – | – | – | – | – | – | – | – |
| Markets | – | – | – | – | 2,089 | – | (2,089) | #DIV/0! | – |
| Civic Land and Buildings | 43,152 | 74,434 | 71,884 | 7,156 | 26,134 | 59,903 | 33,769 | 56.4% | 71,884 |
| Other Buildings | 4,894 | 172,000 | 70,000 | 230 | 16,799 | 58,333 | 41,534 | 71.2% | 70,000 |
| Other Land | – | – | – | – | – | – | – | – | – |
| Surplus Assets - (Investment or Inventory) | – | – | – | – | – | – | – | – | – |
| Other | 5,155 | – | – | – | 171 | – | (171) | #DIV/0! | – |
| Agricultural assets | – | – | – | – | – | – | – | – | – |
| Biological assets | – | – | – | – | – | – | – | – | – |
| Intangibles | – | – | – | – | – | – | – | – | – |
| Computers - software & programming | – | – | – | – | – | – | – | – | – |
| Other | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure on new assets | 730,378 | 1,023,747 | 859,543 | 73,473 | 470,495 | 716,283 | 245,787 | 34.3% | 859,543 |

MAN Mangaung - Supporting Table SC13b Consolidated Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

| Description | 2013/14 | Budget Year 2014/15 | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 277,251 | 418,124 | 619,151 | 70,047 | 311,616 | 515,957 | 204,341 | 39.6% | 418,124 |
| Infrastructure - Road transport | 122,454 | 66,995 | 104,512 | 6,016 | 49,030 | 87,093 | 38,062 | 43.7% | 66,995 |
| Roads, Pavements & Bridges | 122,454 | 66,995 | 104,512 | 6,016 | 49,030 | 87,093 | 38,062 | 43.7% | 66,995 |
| Storm water | | - | - | - | - | - | - | | - |
| Infrastructure - Electricity | 26,332 | 112,410 | 77,149 | 1,632 | 48,476 | 64,290 | 15,814 | 24.6% | 112,410 |
| Generation | | - | - | - | - | - | - | | - |
| Transmission & Reticulation | 26,332 | 112,410 | 77,149 | 1,632 | 48,476 | 64,290 | 15,814 | 24.6% | 112,410 |
| Street Lighting | | - | - | - | - | - | - | | - |
| Infrastructure - Water | 110,532 | 150,974 | 244,221 | 38,136 | 125,478 | 203,516 | 78,039 | 38.3% | 150,974 |
| Dams & Reservoirs | | - | - | - | - | - | - | | - |
| Water purification | | - | - | - | - | - | - | | - |
| Reticulation | 110,532 | 150,974 | 244,221 | 38,136 | 125,478 | 203,516 | 78,039 | 38.3% | 150,974 |
| Infrastructure - Sanitation | 10,939 | 67,295 | 171,263 | 23,197 | 76,656 | 142,718 | 66,062 | 46.3% | 67,295 |
| Reticulation | | - | - | - | - | - | - | | - |
| Sewerage purification | 10,939 | 67,295 | 171,263 | 23,197 | 76,656 | 142,718 | 66,062 | 46.3% | 67,295 |
| Infrastructure - Other | 6,994 | 20,450 | 22,007 | 1,066 | 11,975 | 18,339 | 6,364 | 34.7% | 20,450 |
| Waste Management | 6,994 | 19,850 | 18,471 | 1,066 | 10,683 | 15,393 | 4,710 | 30.6% | 19,850 |
| Transportation | | 500 | 3,436 | - | 1,293 | 2,863 | 1,570 | 54.8% | 500 |
| Gas | | - | - | - | - | - | - | | - |
| Other | | 100 | 100 | - | - | 83 | 83 | 100.0% | 100 |
| Community | 1,683 | 8,900 | 16,807 | - | - | 14,006 | 14,006 | 100.0% | 8,900 |
| Parks & gardens | | - | 2,900 | - | - | 2,417 | 2,417 | 100.0% | - |
| Sportsfields & stadia | 1,683 | - | 2,578 | - | - | 2,149 | 2,149 | 100.0% | - |
| Swimming pools | | - | - | - | - | - | - | | - |
| Community halls | | - | 291 | - | - | 242 | 242 | 100.0% | - |
| Libraries | | - | - | - | - | - | - | | - |
| Recreational facilities | | - | 1,788 | - | - | 1,490 | 1,490 | 100.0% | - |
| Fire, safety & emergency | | - | - | - | - | - | - | | - |
| Security and policing | - | 7,000 | 7,350 | - | - | 6,125 | 6,125 | 100.0% | 7,000 |
| Buses | | - | - | - | - | - | - | | - |
| Clinics | | - | - | - | - | - | - | | - |
| Museums & Art Galleries | | - | - | - | - | - | - | | - |
| Cemeteries | | - | - | - | - | - | - | | - |
| Social rental housing | | - | - | - | - | - | - | | - |
| Other | | 1,900 | 1,900 | - | - | 1,583 | 1,583 | 100.0% | 1,900 |
| Heritage assets | - | 320 | 542 | - | - | 451 | 451 | 100.0% | 320 |
| Buildings | | - | - | - | - | - | - | | - |
| Other | | 320 | 542 | - | - | 451 | 451 | 100.0% | 320 |
| Investment properties | - | - | 367 | - | - | 306 | 306 | 100.0% | - |
| Housing development | | - | - | - | - | - | - | | - |
| Other | | - | 367 | - | - | 306 | 306 | 100.0% | - |
| Other assets | 83,684 | 18,372 | 61,561 | 5,550 | 29,991 | 51,301 | 21,310 | 41.5% | 18,372 |
| General vehicles | 37,766 | - | 28,000 | - | 20,763 | 23,333 | 2,570 | 11.0% | - |
| Specialised vehicles | - | - | - | - | - | - | - | | - |
| Plant & equipment | 31,753 | 3,542 | 17,359 | 946 | 1,761 | 14,466 | 12,705 | 87.8% | 3,542 |
| Computers - hardware/equipment | | 2,630 | - | - | - | - | - | | 2,630 |
| Furniture and other office equipment | 8,263 | 3,900 | 5,209 | 3,729 | 5,346 | 4,341 | (1,005) | -23.2% | 3,900 |
| Abattoirs | | - | - | - | - | - | - | | - |
| Markets | | - | 2,160 | - | - | 1,800 | 1,800 | 100.0% | - |
| Civic Land and Buildings | 5,903 | 8,300 | 5,847 | 874 | 2,120 | 4,873 | 2,753 | 56.5% | 8,300 |
| Other Buildings | | - | 2,697 | - | - | 2,248 | 2,248 | 100.0% | - |
| Other Land | | - | - | - | - | - | - | | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | | - |
| Other | | - | 288 | - | - | 240 | 240 | 100.0% | - |
| Agricultural assets | - | - | - | - | - | - | - | | - |
| List sub-class | | - | - | - | - | - | - | | - |
| Biological assets | - | - | - | - | - | - | - | | - |
| List sub-class | | - | - | - | - | - | - | | - |
| Intangibles | - | - | - | - | - | - | - | | - |
| Computers - software & programming | | - | - | - | - | - | - | | - |
| Other | | - | - | - | - | - | - | | - |
| Total Capital Expenditure on renewal of existing assets | 362,619 | 445,716 | 698,428 | 75,597 | 341,607 | 582,021 | 240,415 | 41.3% | 445,716 |

MAN Mangaung - Supporting Table SC13c Consolidated Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

| 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 | | | | | | | | | |
| <u>Repairs and maintenance expenditure by Asset Class/Sub-class</u> | | | | | | | | | |
| <u>Infrastructure</u> | 201,860 | 288,630 | 274,684 | 20,686 | 169,311 | 228,902 | 59,592 | 26.0% | 274,684 |
| Infrastructure - Road transport | 60,388 | 68,572 | 68,152 | 5,632 | 38,191 | 56,793 | 18,602 | 32.8% | 68,152 |
| Roads, Pavements & Bridges | 60,388 | 68,572 | 68,152 | 5,632 | 38,191 | 56,793 | 18,602 | 32.8% | 68,152 |
| Storm water | | - | - | - | - | - | - | | - |
| Infrastructure - Electricity | 70,828 | 144,122 | 128,724 | 9,969 | 84,356 | 107,269 | 22,914 | 21.4% | 128,724 |
| Generation | | - | - | - | - | - | - | | - |
| Transmission & Reticulation | 31,555 | 104,323 | 88,924 | 9,028 | 67,967 | 74,103 | 6,137 | 8.3% | 88,924 |
| Street Lighting | 39,274 | 39,799 | 39,799 | 941 | 16,389 | 33,166 | 16,777 | 50.6% | 39,799 |
| Infrastructure - Water | 56,351 | 49,464 | 54,235 | 4,133 | 36,466 | 45,195 | 8,729 | 19.3% | 54,235 |
| Dams & Reservoirs | | - | - | - | - | - | - | | - |
| Water purification | | - | - | - | - | - | - | | - |
| Reticulation | 56,351 | 49,464 | 54,235 | 4,133 | 36,466 | 45,195 | 8,729 | 19.3% | 54,235 |
| Infrastructure - Sanitation | 14,117 | 15,568 | 15,968 | 930 | 9,665 | 13,307 | 3,642 | 27.4% | 15,968 |
| Reticulation | | - | - | - | - | - | - | | - |
| Sewerage purification | 14,117 | 15,568 | 15,968 | 930 | 9,665 | 13,307 | 3,642 | 27.4% | 15,968 |
| Infrastructure - Other | 176 | 10,905 | 7,606 | 22 | 633 | 6,338 | 5,705 | 90.0% | 7,606 |
| Waste Management | 176 | 10,168 | 6,218 | 0 | 445 | 5,182 | 4,737 | 91.4% | 6,218 |
| Transportation | | 737 | 737 | 22 | 22 | 614 | 591 | 96.4% | 737 |
| Gas | | - | - | - | - | - | - | | - |
| Other | | - | 651 | - | 166 | 542 | 376 | 69.4% | 651 |
| <u>Community</u> | 6,702 | 14,391 | 12,288 | 180 | 4,152 | 10,240 | 6,088 | 59.5% | 12,288 |
| Parks & gardens | 1,287 | 4,153 | 1,786 | 144 | 1,366 | 1,488 | 122 | 8.2% | 1,786 |
| Sportsfields & stadia | 50 | 196 | 196 | 17 | 34 | 163 | 129 | 79.2% | 196 |
| Swimming pools | | - | - | - | - | - | - | | - |
| Community halls | | - | - | - | - | - | - | | - |
| Libraries | 1 | 495 | 99 | - | 19 | 82 | 63 | 76.7% | 99 |
| Recreational facilities | 5,365 | 2,497 | 3,157 | 20 | 2,732 | 2,631 | (102) | -3.9% | 3,157 |
| Fire, safety & emergency | | 24 | 24 | - | - | 20 | 20 | 100.0% | 24 |
| Security and policing | | 1,383 | 1,383 | - | - | 1,153 | 1,153 | 100.0% | 1,383 |
| Buses | | - | - | - | - | - | - | | - |
| Clinics | | - | - | - | - | - | - | | - |
| Museums & Art Galleries | | - | - | - | - | - | - | | - |
| Cemeteries | | 2,503 | 2,503 | - | - | 2,086 | 2,086 | 100.0% | 2,503 |
| Social rental housing | | - | - | - | - | - | - | | - |
| Other | | 3,140 | 3,140 | - | - | 2,617 | 2,617 | 100.0% | 3,140 |
| <u>Heritage assets</u> | - | - | - | - | - | - | - | - | - |
| Buildings | | - | - | - | - | - | - | | - |
| Other | | - | - | - | - | - | - | | - |
| <u>Investment properties</u> | 1,576 | 473 | - | 38 | 316 | - | (316) | #DIV/0! | - |
| Housing development | | - | - | - | - | - | - | | - |
| Other | 1,576 | 473 | - | 38 | 316 | - | (316) | #DIV/0! | - |
| <u>Other assets</u> | 54,845 | 115,774 | 109,913 | 4,077 | 45,776 | 91,594 | 45,818 | 50.0% | 109,913 |
| General vehicles | 27,437 | 74,403 | 48,316 | 2,634 | 20,908 | 40,263 | 19,355 | 48.1% | 48,316 |
| Specialised vehicles | | - | - | - | - | - | - | | - |
| Plant & equipment | 998 | 2,059 | 2,019 | 92 | 557 | 1,682 | 1,125 | 66.9% | 2,019 |
| Computers - hardware/equipment | | 1,586 | 1,586 | - | - | 1,322 | 1,322 | 100.0% | 1,586 |
| Furniture and other office equipment | 10,051 | 12,777 | 25,427 | 69 | 11,792 | 21,189 | 9,397 | 44.3% | 25,427 |
| Abattoirs | | - | - | - | - | - | - | | - |
| Markets | 393 | 647 | 617 | 14 | 70 | 514 | 445 | 86.4% | 617 |
| Civic Land and Buildings | 13,360 | 22,691 | 27,988 | 1,099 | 11,606 | 23,324 | 11,718 | 50.2% | 27,988 |
| Other Buildings | 1,161 | 1,433 | 1,433 | 148 | 742 | 1,194 | 452 | 37.8% | 1,433 |
| Other Land | | - | - | - | - | - | - | | - |
| Surplus Assets - (Investment or Inventory) | | - | - | - | - | - | - | | - |
| Other | 1,445 | 178 | 2,527 | 22 | 100 | 2,106 | 2,006 | 95.3% | 2,527 |
| <u>Agricultural assets</u> | - | - | - | - | - | - | - | - | - |
| <u>Biological assets</u> | - | - | - | - | - | - | - | - | - |
| <u>Intangibles</u> | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | - | - | - | - | - | - | | - |
| Other | | - | - | - | - | - | - | | - |
| Total Repairs and Maintenance Expenditure | 264,983 | 419,268 | 396,885 | 24,981 | 219,554 | 330,737 | 111,182 | 33.6% | 396,885 |